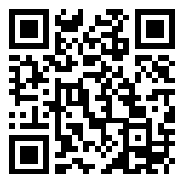

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U.S. DEPARTMENT OF COMMERCE

Daniel C. Roper, Secretary

BUREAU OF THE CENSUS

William Lane Austin, Director

Financial Statistics of State and Local Governments : 1932

(Wealth, Public Debt, and Taxation)

Revenue Receipts, Governmental - Cost Payments, Public Debt,
Assessed Valuations, and Tax Levies for the Government
of the States, Counties, Cities, Towns, Villages,
and Boroughs, School Districts, Townships,
and Other Civil Divisions

Prepared under the supervision of

STARKE M. GROGAN

Chief Statistician for Financial Statistics of States and Cities



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Washington : 1935

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D.C., June 20, 1934.

SIR: I transmit herewith a decennial report on public indebtedness, valuation, taxation, and expenditures, covering the fiscal year 1932. The statistics presented relate to the revenue receipts, governmental-cost payments, public debt, and assessed valuations and tax levies, for all divisions of government, and were compiled in conformity with the requirements of the act of Congress approved March 3, 1899, and acts amendatory thereto. Previous reports of this character have been published under the title, "Wealth, Public Debt, and Taxation."

The collection and compilation of these statistics and the preparation of this volume were under the supervision of Starke M. Grogan, chief statistician for financial statistics of States and cities, Lemuel A. Carruthers, assistant chief statistician, and George B. Wetzell.

Respectfully,

WILLIAM LANE AUSTIN,
Director of the Census.

HON. DANIEL C. ROPER,
Secretary of Commerce.

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FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS: 1932

GENERAL INTRODUCTION

Scope of report.—This volume presents the complete results of the decennial inquiry concerning public indebtedness, valuation, taxation, and expenditures. The statistics cover the financial operations of all divisions of government, and were collected in conformity with the act of Congress, approved March 3, 1899, and acts amendatory thereto. Similar statistics, also authorized by act of Congress, have been collected decennially in more or less detail since 1850. This census, however, is the first complete one, covering all subjects included in this investigation for States and all minor civil divisions of States.

The statistics herein presented relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the 48 State governments and the District of Columbia, the 3,062 counties, the 16,442 cities, towns, villages, and boroughs, the 128,548 school districts, the 19,978 townships,¹ and the 14,572 other civil divisions, or a total of 182,651 political units that have power to levy taxes or incur debt. The data were compiled from reports on file in the various State offices, and from reports secured by local agents and through correspondence.

The results of this decennial census were first published in a series of State reports, each entitled "Financial statistics of State and local governments." These reports, which give the financial transactions of the government of each State, and of the counties and minor civil divisions, are assembled and bound together to make the present volume. A United States summary, in which the statistics for the several States and the District of Columbia are brought together, is also contained in this volume.

Fiscal year.—The fiscal year for this report is that ending on a date between July 1, 1931, and June 30, 1932.

Population.—The population used in computing the per capita figures for the aggregate of all civil divisions was the estimated population of the State on January 1, 1932; for the State governments and for the governments of those cities, towns, villages, and boroughs which had a population of 30,000 and over in 1930, it was the estimated population as of the middle of the fiscal year reported; for the county governments, and for cities, towns, villages, and boroughs which had a population of 8,000 to 30,000, it was the estimated population as of January 1, 1932; and for the cities, towns, villages, and boroughs of less than 8,000, and likewise for any county or city, town, village, or borough whose population decreased from 1920-30, it was the population as enumerated on April 1, 1930. The population used in computing the per capita figures for the National Government was the estimated population of Continental United States on January 1, 1933 (125,197,000).

General tables.—In the general tables of this report all amounts are expressed in thousands, and blank spaces in the columns may indicate either that there were no data for such columns or that the amounts reported were less than \$500 and thus eliminated in tabulation. In some instances, however, it is probable that an incomplete segregation of figures secured did not permit of a proper classification.

¹ Included with townships are the town governments having similar functions, such as those in New York, Wisconsin, and certain New England States.

DEFINITION OF TERMS

REVENUE RECEIPTS

Revenue receipts include all receipts that do not increase liabilities or decrease assets, and are exclusive of the receipts from the proceeds of bond issues, revenue loans, or other debt obligations, transfers between funds and accounts, refunds, and similar items. The one duplication of revenue receipts in the tables of this report, taking the State and all subdivisions of the State as a whole, is that reported in the column "subventions and grants," which includes such items as subventions to the State from the Federal Government for highways and other purposes, to minor civil divisions from the State for education, and other amounts contributed by one civil division to another for specific purposes. The revenue receipts presented were collected in accordance with the following instructions:

1. *General property taxes.*—Report all receipts from the direct ad valorem tax upon real and personal property. Include penalties and interest on delinquent taxes.
2. *Special taxes: a. Inheritance; b. Income; c. All other.*—Under *all other* include taxes levied at a fixed rate per dollar of a valuation other than an assessed valuation applied to all property, or levied at a specified amount per unit of measure, such as taxes on bank or other corporation stock, on valuation of insurance policies, and on mortgage registry.
3. *Poll taxes.*—Report receipts from per capita taxes, levied as specific amounts against persons or as ad valorem based upon valuation of polls or occupations.
4. *Licenses and permits.*—Report receipts from taxes upon business or business activities exacted, with or without the issue of licenses, by reason of the business itself or in proportion to its volume; receipts from motor-fuel taxes and motor-vehicle licenses; dog licenses; marriage licenses; and permits for various purposes, as building, plumbing. Receipts from permits issued by public-service enterprises should be reported as receipts of such enterprises.
5. *Special assessments.*—Report receipts from benefited property owners to meet sidewalk, paving, sewer, and street sprinkling or cleaning costs; also receipts from assessment certificates when issued against individual owners and not in the name of the civil division.
6. *Fines, forfeits, and escheats.*—Report receipts exacted as penalties for violation of law; penalties for non observance of contracts; receipts from disposal of property, the owners of which cannot be located; and from cancellation of long over-due debt obligations.
7. *Subventions and grants by other civil divisions.*—Report amounts contributed by another civil division as a free gift or subvention to assist in some specified governmental activity.
8. *Donations, gifts, and pension assessments.*—Report gratuitous contributions from private persons or corporations the principal or income of which can be expended for governmental uses, and amounts contributed by policemen, firemen, teachers, and other employees as dues or assessments, for establishment and maintenance of retirement funds.
9. *Highway privileges, rents, and interest.*—Report receipts from those having special privilege of using streets or roadways in providing some public service; for the privilege of vaults under the street, or stands on the sidewalk; amounts received from the rental of real property held for investment purposes; amounts received as interest on current deposits and on the assets of the various funds.
10. *Receipts of general departments.*—Report receipts from fees or charges for services, rents, and minor sales of the nine principal divisions of government enumerated under governmental-cost payments.
11. *Public-service enterprises.*—Report receipts from fees, charges, rents, and permits of those enterprises or departments of the civil division which furnish the public with some utility or service, such as water, electricity, or gas.
12. *All other revenue receipts.*—Report with brief description revenue receipts not covered by above classifications.

GOVERNMENTAL-COST PAYMENTS

The costs of the State government and of the political subdivisions include the costs of services employed, properties constructed, purchased, or rented, public improvements constructed, materials utilized, and interest on borrowed moneys. These costs are separable into three principal classes: (1) Payments for operation and maintenance; (2) interest charges on account of debt obligations; and (3) outlays for permanent acquisitions or improvements, which include payments for the purchase and improvement of land, the erection of new buildings, the extension of water-supply systems and other enterprises, the purchase of additional apparatus for fire departments, purchases to increase the collection of libraries, and payments on account of other acquisitions which add to the number and value of the permanent possessions of the several political units.

Governmental-cost payments are exclusive of payments on account of debt obligations, transfers between funds and accounts, refunds, and all agency transactions such as the collection of taxes by the counties for other political units. Such taxes are reported as a direct receipt by the political units for which collected.

Payments in the nature of apportionments, or subventions and grants to minor civil divisions, are reported as governmental costs of the political unit making the apportionment, and also appear as costs of the civil divisions receiving the grant, and to that extent such governmental-cost payments are reported in duplicate. The governmental-cost payments presented in this report were collected in accordance with the following instructions:

1. *General government.*—Report payments on account of legislative bodies; chief executives and executive heads or commissions; finance officers, as auditor, assessor, collector, or treasurer; legal department; judicial department, including coroner's court; administration expenses of engineer and public works; charter and public-utility commissions; elections; and general government buildings.
2. *Protection to person and property.*—Report payments on account of police and fire departments; police and fire-alarm systems; militia and armories; fire and game wardens; register of deeds and mortgages; building, plumbing, wiring, and other inspection; examining engineers and plumbers; morgues; pounds; humane societies; and similar activities.
3. *Health and sanitation.*—Report payments on account of vital statistics; prevention and treatment of communicable diseases, including those for isolation hospitals; medical and dental work for school children; other conservation of child life; food regulation; sewers and sewage-disposal; refuse collection and disposal, including street cleaning; public convenience stations; indoor baths; and sanitary inspection.
4. *Highways.*—Report payments on account of roadways, sidewalks, bridges, abolition of grade crossings, street lighting, snow and ice removal, dust prevention, and waterways used as public highways.
5. *Charities, hospitals, and corrections.*—Report payments on account of relief to all classes of poor, whether in or out of institutions; general hospitals and also those for the care of insane and feeble-minded; lodging houses; correctional institutions for adults and minors; and probation boards or officers.
6. *Schools.*—Report all payments on account of schools, including those for books and supplies furnished free to pupils, and libraries for use of teachers and pupils only. Payments in connection with financial administration of schools; their legal business, elections, general promotion of health, and those in connection with correctional schools should be classified according to the functional activity for which payment was made.
7. *Libraries.*—Report payments on account of general libraries for the use of the public, even though under control of the board of education, and also payments to private library associations.
8. *Recreation.*—Report payments on account of all facilities for recreation both educational and general, including music, zoological collections, museums, art galleries, bathing beaches, golf links, playgrounds, parks, trees, and for such anniversaries as Fourth of July and Memorial Day.
9. *Miscellaneous.*—Report payments on account of pensions and gratuities to former employees or their dependents; aid to soldiers, sailors, and mothers; personal injury; administration of trusts and investments; judgments; losses; also payments that cannot be assigned to any specific classification; and those that cannot be distributed to the proper departments.
10. *Public-service enterprises.*—Include payments for operation, maintenance, purchase or construction, of water-supply systems, electric light and power systems, or any other enterprise providing the public with some utility or service.
11. *Interest.*—Report payments for interest on all classes of public debt. Deduct the amount received as accrued interest on original sale of debt obligations.

PUBLIC INDEBTEDNESS

Statistics relating to public indebtedness appearing in this report cover the State government and all civil divisions of the State having power to incur debt—counties, cities, towns, villages, and boroughs, school districts, townships, and other civil divisions. This indebtedness is presented under three classifications: (1) General bonds; (2) special assessment loans; and (3) all other. The amounts shown under (3) include temporary loans, warrants, orders, and audits. These statistics of indebtedness were collected in accordance with the following instructions:

- General bonds.*—Report all long-term bonds and serial bonds and notes, except those to be paid from special assessments against benefited property.
- Special assessment loans.*—Report all obligations that are to be paid from special assessments against benefited property.
- Temporary loans.*—Report all revenue loans, interest-bearing warrants, or other short-term obligations that are to be paid from current tax receipts or from taxes to be levied in the year of issue.
- Warrants, orders, and audits.*—Report the amount of unpaid warrants or orders on the treasury.
- Other debt obligations.*—Report all other classes of indebtedness, explaining briefly their nature.

ASSESSED VALUATIONS AND TAX LEVIES

General property taxes, as the term is used in this report, is the common designation of the direct taxes levied on real property and upon other property when they are apportioned and levied by substantially the same methods employed in apportioning and levying taxes upon privately owned real property.

UNITED STATES SUMMARY

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UNITED STATES SUMMARY

INTRODUCTION

Increase in revenue receipts, governmental costs, and net debt.—The increase in revenue receipts, governmental costs, and net debt of the National Government and of the governments of the States, counties, and all other civil divisions is shown in the table and diagram which follow.

SUMMARY OF REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF THE NATIONAL GOVERNMENT, STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHES HAVING A POPULATION OF 2,500 AND OVER, AND ALL OTHER CIVIL DIVISIONS: 1932 AND 1912

[Totals expressed in thousands]

SUBJECT	AGGREGATE		NATIONAL GOVERNMENT		STATES	
	Total	Per capita	Total	Per capita	Total	Per capita
Revenue receipts:						
1932.....	\$11,477,250	\$92.18	¹ \$2,625,333	\$20.97	\$2,207,935	\$17.83
1912.....	2,789,931	28.74	¹ 953,597	9.82	367,585	3.80
Governmental-cost payments:						
1932.....	13,469,171	108.18	¹ 3,906,556	31.20	2,505,835	20.24
1912.....	2,957,392	30.46	¹ 952,601	9.81	382,551	3.95
Net debt:						
1932.....	39,411,404	316.53	¹ 21,834,565	174.40	2,360,958	19.07
1912.....	4,850,460	49.97	¹ 1,028,564	10.59	345,942	3.57

SUBJECT	COUNTIES		CITIES, TOWNS, VILLAGES, AND BOROUGHES WITH A POPULATION OF 2,500 AND OVER		ALL OTHER CIVIL DIVISIONS ³
	Total	Per capita	Total	Per capita	
Revenue receipts:					
1932.....	\$1,313,832	\$11.99	\$3,221,895	\$45.99	\$2,108,255
1912.....	370,043	4.32	1,098,706	24.33	(⁴)
Governmental-cost payments:					
1932.....	1,411,826	12.88	3,449,561	49.24	2,195,393
1912.....	385,182	4.49	1,237,058	27.40	(⁴)
Net debt:					
1932.....	2,390,830	21.82	8,445,800	120.50	4,379,251
1912.....	371,528	4.33	2,762,469	61.18	341,957

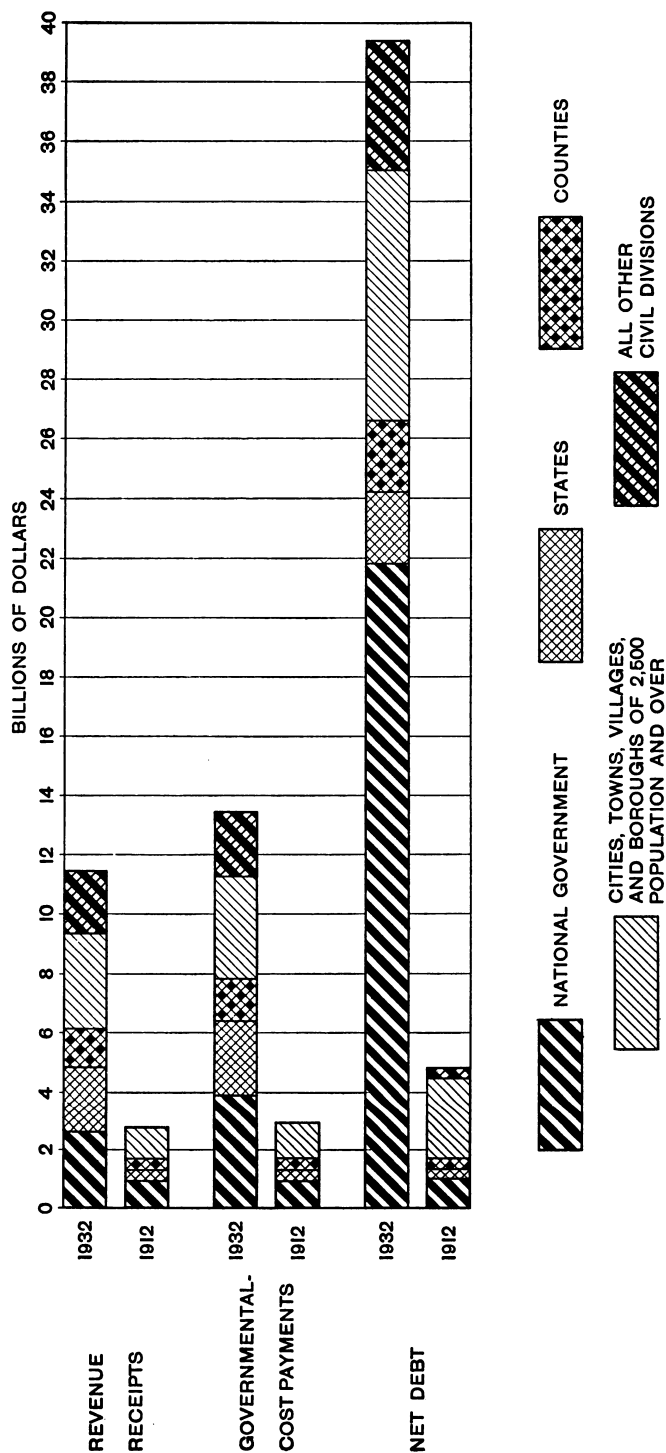
¹ For the fiscal year ending June 30, 1933.

² For the fiscal year ending June 30, 1913.

³ Includes cities, towns, villages, and boroughs with a population of less than 2,500.

⁴ Not reported.

REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF THE NATIONAL GOVERNMENT, STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS HAVING A POPULATION OF 2,500 AND OVER, AND OF ALL OTHER CIVIL DIVISIONS: 1932 AND 1912



Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that the aggregate of governmental costs of States, counties, cities, towns, villages, and boroughs, and all other subdivisions, including payments for capital outlays, is in excess of revenue receipts by \$710,698,000. This excess of governmental costs over revenue receipts was 13.5 percent for the State governments, 7.5 percent for the counties, 6.6 percent for the cities, towns, villages, and boroughs, 1.4 percent for the school districts, 2 percent for the townships, and 34.5 percent for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$1,650,997,000.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$8,851,917,000	100.0	\$9,562,615,000	100.0	\$17,578,839,000	100.0	\$5,028,763,000	100.0
State governments....	2,207,935,000	24.9	2,505,835,000	26.2	2,360,958,000	13.4	359,011,000	7.1
Counties.....	1,313,832,000	14.8	1,411,826,000	14.8	2,390,830,000	13.6	924,309,000	18.4
Cities, towns, vil-lages, and boroughs..	3,373,594,000	38.1	3,594,647,000	37.6	8,842,189,000	50.3	2,200,651,000	43.8
School districts.....	1,514,650,000	17.1	1,536,472,000	16.1	2,039,852,000	11.6	1,197,839,000	23.8
Townships ¹	247,648,000	2.8	252,542,000	2.6	343,879,000	2.0	216,507,000	4.3
Other civil divisions..	194,257,000	2.2	261,293,000	2.7	1,599,131,000	9.1	128,446,000	2.6

¹Included with townships are the town governments having similar functions, such as those in New York, Wisconsin, and certain New England states.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the States, counties, and all other subdivisions amounted to \$8,851,917,000, or an average of \$71.09 for each person in the United States. Of this amount \$2,207,935,000 was for the States; \$1,313,832,000 for the counties; \$3,373,594,000 for the cities, towns, villages, and boroughs; \$1,514,650,000 for the school districts; \$247,649,000 for the townships; and \$194,257,000 for the other civil divisions. The revenues collected include \$4,684,784,000, general property taxes; \$418,141,000, special taxes; \$18,458,000, poll taxes; \$1,236,364,000, licenses and permits; \$321,165,000, special assessments; \$938,647,000, subventions, donations, and pension assessments; \$256,106,000, interest, rents, and highway privileges; \$529,998,000, earnings of public-service enterprises; \$411,941,000, earnings of general departments; and \$36,313,000, fines, forfeits, and escheats. Of the \$938,647,000 classified as subventions, donations, and pension assessments, \$238,068,000 represents subventions by the Federal Government to the States, principally for highways.

The data for school districts as presented in the general tables of this report are exclusive of the data for schools under jurisdiction of the county, city, town, village, or borough government.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the States that were included were counties and cities, towns, villages, and boroughs having a population of 2,500 and over.

General property taxes of the States, the counties, and the cities, towns, villages, and boroughs having a population of 2,500 and over amounted to \$1,076,233,000 in 1912, \$2,288,229,000 in 1922, and \$3,175,994,000 in 1932, this being an increase of 38.8 percent from 1922 to 1932, and 195.1 percent from 1912 to 1932. Special taxes amounted to \$83,679,000 in 1912, \$250,079,000 in 1922, and \$409,734,000 in 1932. Poll taxes amounted to \$12,197,000 in 1912, \$22,914,000 in 1922, and \$14,773,000 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$171,421,000 in 1912, \$399,389,000 in 1922, and \$1,222,821,000 in 1932. Special assessments amounted to \$113,159,000 in 1912, \$166,511,000 in 1922, and \$271,465,000 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of the States, counties, and all other subdivisions for 1932 amounted to \$9,562,615,000, or an average expenditure of \$76.80 per person. Of the total amount expended, \$2,505,835,000 was disbursed by the State governments; \$1,411,826,000 by the counties; \$3,594,647,000 by the cities, towns, villages, and boroughs; \$1,536,472,000 by the school districts; \$252,542,000 by the townships; and \$261,293,000 by the other civil divisions. The total comprises \$6,049,108,000 for operation and maintenance of general departments; \$307,944,000 for operation and maintenance of public-service enterprises; \$843,868,000 for interest on debt; and \$2,361,695,000 for outlays or permanent improvements.

For a number of States payments for operation and maintenance of general departments for the government of the cities, towns, villages, and boroughs, townships, and a few minor civil divisions are not shown by departments, for the reason that for the most part the reports secured for these units did not admit of this distribution. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, villages, and boroughs, or other

incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the States, counties, and cities, towns, villages, and boroughs having a population of 2,500 and over increased from \$1,321,048,000 to \$4,738,778,000, or 258.7 percent; interest payments, from \$163,101,000 to \$635,349,000, or 289.5 percent; and outlay payments, from \$520,642,000 to \$1,993,095,000, or 282.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State governments, and of the counties, the cities, towns, villages, and boroughs, the school districts, the townships, and the other civil divisions, by geographic divisions and States.

Table 6 presents for cities, towns, villages, and boroughs, by population groups, for the geographic divisions and States, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the States, the counties, the cities, towns, villages, and boroughs, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each State represent the combined debt of the State government and all the subdivisions of the State.

For 1932 the combined gross debt of the States and all subdivisions of the States, less sinking-fund assets set aside to meet such debt, was \$17,576,839,000 or an average per capita of \$141.17. In 1922 the average per capita was \$79.90 and in 1912, \$39.37.

Of the total debt reported for 1932, \$2,360,958,000 was for the State governments; \$2,390,830,000 for the counties; \$8,842,189,000 for the cities, towns, villages, and boroughs; \$2,039,852,000 for the school districts; \$343,879,000 for the townships; and \$1,599,131,000 for the other civil divisions.

The total net debt, or the gross debt less sinking-fund assets, of the State governments increased 152.4 percent from 1922 to 1932 and 582.5 percent from 1912 to 1932. The net debt of the counties increased 87.8 percent from 1922 to 1932 and 543.4 percent from 1912 to 1932. The net debt of the cities, towns, villages, and boroughs increased 89 percent from 1922 to 1932 and 207.9 percent from 1912 to 1932. The combined net debt of the school districts, the townships, and all other civil divisions increased 121.1 percent from 1922 to 1932 and 1,611.4 percent from 1912 to 1932.

ASSESSED VALUATIONS

The assessed valuation of all property in the 48 States and the District of Columbia subject to levies of the general property tax was \$163,317,104,000 in 1932 as compared with \$124,616,675,000 in 1922 and \$69,452,936,000 in 1912. The per capita assessed valuation increased from \$715.48 in 1912 to \$1,146.16 in 1922, and to \$1,311.67 in 1932.

TAX LEVIES

The tax levies as presented in this report are the amounts proposed to be raised by taxation of property subject to general property taxes.

The total levies of the general property tax for the 48 States and the District of Columbia and all subdivisions of the States were \$1,349,841,000 for 1912, \$3,503,725,000 for 1922, and \$5,026,763,000 for 1932, this being a per capita of \$13.91, \$32.23, and \$40.37, respectively.

As is disclosed by an inspection of table 9, four States—Pennsylvania, Delaware, Oregon, and California—made no levy of the general property tax for State purposes for 1932. Other States made such levies only for limited and specified purposes, or upon specified classes of property.

In 1922 Pennsylvania, North Carolina, and California made no levy of the general property tax for State purposes, and in 1912 Connecticut and Delaware made no levy for State purposes.

Of the total levies reported for 1932, \$359,011,000 was for the State governments; \$924,309,000 for the counties; \$2,200,651,000 for the cities, towns, villages, and boroughs; \$1,197,839,000 for the school districts; \$216,507,000 for the townships; and \$128,446,000 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.94 for 1912, \$2.81 for 1922, and \$3.08 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

REVENUE RECEIPTS																	
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Taxes							Special assessments and licenses	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and inter-est	Earnings of general departments	Earnings of public-service enterprises	
			Total	General property	Special			Poll	Licenses and permits								
					Inheritance	Income	All other										
Grand total.....	\$8,851,917	\$71.09	\$6,357,747	\$4,694,794	\$149,416	\$101,725	\$167,000	\$18,458	\$1,236,964	\$931,165	\$36,313	\$637,869	\$70,778	\$256,106	\$593,988	\$10,179	821
State governments.....	2,207,935	17.83	1,641,850	323,477	143,959	47,852	141,856	5,321	979,385	26,060	5,833	249,282	32,034	87,906	154,701	10,179	821
Counties.....	1,313,832	11.99	1,020,535	877,142	1,547	1,591	3,193	3,193	132,060	32,146	10,314	139,077	2,534	19,149	88,066		
Cities, towns, villages, and boroughs.....	3,373,594	42.54	2,251,289	2,057,495	3,648	49,000	19,304	4,807	116,635	226,430	19,421	137,784	33,303	130,951	87,415	487,001	28
School districts.....	1,514,630	(*)	1,121,036	1,118,744	262	2,682	173	1,935	194	5,369	64	317,641	1,766	10,596	63,517	2,143	
Townships.....	247,649	(*)	207,638	195,431	262	2,682	2,436	1,185	5,652	31,140	571	18,830	192	3,571	8,535	26,826	
Other civil divisions.....	194,257	(*)	115,079	112,495		38		88	2,438		108	3,255	189	3,843	8,817		
GEOGRAPHIC DIVISIONS																	
NEW ENGLAND.....	678,343	82.28	543,202	383,407	18,638	24,262	37,190	5,013	74,692	6,427	2,742	29,806	7,175	18,415	31,843	38,733	
State governments.....	169,968	20.64	131,403	19,362	18,638	1,217	20,882	1,569	70,155	2,148	1,258	13,174	3,004	6,538	11,551	750	
Counties.....	17,149	2.57	14,046	13,414					632		263	532	6	6,143	2,189		
Cities, towns, villages, and boroughs.....	412,750	60.85	337,798	293,995		23,045	14,732	2,468	3,558	3,736	1,009	7,187	2,937	10,974	14,590	34,519	
School districts.....	3,027	(*)	2,006	1,807			94					345	421	68	187		
Towns and plantations (townships).....	71,633	(*)	59,515	53,396			1,739	1,036									
Other civil divisions.....	3,898	(*)	1,374	1,333			38		344	417	212	8,565	804	610	3,275	1,235	
MIDDLE ATLANTIC.....	2,443,004	91.61	1,822,533	1,355,729	75,843	40,348	85,612	198	264,806	51,627	6,411	237,678	30,789	97,854	84,817	111,295	
State governments.....	519,828	19.50	415,225	377,801	73,072	18,473	81,195		201,694		1,167	38,821	12,695	22,501	28,874	445	
Counties.....	207,803	11.80	170,546	146,426	771		875		19,474	369	1,602	15,264	221	3,652	16,144	7	
Cities, towns, villages, and boroughs.....	1,292,322	60.43	955,174	892,136		18,755	2,792	189	41,305	47,055	3,334	82,629	17,827	65,252	21,088	99,974	
School districts.....	317,423	(*)	207,360	207,324		65						92,594	15	3,043	14,388	706	
Townships.....	86,701	(*)	67,229	62,079		2,120	685	12	2,333	4,203	312	8,015	30	2,562	3,644	10,163	
Other civil divisions.....	18,922	(*)	6,870	6,870								365	1	2,844			

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

REVENUE RECEIPTS																
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pensions and assessments	Highways, privileges, rents, and interest	Earnings of public departments	Earnings of public service enterprises		
			Total	General property	Special		Poll									
					Inheritance	Income									All other	
[Totals expressed in thousands]																
GEOGRAPHIC DIVISIONS—Continued																
EAST NORTH CENTRAL																
State governments	\$1,987,404	\$77.37	\$1,423,357	\$1,122,129	\$25,823	\$17,708	\$18,308	\$1,619	\$237,710	\$124,658	\$7,874	\$43,916	\$13,146	\$49,190	\$107,998	\$117,255
Counties	403,015	15.71	316,364	81,270	21,543	7,815	17,708	600	187,428	634	925	40,801	6,171	10,312	27,165	643
Cities, towns, and villages	307,745	11.98	209,940	186,884	370	1,591	552	317	19,038	27,912	1,693	30,695	207	4,259	33,594	44
School districts	659,273	34.24	375,479	336,055	3,648	7,800	40	246	27,690	91,077	5,169	14,316	6,148	27,480	23,536	116,068
Townships	496,397	(1)	415,809	415,444				442	13		6	54,421	409	5,133	20,501	28
Other civil divisions	67,279	(1)	62,833	59,044	262	562	8	7	2,959	764	46	1,752	100	307	1,287	190
	53,695	(1)	43,442	43,432				7	3	4,261	35	1,930	111	1,699	1,915	282
WEST NORTH CENTRAL																
State governments	909,159	67.98	656,738	484,315	6,302	3,635	3,748	1,607	157,131	31,276	2,311	81,689	3,182	22,569	57,018	54,370
Counties	245,219	18.55	164,396	43,843	3,893	3,635	2,888		106,122	788	179	35,023	1,605	13,759	25,612	3,257
Cities, towns, villages, and boroughs	185,388	14.76	152,322	108,023	404	3,635	597	606	42,562	3,213	879	18,025	36	1,944	8,968	
School districts	220,583	28.74	131,350	122,330			140	489	8,391	21,700	1,228	3,952	1,492	6,391	6,546	47,834
Townships and precincts	226,150	(1)	186,872	182,570			9	243			24	23,989	18	30	327	15
Other civil divisions	18,909	(1)	18,028	17,859			4	140	25	5	1	20	30	89	263	3,267
	12,901	(1)	3,770	3,660				79	1	5,480						
SOUTH ATLANTIC																
State governments	747,694	46.80	535,117	345,050	6,173	13,659	13,816	3,493	152,926	15,427	5,442	89,342	5,542	14,756	35,120	46,938
Counties	247,751	16.01	186,201	28,722	6,173	13,659	11,456	1,185	125,096	2,313	745	28,935	2,400	5,399	21,426	242
Cities, towns, and villages	167,978	12.04	120,125	115,231			960	1,503	11,431	4,739	2,068	28,479	845	1,092	4,835	539
School districts	247,441	35.40	155,827	137,612			1,400	643	16,272	11,106	2,602	15,044	1,645	7,053	7,353	45,821
Other civil divisions	74,561	(1)	59,111	58,900				160	61			13,549	652	1,145	1,088	
	9,903	(1)	4,763	4,685				2	76	1,843	1	2,435		167	418	336
EAST SOUTH CENTRAL																
State governments	341,890	34.23	233,656	154,571	1,478	1,007	3,900	3,071	69,739	14,142	2,140	54,088	1,916	4,332	16,539	14,867
Counties	120,126	12.05	86,848	25,571	1,478	1,007	3,700		55,436	4,124	451	15,008	939	1,346	10,191	1,469
Cities, towns, and villages	99,548	9.97	72,024	62,225			200	2,681	7,718	655	655	21,741	934	1,469	3,226	138
School districts	89,432	25.65	56,940	50,023				672	6,389	7,284	1,084	10,180	227	1,950	2,551	13,360
Other civil divisions	29,217	(1)	17,748	16,618				6	180	2,731	66	11,152	66	16	190	513
	3,557	(1)	748	598				180	2,731	1						38

UNITED STATES SUMMARY

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WEST SOUTH CENTRAL.....	578,063	46,721	385,467	269,164	1,760	687	2,999	3,100	107,748	22,253	3,123	87,268	1,050	17,991	24,889	36,052
State governments.....	211,161	17,177	145,052	42,852	1,760	687	2,890	2,027	92,836	13,645	1,240	30,770	308	10,980	11,510	36,357
Counties and parishes.....	86,462	7,260	65,724	55,497	109	567	109	567	9,551	3,652	1,240	11,937	18	1,202	6,336	5
Cities, towns, and villages.....	123,012	21,861	74,713	70,857	204	567	204	567	3,652	4,474	1,332	4,000	523	4,002	3,773	30,063
School districts.....	120,063	(1)	75,163	74,746	311	567	311	567	3,652	108	11	40,333	202	1,294	3,068	0
Townships.....	3,127	(1)	3,053	3,053	311	567	311	567	3,652	108	11	40,333	202	1,294	3,068	0
Other civil divisions.....	34,238	(1)	23,760	22,159	238	567	238	567	1,601	4,133	129	129	1	441	177	5,597
MOUNTAIN.....	305,690	81,732	190,376	151,254	1,571	359	853	348	35,991	15,378	855	57,468	398	10,078	15,828	15,309
State governments.....	102,019	27,321	67,026	55,029	1,569	359	853	348	29,216	1,898	133	28,278	305	7,311	7,068	15,309
Counties.....	62,605	18,116	52,417	47,684	2	359	853	348	29,216	1,898	133	28,278	305	7,311	7,068	15,309
Cities, towns, and villages.....	61,690	26,333	26,445	24,635	2	359	853	348	4,757	7,028	624	4,491	75	1,498	3,927	77
School districts.....	79,312	(1)	62,055	51,992	57	359	853	348	4,757	7,028	624	4,491	75	1,498	3,927	77
Other civil divisions.....	10,064	(1)	2,433	1,914	57	359	853	348	519	6,451	2	24,219	7	308	2,719	428
PACIFIC.....	860,659	101,721	567,101	419,168	11,828	484	484	484	135,621	39,967	5,415	86,614	7,580	20,924	37,879	95,179
State governments.....	188,830	22,355	141,065	138,758	11,828	484	484	484	111,402	576	1,711	7,912	4,859	9,850	11,304	3,016
Counties.....	179,152	22,955	135,291	138,758	11,828	484	484	484	16,533	576	1,711	7,912	256	3,629	9,766	11
Cities and towns.....	277,090	45,101	137,563	129,952	45	484	484	484	7,611	32,790	3,199	3,324	2,429	6,549	6,198	84,628
School districts.....	168,468	(1)	105,243	105,243	105,243	484	484	484	7,611	32,790	3,199	3,324	2,429	6,549	6,198	84,628
Other civil divisions.....	47,019	(1)	27,919	27,844	27,844	484	484	484	75	6,092	70	57	36	432	4,889	7,524
NEW ENGLAND.....	56,960	71,201	42,554	28,896	921	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
State government.....	22,972	28,721	17,408	4,885	921	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
Counties.....	1,961	2,451	1,567	1,567	921	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
Cities and villages.....	12,171	36,491	9,838	9,267	1,567	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
Towns and plantations (townships).....	19,043	(1)	13,651	13,069	88	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
Other civil divisions.....	813	(1)	90	88	88	1,545	1,545	608	10,584	117	211	7,494	177	664	4,013	1,730
NEW HAMPSHIRE.....	38,012	81,221	30,269	22,067	380	1,730	1,730	401	5,671	33	177	3,203	80	461	2,407	1,382
State government.....	11,398	24,461	8,859	2,812	380	1,730	1,730	401	5,671	33	177	3,203	80	461	2,407	1,382
Counties.....	1,905	3,861	1,618	1,618	380	1,730	1,730	401	5,671	33	177	3,203	80	461	2,407	1,382
Cities.....	10,751	46,141	7,990	7,990	380	1,730	1,730	401	5,671	33	177	3,203	80	461	2,407	1,382
Towns (townships).....	14,058	(1)	10,682	9,667	745	210	745	210	60	8	41	1,871	54	113	459	778
VERMONT.....	25,030	69,531	18,861	11,133	432	496	1,588	246	4,966	205	136	2,876	101	313	1,055	1,483
State government.....	10,884	30,231	8,777	1,138	432	496	1,588	246	4,966	205	136	2,876	101	313	1,055	1,483
Counties.....	73	201	66	66	432	496	1,588	246	4,966	205	136	2,876	101	313	1,055	1,483
Cities and villages.....	4,969	31,061	3,275	3,249	66	496	1,588	246	26	38	3	67	38	56	187	1,305
School districts.....	8,483	(1)	6,278	6,215	38	496	1,588	246	26	38	3	67	38	56	187	1,305
Towns (townships).....	61	(1)	38	38	38	496	1,588	246	26	38	3	67	38	56	187	1,305
Other civil divisions.....	61	(1)	38	38	38	496	1,588	246	26	38	3	67	38	56	187	1,305
MASSACHUSETTS.....	384,019	89,511	308,440	219,913	11,688	23,766	23,286	2,593	27,194	4,322	1,286	9,710	4,280	12,821	16,230	26,980
State government.....	74,020	17,301	56,269	7,000	11,688	721	11,234	1,260	23,966	1,866	610	4,609	1,912	4,151	4,431	4,452
Counties.....	11,395	3,385	9,475	9,100	11,688	721	11,234	1,260	23,966	1,866	610	4,609	1,912	4,151	4,431	4,452
Cities and towns.....	297,912	69,281	242,393	203,010	23,045	12,052	1,333	2,953	2,953	2,788	576	4,948	2,310	8,991	10,204	26,154
Other civil divisions.....	692	(1)	303	303	303	12,052	1,333	2,953	2,953	2,788	576	4,948	2,310	8,991	10,204	26,154

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

REVENUE RECEIPTS																	
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Taxes							Special assessments and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises		
			Total	General property	Special			Poll	Licenses and permits								
					Inheritance	Income	All other										
NEW ENGLAND—Continued																	
RHODE ISLAND																	
State government			\$46,100	\$66.24	\$36,887	\$77,435	\$1,120		\$2,527	\$130	\$5,675	\$424	\$2,139	\$224	\$1,675	\$1,748	\$2,854
Cities and towns			13,141	18.88	10,326	1,185	1,120		2,527	130	5,494		1,608		1,468	631	2,724
Other civil divisions			32,677	48.84	26,401	26,100					181	424	52	223	1,206	1,111	120
			287	(¹)	160	160									1	6	
CONNECTICUT																	
State government			128,222	78.66	106,191	73,943	4,097	6,514	1,035	20,602	20,602	1,326	4,384	2,363	2,481	6,300	4,304
Cities and towns			47,471	22.90	41,824	1,842	4,097	4,030	29	19,855	19,855	406	315	1,994	907	2,525	3,063
Counities			1,915	1.17	1,320	1,063				287	287		349		29	217	
Cities and boroughs			64,781	51.28	46,781	44,380		1,521	587	240	410	301	534	336	765	2,084	3,064
School districts			2,467	(¹)	1,480	1,480		99					309	418	62	96	
Towns (townships)			30,049	(¹)	25,904	24,425		826	448	205	387	167	1,195	611	179	1,401	205
Other civil divisions			2,045	(¹)	783	744		38		1	123		3		39	64	1,032
MIDDLE ATLANTIC																	
NEW YORK			1,388,734	108.39	1,051,632	779,530	45,802	\$40,348	39,526		146,426	30,187	133,295	22,659	49,223	34,497	64,234
State government			257,569	20.10	206,894	2,220	45,802	19,473	36,815		102,574	236	22,437	6,353	10,620	10,243	24,445
Counities			86,587	15.13	72,359	60,176				12,183	79	5,978		866	7,069		
Cities and villages			915,550	82.57	688,945	638,948		18,755	2,058	30,084	29,951	2,148	68,817	16,293	36,430	12,677	60,289
School districts			43,821	(¹)	43,746	43,756		65					31,700	120	21,700	2,206	
Towns (townships)			46,223	(¹)	38,635	34,342		2,120	588		1,585		4,363	12	798	2,212	
Other civil divisions			4,867	(¹)	978	978									389		3,500
NEW JERSEY			427,706	103.51	289,646	235,824	11,108		5,888	198	36,628	15,690	54,068	3,462	19,625	17,139	26,430
State government			92,418	22.37	75,792	35,661	10,337		4,182		25,612	5,732	223	2,457	5,715	5,732	
Counities			57,676	13.96	41,765	38,855	771		875		1,264	133	1,091	9,196	1,152	4,171	
Cities, towns, boroughs, and villages			195,584	58.26	136,805	126,860			734	186	9,025	11,662	289	11,692	779	9,970	3,776
School districts			57,035	(¹)	24,215	24,215										692	20,611
Towns (townships)			19,464	(¹)	11,069	10,233			97	12	727	3,895		28,913	1,693	3,215	
Other civil divisions			5,529	(¹)									43	1,810	16	1,403	683

PENNSYLVANIA	626,564	64,438	481,255	340,372	18,933	40,198	73,752	5,750	1,758	50,315	4,668	29,006	33,181	20,63
State government	609,841	67,438	469,544	325,356	18,933	40,198	71,522	5,750	1,758	50,315	4,668	29,006	33,181	20,63
Counties	63,727	8,20	56,422	57,016	18,933	40,198	2,230	6,000	3,230	3,000	3,000	3,000	3,000	3,000
Cities, boroughs, and towns	181,562	8,20	129,424	127,228	3,648	5,644	2,196	5,442	887	2,120	765	1,634	4,904	7,07
School districts	182,429	26,10	139,353	139,353	3,648	5,644	2,196	5,442	887	31,971	14	2,231	8,877	13
Townships	21,014	(1)	17,525	17,504	262	8,866	2,279	308	66	1,842	2	71	1,187	1,637
Other civil divisions	8,526	(1)	5,892	5,892						365	1	52	1,679	1,637
EAST NORTH CENTRAL														
OHIO	506,534	75,19	365,543	278,928	7,699	5,644	73,272	36,788	2,757	20,127	5,309	17,919	25,652	32,529
State government	488,328	13,45	340,511	260,900	3,789	5,644	49,718	26,449	2,757	12,222	2,135	3,250	6,128	7,748
Counties	60,609	13,45	69,230	60,964	3,789	5,644	13,009	24,649	2,096	6,442	2,905	9,587	16,831	32,126
Cities and villages	169,444	33,37	91,116	74,459	3,648	5,644	2,279	376	1	1,927	23	210	4,455	137
School districts	141,688	(1)	129,044	129,044										
Townships	12,099	(1)	11,106	8,865	262									
Other civil divisions	4,368	(1)	11,866	8,866										
INDIANA														
State government	221,547	67,75	171,338	140,318	1,944	197	27,294	6,579	594	15,080	1,939	3,334	11,410	11,273
Counties	38,410	17,93	43,706	44,516	1,944	197	26,449	8	448	8,773	1,669	1,944	4,870	4,870
Cities and towns	32,830	10,04	25,806	25,811			412	5,220	109	1,017	79	491	930	11,245
School districts	47,634	22,31	28,543	27,908			442	13	5,224	5,224	190	403	3,375	28
Townships	16,842	(1)	16,672	16,257			3						76	
ILLINOIS														
State government	583,900	72,14	407,285	332,913	6,534	4,204	63,600	47,672	2,257	31,564	2,876	17,876	24,904	24,466
Counties	88,998	11,48	73,865	18,154	6,534	4,204	44,973	23	23	3,921	555	969	3,632	33
Cities, towns, and villages	46,330	5,98	25,630	18,745			8,885	8,885	853	8,823	137	600	10,806	
School districts	174,150	27,33	85,629	73,877			11,729	44,706	1,533	39	2,041	12,930	3,301	24,151
Townships	186,671	(1)	166,308	166,308						13,246	29	1,875	5,213	
Other civil divisions	13,588	(1)	13,307	13,293			4	10	24	32	3	14	186	
MICHIGAN														
State government	443,066	80,47	298,122	244,261	5,580	8,166	40,115	27,455	1,483	47,023	1,420	6,434	25,556	36,473
Counties	102,263	20,61	84,026	36,060	5,580	8,166	34,820	634	47	7,464	837	2,196	6,071	8,388
Cities and villages	82,046	16,53	52,746	47,860			552	15,985	350	7,485	2	674	4,904	
School districts	169,249	44,76	99,774	98,745			40	939	1,083	9,136	551	3,332	8,731	36,046
Townships	90,890	(1)	52,611	52,611						22,922	9	212	5,136	
Other civil divisions	9,518	(1)	9,015	8,985			8			3	16	21	20	39
WISCONSIN														
State government	266,457	86,35	181,069	125,709	4,066	17,768	33,429	6,174	783	30,122	1,602	3,627	20,666	12,514
Counties	65,016	21,89	50,616	7,540	3,996	7,815	31,468		187	5,421	975	1,953	5,864	
Cities and villages	33,928	18,83	35,928	33,834			1,133		171	419	3	356	8,077	
School districts	98,796	52,31	70,467	61,066			1,601	5,856	528	3,960	572	1,170	3,743	12,500
Townships	11,325	(1)	11,325	11,325			227		156	1		83	2,322	
Other civil divisions	15,232	(1)	12,733	11,944								63	558	14
		(1)										2	2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND
BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

REVENUE RECEIPTS																
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Taxes						Licenses and permits	Special assessments	Fines, forfeitures and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, and rents and interest	Earnings of general departments	Earnings of public service enterprises
			Total	General property	Special		Poll									
					Inheritance	Income										
								All other								
WEST NORTH CENTRAL																
MINNESOTA																
State government	\$216,856	\$33.99	\$148,422	\$112,446	\$1,828	\$569	\$33,579	\$8,748	\$721	\$28,040	\$1,811	\$9,011	\$11,185	\$10,918		
Counties	60,578	23.46	40,936	9,921	1,594	102	29,319	55	114	5,757	1,149	6,786	5,781			
Cities, boroughs, and villages	40,357	15.63	27,770	24,156	224	323	3,057	2,975	234	7,351	647	1,861	1,665			
School districts	69,971	43.37	45,194	43,893		140	1,191	5,713	372	3,667		1,861	1,599	10,918		
Townships	38,584	(1)	27,348	27,348		4			1	9,222	13		2,014			
	7,366	(1)	7,174	7,158			12	5			43	4				
IOWA																
State government	192,060	77.51	151,153	93,683	808	129	55,967	4,702	528	11,976	306	1,361	13,361	8,673		
Counties	43,028	17.36	32,470	9,852	808	129	21,681		4	4,456	249	569	1,975			
Cities and towns	66,843	26.97	58,357	24,351		374	33,632		332	5,610		265	1,070	8,673		
School districts	29,094	19.95	16,773	15,927		192	634	2,064	192		57		4,994			
Townships	50,282	(1)	43,378	43,378						1,910						
Other civil divisions	175	(1)	175													
	2,638	(1)						2,638								
MISSOURI																
State government	184,065	50.40	136,366	99,586	2,753	\$3,419	28,267	6,892	478	14,571	642	4,379	10,596	10,141		
Counties	51,485	14.12	36,756	5,899	2,753	3,419	22,606		2	7,899	81	740	6,007			
Cities and towns	19,202	6.81	17,031	16,877			97	57	61	164	34	231	1,644			
School districts	61,573	27.05	39,704	34,021		80	5,603	5,428	391	58	496	3,111	2,246	10,139		
Other civil divisions	47,133	(1)	39,825	39,825		75	1	1,427	24	6,450	30	280	553			
	4,672	(1)	3,050	2,974								17	146			
NORTH DAKOTA																
State government	43,162	63.10	28,646	23,310	29	216	4,756	1,346	33	4,652	122	2,257	3,130	2,976		
Counties	15,381	22.49	6,070	2,628	15	216	3,204		12	3,384	120	2,023	1,713	2,059		
Cities, towns, and villages	8,122	11.87	7,497	5,991	14		1,482	103	7			116	399			
School districts	4,538	17.87	2,124	2,047			70	1,228	14	158	1	28	68	917		
Townships	12,543	(1)	10,526	10,247		9	293					83	824			
Other civil divisions	2,354	(1)	2,281	2,252				15		1,110	1	6	86			
	2,294	(1)	198									1	40			

SOUTH DAKOTA		52,080	74,51	36,846	29,627	241	14	34	6,930	763	128	5,782	14	1,933	3,895	2,719
State government		17,339	24,79	9,492	4,304	241	14	---	4,933	---	47	3,929	6	1,813	1,463	579
Counties		10,317	14,76	9,799	7,872	---	---	---	1,927	499	43	13	8	72	263	2,140
Cities and towns		6,715	24,03	3,684	3,588	---	---	16	70	---	36	13	---	---	1,790	---
School districts		15,615	()	12,039	12,069	---	---	---	---	---	---	1,827	---	---	20	---
Townships		1,698	()	1,661	1,661	---	---	14	---	---	---	---	---	---	3	---
Other civil divisions		4,407	()	1,137	1,133	---	---	4	---	264	---	---	---	---	---	---
NEBRASKA		88,402	63,78	58,827	46,635	180	152	245	11,825	3,420	183	8,765	265	1,879	7,015	8,068
State government		23,562	17,00	8,166	3,928	58	152	---	9,019	11	76	5,212	---	1,090	2,064	---
Counties		18,917	11,36	10,213	8,526	124	---	135	2,800	19	---	2,108	---	217	1,518	---
Cities and towns		15,968	24,86	10,213	10,526	---	---	65	321	2,348	77	9	265	540	1,708	4,802
School districts		23,749	()	16,768	19,768	---	---	---	---	---	---	1,348	---	---	2,633	---
Townships		1,629	()	1,485	1,485	---	---	45	5	---	---	---	---	---	20	1
Other civil divisions		4,489	()	1,113	1,113	---	---	---	---	1,012	---	---	---	---	68	3,265
KANSAS		132,525	70,04	96,468	79,028	463	769	201	16,007	5,405	270	9,903	22	1,746	7,836	10,875
State government		33,845	17,80	23,517	7,321	431	405	---	15,360	6,692	47	4,986	---	1,779	3,262	6,019
Counties		24,530	12,97	19,374	10,324	32	364	---	15,157	79	124	2,691	---	408	1,351	---
Cities and towns		13,659	28,81	13,048	13,048	---	---	120	482	4,510	146	67	18	514	1,897	10,245
School districts		38,244	()	33,968	33,968	---	---	---	---	---	---	1,722	---	---	2,554	---
Townships		5,689	()	5,145	5,065	---	---	72	8	---	---	455	4	8	66	11
Other civil divisions		4,471	()	5,302	5,302	---	---	---	---	124	---	2	---	37	6	---
SOUTH ATLANTIC		23,300	97,08	15,637	5,310	2,067	5,004	21	2,658	158	138	4,640	52	667	961	1,047
State government		12,471	51,96	10,191	2,272	3	5,004	---	2,540	---	56	1,038	32	483	671	---
Counties		3,264	13,60	2,289	2,272	---	---	5	12	---	28	712	---	27	208	---
Cities and towns		7,472	48,38	3,064	2,942	---	---	16	106	158	54	2,890	20	157	82	1,047
School districts		93	()	93	93	---	---	---	---	---	---	---	---	---	---	---
MARYLAND		104,598	63,39	76,836	53,999	2,162	3,306	---	17,399	3,213	457	7,216	909	3,112	5,973	6,882
State government		33,573	20,43	24,074	6,088	2,162	948	---	14,896	1,239	285	2,611	316	309	4,667	7,72
Counties		18,673	22,42	15,191	14,099	---	860	---	13,132	72	83	2,966	---	61	298	---
Cities, towns, and villages		50,977	48,02	37,262	33,532	---	1,398	---	2,332	1,334	88	1,504	591	2,725	997	6,476
Other civil divisions		1,375	()	309	309	---	---	---	9	568	1	135	---	17	11	---
DISTRICT OF COLUMBIA		45,284	92,04	29,929	24,697	---	2	---	5,230	696	358	9,703	701	320	1,646	1,931
City		45,284	92,04	29,929	24,697	---	2	---	5,230	696	358	9,703	701	320	1,646	1,931
VIRGINIA		106,166	43,64	74,815	40,498	518	1,160	964	28,841	428	975	10,658	1,211	3,886	6,732	7,461
State government		42,199	17,34	30,990	3,480	518	1,160	605	22,303	---	317	3,484	951	1,216	5,241	---
Counties		26,217	15,26	19,192	15,482	---	---	202	3,508	3	---	69	94	484	283	233
Cities and towns		37,660	41,04	24,569	21,472	---	---	157	2,940	425	589	1,315	166	2,182	1,186	7,228
Other civil divisions		90	()	64	64	---	---	---	---	---	---	---	---	4	22	---
WEST VIRGINIA		76,615	43,63	65,615	50,050	418	1,137	433	13,577	347	467	4,745	159	1,103	2,736	1,443
State government		24,118	13,73	18,481	3,395	418	1,137	215	13,316	---	37	3,106	77	514	1,909	---
Counties		17,032	9,70	15,713	15,479	---	---	183	51	---	273	3,40	74	346	586	---
Cities, towns, and villages		8,153	12,45	5,856	5,615	---	---	35	206	347	163	10	6	203	125	1,443
School districts		27,312	()	25,565	25,561	---	---	---	---	4	---	1,589	2	40	116	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

(Totals expressed in thousands)

REVENUE RECEIPTS																
STATE AND OTHER CIVIL DIVISIONS																
	Total	Per capita	Taxes							Special assessments	Fines, forfeitures, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of public utilities, general departments	Earnings of public utilities, general departments
			Total	General property	Special			Poll	Licenses and permits							
					Inheritance	Income	All other									
SOUTH ATLANTIC—Continued																
NORTH CAROLINA																
State government.....	\$123,446	\$38.19	\$92,066	\$55,785	\$428	\$7,154	\$1,621	\$611	\$28,457	\$3,011	\$796	\$9,302	\$1,347	\$2,248	\$5,493	\$9,193
Counties.....	44,092	13.63	33,667	3,306	428	7,154	1,621	132	23,046	64	544	2,603	311	1,568	3,660	109
Cities, towns, and villages.....	42,052	13.01	34,522	31,455				319	2,378			5,241	669	393	1,052	1
School districts.....	27,091	24.90	19,748	12,568				144	1,033			47	24	277	1,779	9,023
Other civil divisions.....	9,888	(¹)	7,823	7,815	14			2				1,411	343	10		
SOUTH CAROLINA																
State government.....	61,872	35.48	41,617	25,045	132	1,715	667	428	13,630	631	561	13,437	245	753	2,160	2,468
Counties.....	25,099	14.39	17,876	2,834	132	1,715	667	223	12,528			51	235	287	1,288	1
Cities and towns.....	12,735	7.30	7,389	6,671				189	195			262	4,182	214	461	227
School districts.....	9,404	18.29	5,972	5,660				59	853			7	165	193	2,240	
Other civil divisions.....	14,490	(¹)	10,263	10,070	146			146	47			3,905	3	86	217	
GEORGIA																
State government.....	99,829	34.31	68,377	41,169	278	1,379	414	617	24,520	2,084	954	15,059	742	1,429	4,657	6,527
Counties.....	40,369	13.88	28,479	6,222	278	1,379	414	233	19,953	1,010	2	8,079	392	722	1,685	
Cities, towns, and villages.....	17,853	6.14	16,168	13,723				152	2,293			452	1	50	1,105	77
School districts.....	25,851	21.74	15,580	13,074				232	2,274			340	46	647	1,217	6,450
Other civil divisions.....	15,753	(¹)	8,150	8,150					3			6,040	303	10	650	
FLORIDA																
State government.....	106,584	70.17	70,235	48,497	170		505	419	20,644	4,859	736	14,582	176	1,238	4,772	9,986
Counties.....	25,870	17.03	20,513	3,414	170		505		16,424			2,664	86	300	2,304	
Cities, towns, and villages.....	30,152	19.85	19,081	15,750				419	2,862			377	9,479	5	417	842
School districts.....	35,579	38.70	19,850	18,552					1,298			356	84	377	1,128	9,983
Other civil divisions.....	7,340	(¹)	7,211	7,211					60			2,300	1	135	383	2
EAST SOUTH CENTRAL																
State government.....	92,112	34.96	67,017	48,157	677		540	688	16,955	4,675	584	10,666	200	873	4,300	3,797
Counties.....	36,930	14.02	27,318	10,675	677		540		15,426	2,796	363	3,674	20	227	2,532	

Counties.....	11,864	4,501	10,808	10,304				396		106	47	584	6	32	389	
Cities, towns, and villages.....	25,778	25,922	17,821	16,145				53		1,423	174	774	127	578	936	3,797
School districts.....	17,461	(1)	11,272	11,083				239				5,634	47	36	442	1
Other civil divisions.....	17,106	(1)								106						
TENNESSEE																
State government.....	98,398	37,202	68,551	40,243				973		25,888	2,717	15,139	325	1,448	4,672	4,970
Counties.....	25,778	12,382	25,687	893				773		23,250	209	3,049	207	4,402	2,719	4,117
Cities, towns, and villages.....	32,410	12,262	22,985	20,874				657		1,454	237	7,822	44	149	1,148	34
Special school districts.....	30,693	29,591	19,458	18,048				200		1,184	297	3,349	64	897	1,785	4,519
Other civil divisions.....	1,380	(1)	431	428				3				919	10		20	
Other civil divisions.....	1,154	(1)								1,154						
ALABAMA																
State government.....	82,960	30,992	49,176	32,395				1,789	328	14,664	693	18,877	1,192	1,012	5,118	3,495
Counties.....	31,360	11,777	20,450	7,960				1,789		10,692	410	24		444	3,393	1,052
Cities and towns.....	32,405	12,101	17,817	16,974				262		3,381	212	12,093	884	182	1,217	
Other civil divisions.....	19,204	20,622	10,909	7,452				66		3,391	457	1,478	27	386	1,508	2,443
MISSISSIPPI																
State government.....	68,401	33,662	49,102	33,776				688	1,369	12,232	3,344	297	9,406	999	2,449	2,605
Counties.....	19,084	9,433	13,393	5,600				688		6,068	709	2	2,979	181	1,547	
Cities, towns, and villages.....	22,860	11,252	20,416	14,073				765		5,677	159	1,242	47	273	4,722	1,042
School districts.....	13,577	26,226	8,952	8,378				173		4,011	1,163	136	89	89	322	2,501
Other civil divisions.....	10,406	(1)	5,593	5,157				430		6		4,599	9	154	51	
Other civil divisions.....	2,294	(1)	748	588						180	1,472		16		57	
WEST SOUTH CENTRAL																
ARKANSAS																
State government.....	56,903	30,511	34,278	19,979				679	300	12,892	3,306	292	14,411	184	2,905	1,133
Counties.....	26,157	14,093	17,638	4,453				615		12,142		42	6,824	81	1,101	295
Cities and towns.....	11,851	6,335	5,426	5,015				64	263	84		52	4,862	178	1,378	
School districts.....	3,527	6,402	2,374	1,671				37		666	70	168	23	79	123	600
Other civil divisions.....	11,736	(1)	8,840	8,840								2,592	24	25	280	
Other civil divisions.....	3,632	(1)								3,236		110		25	23	238
LOUISIANA																
State government.....	103,352	48,482	72,885	50,705				28	433	21,191	3,230	363	10,347	370	3,987	10,125
Counties.....	34,590	16,282	26,960	9,313				28		17,091	82	13	4,569	133	1,907	62
Parishes.....	6,136	3,772	5,329	4,664				665		1,738	2,496	117	1,658	1	1,041	93
Cities, towns, and villages.....	31,978	32,582	19,663	17,803				122		1,088		222	4,110	201	1,041	5,950
School districts.....	9,500	(1)	9,081	9,081				311		1,589	662	11	35	304	267	
Other civil divisions.....	16,601	(1)	11,433	9,844								10		79	4	113
OKLAHOMA																
State government.....	116,491	47,982	72,491	52,688				421		18,831	3,012	1,053	19,228	49	7,288	7,846
Counties.....	39,675	16,442	23,545	4,777				376		17,811	2,285	9	6,397	42	4,351	
Cities and towns.....	20,332	8,382	11,622	11,413				45		164		726	6,804	3	3,383	863
School districts.....	23,174	19,082	12,252	11,396						856	727	318		4	536	7,846
Other civil divisions.....	30,133	(1)	22,019	22,019								6,027		1,493	1,536	
Townships.....	3,127	(1)	3,053	3,053										72	2	
TEXAS																
State government.....	301,347	50,712	205,813	145,822				1,871	2,379	54,834	12,705	1,415	43,282	447	10,028	10,709
Counties.....	110,739	18,792	74,909	24,309				1,871		45,792	11,279	476	12,980	50	8,904	16,948
Cities, towns, and villages.....	48,043	8,068	43,347	34,405				304		8,638	318	318	700	13	7,700	4,151
School districts.....	64,333	22,062	40,424	39,987				45		1,191	624	2,413	240	1,693	2,076	15,697
Other civil divisions.....	64,227	(1)	34,806	34,806								27,604	143	689	1,015	
Other civil divisions.....	14,005	(1)	12,327	12,315						12	238		8	112	75	1,246

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Con.

[Totals expressed in thousands]

REVENUE RECEIPTS																			
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Taxes										Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service enterprises	Earnings of general departments
			Total	General property	Special			Poll	Licenses and permits										
					Inheritance	Income	All other												
MONTANA																			
State government.....	\$42,901	\$79.80	\$29,326	\$23,466	\$417					\$148	\$74	\$5,221	\$2,036	\$79	\$6,513	\$61	\$1,709	\$1,951	\$1,226
Counties.....	13,708	25.50	6,384	1,989	417					148		3,830	42	17	5,235	52	1,188	820	
Cities and towns.....	11,262	20.95	10,154	8,820							52	1,282		5	17	4	417	662	3
School districts.....	5,669	22.06	2,866	2,735							22	1,109	1,214	57	9	5	99	96	1,223
Other civil divisions.....	11,520	(¹)	9,870	9,870											1,252		35	363	
	842	(¹)	52										780					10	
IDAHO																			
State government.....	39,233	87.97	24,595	19,447	41					111		4,906	2,831	71	6,849	14	1,447	2,096	1,330
Counties.....	12,351	27.69	6,397	2,854	39					111		3,393	691	39	3,566	2	1,042	614	
Cities, towns, and villages.....	7,824	17.54	7,225	6,186	2							1,037					247	352	
School districts.....	4,124	20.00	2,174	2,127								47	465	30			5	48	72
Other civil divisions.....	10,828	(¹)	6,598	6,598											3,283		44	903	
	4,106	(¹)	2,201	1,982								519	1,675	2		7	66	155	
WYOMING																			
State government.....	24,399	106.55	12,647	9,747	66					38	102	2,694	966	123	6,733	16	1,869	1,189	856
Counties.....	10,487	46.00	4,014	1,994	66					38		2,216	128	14	3,957	15	1,679	680	
Cities and towns.....	4,780	20.87	4,106	3,694							45	367		32	320		144	178	
School districts.....	3,122	26.31	1,524	1,413								111	546	64		1	36	95	856
Other civil divisions.....	5,678	(¹)	3,003	2,946							57			13	2,439	10	213	23	
	332	(¹)											292		17				
COLORADO																			
State government.....	84,778	81.05	54,408	43,757	777					239		9,635	4,169	202	11,305	172	1,701	5,281	7,540
Counties.....	21,890	20.92	14,312	4,951								8,345	114	12	4,285	117	894	2,146	
Cities and towns.....	15,269	20.28	11,946	11,264								682	1	60	1,740		297	1,224	
School districts.....	22,904	33.47	10,768	10,768								608	2,672	130	63	54	492	955	7,162
Other civil divisions.....	22,947	(¹)	16,774	16,774											5,217		18	938	
	1,778	(¹)											1,382					18	378
NEW MEXICO																			
State government.....	23,313	54.22	13,860	10,225	24					34		3,577	1,224	66	4,931	33	1,420	1,188	591
Counties.....	10,795	26.10	5,342	1,977	24					34		3,367	173	13	2,928	30	1,356	933	
	2,371	6.51	1,999	1,999								6		4	204	3	13	149	

Cities, towns, and villages	2,399	17,15	1,156	948																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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¹ Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail, see individual State reports.)

² Not computed.

³ Includes townships of Missouri, South Carolina, and Washington.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

REVENUE RECEIPTS																
POPULATION GROUPS	Total	Per capita	Taxes							Special assessments	Fines, forfeits, and es-cheats	Subven-tions, and grants	Dona-tions, gifts, pension assess-ments	High-way privi-leges, de-part-ments and interest	Earn-ings of gen-eral service enter-prises	Earn-ings of pub-lic service enter-prises
			Total	General property	Special			Poll	Licenses and permits							
					Inher- itance	In- come	All other									
Grand total.....	\$3,373,694	\$42.54	\$3,251,289	\$2,057,495	\$3,648	\$49,600	\$19,304	\$4,607	\$116,635	\$226,430	\$19,421	\$137,764	\$33,303	\$130,951	\$67,415	\$487,001
30,000 population and over.....																
8,000 to 30,000 popu-lation.....	2,631,727	53.78	1,810,235	1,658,603	2,991	37,317	14,962	2,980	93,382	155,243	13,282	121,302	31,771	117,684	66,112	316,098
2,500 to 8,000 popu-lation.....	366,939	29.64	225,122	203,249	350	6,843	2,852	690	11,138	32,466	3,012	9,945	827	6,747	10,932	77,888
Less than 2,500 popu-lation.....	223,229	25.54	125,280	113,523	133	3,187	1,101	470	6,866	25,550	1,966	3,238	447	4,130	6,083	56,565
Less than 2,500 popu-lation.....	151,699	16.39	90,652	82,120	174	2,253	389	467	5,249	13,171	1,161	3,299	258	2,390	4,318	36,450
GEOGRAPHIC DIVISIONS																
NEW ENGLAND.....																
30,000 population and over.....	412,750	60.85	337,798	293,995	---	23,045	14,732	2,468	3,558	3,736	1,009	7,187	2,937	10,974	14,590	34,519
8,000 to 30,000 popu-lation.....	290,953	67.84	242,781	211,074	---	15,521	10,818	2,122	3,246	2,915	763	2,777	2,399	9,037	9,457	20,864
2,500 to 8,000 popu-lation.....	77,902	50.16	60,824	53,529	---	4,158	2,660	279	198	705	163	1,529	368	1,097	3,380	8,846
Less than 2,500 popu-lation.....	28,561	44.78	23,415	20,123	---	2,220	939	60	73	77	51	971	168	515	1,113	2,351
30,000 population and over.....	15,234	50.67	10,778	9,269	---	1,146	315	7	41	39	32	1,910	52	325	640	1,458
MIDDLE ATLANTIC.....																
30,000 population and over.....	1,262,323	60.43	955,174	892,136	---	18,755	2,792	186	41,305	47,055	3,324	82,629	17,827	65,252	21,088	99,974
8,000 to 30,000 popu-lation.....	1,138,891	73.71	853,720	796,807	---	16,988	2,421	174	37,330	35,872	2,668	75,751	17,505	59,013	17,302	76,160
2,500 to 8,000 popu-lation.....	85,208	29.10	55,745	52,389	---	811	186	3	2,556	6,037	331	5,527	167	2,744	2,335	12,322
Less than 2,500 popu-lation.....	45,545	24.01	30,330	28,648	---	488	122	8	1,094	3,840	218	831	94	1,830	902	7,501
30,000 population and over.....	22,679	20.40	15,379	14,262	---	468	63	1	555	1,366	107	520	61	766	549	3,991
EAST NORTH CENTRAL.....																
30,000 population and over.....	659,273	34.24	375,479	336,055	3,648	7,800	40	246	27,690	91,077	5,169	14,316	6,148	27,480	23,536	116,068
8,000 to 30,000 popu-lation.....	498,267	38.74	292,215	262,905	2,991	4,908	40	122	21,539	60,911	4,065	11,652	6,040	25,267	18,856	79,251
2,500 to 8,000 popu-lation.....	75,352	28.12	41,148	36,046	350	1,874	---	54	2,524	13,144	591	4,538	64	1,117	2,163	15,557
Less than 2,500 popu-lation.....	50,993	30.24	22,782	20,425	133	479	---	39	1,706	11,108	284	1,790	9	617	1,509	13,964
30,000 population and over.....	34,741	17.13	19,334	16,679	174	639	---	31	1,811	5,994	259	406	35	449	1,008	7,296

UNITED STATES SUMMARY

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WEST NORTH CENTRAL...	220,583	28,74	131,350	122,330	140	489	8,391	21,790	1,228	3,952	1,492	6,391	6,546	47,834
30,000 population and over...	131,292	38,85	85,849	79,412	117	55	6,265	13,348	1,904	3,734	1,358	5,781	3,988	16,430
8,000 to 30,000 population...	32,768	28,08	16,876	15,855	4	116	9,301	3,549	216	39	33	309	900	10,789
2,500 to 8,000 population...	25,144	25,23	11,066	10,339	19	123	585	2,575	129	52	44	170	743	10,365
Less than 2,500 population...	31,379	15,35	17,559	16,724	105	195	640	2,318	79	70	57	131	915	10,250
SOUTH ATLANTIC...	247,441	35,40	155,827	137,512	1,400	643	16,272	11,196	2,602	15,944	1,645	7,063	7,353	45,821
30,000 population and over...	181,469	48,82	117,949	103,561	1,366	324	12,698	7,098	1,483	15,297	1,499	6,379	5,622	26,142
8,000 to 30,000 population...	27,511	25,07	15,237	13,468	2	117	1,650	1,091	471	364	83	325	570	9,370
2,500 to 8,000 population...	23,490	23,83	13,128	11,852	21	100	1,155	1,867	406	223	48	218	757	6,893
Less than 2,500 population...	14,971	12,58	9,513	8,631	11	102	769	1,140	242	60	15	131	454	3,416
EAST SOUTH CENTRAL...	88,432	25,65	56,940	50,023	200	318	6,399	7,284	1,034	6,186	227	1,950	2,551	13,260
30,000 population and over...	56,012	36,55	39,052	35,004	200	47	3,801	4,560	513	5,151	207	1,564	1,852	6,113
8,000 to 30,000 population...	13,721	20,72	8,142	6,946	200	82	1,214	1,274	255	569	6	258	287	2,930
2,500 to 8,000 population...	10,193	18,52	5,422	4,468	84	84	514	1,076	164	258	12	59	215	2,987
Less than 2,500 population...	6,506	9,87	4,324	3,705	105	105	514	374	102	208	2	69	197	1,230
WEST SOUTH CENTRAL...	123,012	21,86	74,713	70,857	204	204	3,652	4,474	1,332	4,069	523	4,002	3,776	30,093
30,000 population and over...	81,762	31,25	52,888	50,342	131	131	2,415	3,558	836	4,045	496	2,957	2,854	13,828
8,000 to 30,000 population...	17,865	18,72	9,222	8,565	22	22	635	272	282	7	12	398	396	7,306
2,500 to 8,000 population...	13,991	13,99	7,338	6,954	29	29	355	219	146	1	8	371	338	5,570
Less than 2,500 population...	9,364	8,88	5,265	4,996	22	22	247	125	68	46	7	276	188	3,389
MOUNTAIN...	51,690	26,33	26,445	24,635	53	53	1,757	7,028	524	147	75	890	1,777	14,804
30,000 population and over...	24,842	36,26	13,234	12,467	5	5	762	3,245	220	68	43	554	1,040	6,438
8,000 to 30,000 population...	10,710	26,03	5,485	5,014	17	17	454	2,098	168	24	9	146	300	2,480
2,500 to 8,000 population...	8,343	21,91	3,798	3,458	27	27	313	1,110	85	31	14	127	212	2,966
Less than 2,500 population...	7,795	16,06	3,928	3,686	4	4	228	575	51	24	9	63	225	2,920
PACIFIC...	277,090	45,10	137,563	129,952	268	268	7,611	32,790	3,199	3,324	2,429	6,969	6,198	84,628
30,000 population and over...	225,219	52,12	112,547	107,031	190	190	5,516	23,436	1,930	2,827	2,264	6,202	5,141	70,872
8,000 to 30,000 population...	25,972	30,99	12,443	11,537	152	152	906	4,336	565	291	95	353	601	7,288
2,500 to 8,000 population...	16,869	27,90	8,001	7,256	26	26	745	3,678	483	151	50	224	314	3,968
Less than 2,500 population...	9,080	23,74	4,572	4,128	39	39	444	1,340	221	55	20	180	142	2,500
NEW ENGLAND														
MAINE...	12,171	36,49	9,838	9,267	268	227	76	103	24	911	13	243	545	494
30,000 population and over...	4,651	43,71	3,878	3,641	90	82	65	48	21	308	3	111	155	127
8,000 to 30,000 population...	5,427	35,69	4,332	4,070	152	101	9	48	3	448	7	110	286	193
2,500 to 8,000 population...	1,827	32,75	1,409	1,344	26	38	1	5	1	146	1	20	99	147
Less than 2,500 population...	266	13,76	219	212	6	6	1	2	2	9	2	2	5	27
NEW HAMPSHIRE...	10,751	46,14	9,110	7,990	891	191	38	25	53	196	17	113	459	778
30,000 population and over...	4,449	40,95	3,954	3,467	377	82	18	20	22	61	5	58	80	234
8,000 to 30,000 population...	5,668	50,81	4,688	4,111	475	94	18	5	30	81	12	56	349	475
2,500 to 8,000 population...	606	46,45	468	412	39	15	1	1	1	54	4	4	30	49
VERMONT...	4,969	31,08	3,275	3,249	26	26	26	38	3	67	38	56	187	1,305
8,000 to 30,000 population...	2,581	41,30	1,832	1,813	19	19	19	28	3	13	21	24	108	852
2,500 to 8,000 population...	1,246	23,67	1,041	1,035	6	6	1	2	2	16	12	13	41	163
Less than 2,500 population...	1,140	23,34	402	401	1	1	1	8	8	38	5	14	38	635

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

REVENUE RECEIPTS																
POPULATION GROUPS	Total	Per capita	Taxes							Special assess-ments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way privi-leges, rents, and interest	Earn-ings of general de-part-ments	Earn-ings of public-service enter-prises
			Total	General property	Special			Poll	Licenses and permits							
					Inher- itance	In- come	All other									
NEW ENGLAND—Continued																
MASSACHUSETTS																
RHODE ISLAND																
CONNECTICUT																
MIDDLE ATLANTIC																

NEW JERSEY.....	195,584	58,26	136,805	126,880	734	186	9,025	11,662	289	11,692	779	9,970	3,776	20,611
30,000 population and over.....	142,964	67,20	106,127	98,180	566	174	7,207	4,073	175	10,166	690	6,371	2,409	12,843
8,000 to 30,000 population.....	28,251	44,02	16,177	15,118	78	3	5,078	3,539	51	582	62	1,718	875	5,247
2,500 to 8,000 population.....	15,813	39,55	9,391	8,810	64	8	509	2,502	41	542	18	1,279	241	1,799
Less than 2,500 population.....	8,566	45,43	5,110	4,752	26	1	331	948	22	402	9	602	251	1,222
PENNSYLVANIA.....	181,189	27,10	129,424	127,228	---	---	2,196	5,442	887	2,120	755	18,852	4,635	19,074
30,000 population and over.....	146,714	36,10	103,867	102,072	---	---	1,795	3,456	659	1,778	647	18,246	4,142	13,919
8,000 to 30,000 population.....	17,386	12,02	13,370	13,139	---	---	231	1,043	125	151	28	270	239	2,180
2,500 to 8,000 population.....	12,175	12,41	8,461	8,336	---	---	125	769	69	115	74	256	176	2,255
Less than 2,500 population.....	4,914	8,80	3,726	3,681	---	---	45	174	34	76	6	80	78	740
EAST NORTH CENTRAL.....														
OHIO.....	166,444	33,37	91,116	74,459	---	---	13,009	24,649	2,096	164	2,905	9,557	6,831	32,126
30,000 population and over.....	125,971	36,93	71,362	59,623	---	---	8,748	14,049	1,573	74	2,876	8,172	6,146	21,719
8,000 to 30,000 population.....	19,303	26,97	9,009	6,986	---	---	1,673	4,465	254	69	21	728	357	4,399
2,500 to 8,000 population.....	14,090	30,31	5,634	4,299	---	---	1,202	3,652	125	18	2	366	170	4,123
Less than 2,500 population.....	10,080	20,75	5,111	3,551	---	---	1,386	2,482	144	3	6	291	158	1,885
INDIANA.....	47,634	22,31	28,543	27,908	---	---	412	5,220	109	1,017	79	491	930	11,245
30,000 population and over.....	26,328	24,20	19,057	18,593	---	---	342	2,936	75	578	77	349	555	5,699
8,000 to 30,000 population.....	8,737	23,75	4,628	4,551	---	---	34	1,352	26	169	1	48	159	2,354
2,500 to 8,000 population.....	5,307	20,96	2,437	2,386	---	---	16	594	7	124	---	44	128	1,973
Less than 2,500 population.....	4,264	14,09	2,421	2,378	---	---	20	338	1	146	---	50	88	1,219
ILLINOIS.....	174,150	27,33	85,629	73,877	---	---	11,729	44,706	1,353	39	2,041	12,930	3,301	24,151
30,000 population and over.....	138,027	30,74	71,538	61,093	---	---	10,445	30,711	1,147	6	2,024	12,638	2,468	17,485
8,000 to 30,000 population.....	14,280	19,22	5,995	5,246	---	---	738	5,328	100	13	1	144	385	2,314
2,500 to 8,000 population.....	13,689	28,08	3,958	3,625	---	---	329	5,955	64	18	5	118	310	3,261
Less than 2,500 population.....	8,154	12,52	4,138	3,913	---	---	217	2,712	42	2	11	30	138	1,081
MICHIGAN.....	166,249	44,76	99,724	98,745	---	---	939	10,646	1,083	9,136	551	3,332	8,731	36,046
30,000 population and over.....	143,713	52,39	84,018	83,218	---	---	760	8,486	869	9,101	522	3,180	7,889	26,648
8,000 to 30,000 population.....	12,959	28,58	7,613	7,494	---	---	119	1,316	113	35	23	80	345	3,469
2,500 to 8,000 population.....	7,926	27,33	5,029	4,993	---	---	36	657	62	35	---	34	255	1,854
Less than 2,500 population.....	4,651	15,80	3,064	3,040	---	---	24	187	39	---	6	38	242	1,075
WISCONSIN.....	98,796	52,31	70,467	61,066	---	---	1,051	5,856	528	3,960	572	1,170	3,743	12,500
30,000 population and over.....	61,250	60,81	46,240	40,378	---	---	1,604	4,729	401	1,893	541	958	1,798	4,690
8,000 to 30,000 population.....	19,973	50,40	13,903	11,769	---	---	260	642	68	1,287	18	117	917	3,021
2,500 to 8,000 population.....	9,981	52,34	5,724	5,122	---	---	123	250	26	525	2	55	646	2,753
Less than 2,500 population.....	7,592	25,78	4,600	3,797	---	---	164	235	33	255	11	40	382	2,036
WEST NORTH CENTRAL.....														
MINNESOTA.....	69,971	43,37	45,194	43,863	---	---	1,191	5,713	372	3,667	647	1,861	1,599	10,918
30,000 population and over.....	48,079	56,44	32,713	31,685	---	---	911	4,260	246	3,667	586	1,745	999	3,863
8,000 to 30,000 population.....	7,412	42,37	4,853	4,792	---	---	58	370	46	---	16	53	225	2,517
2,500 to 8,000 population.....	7,422	32,28	3,854	3,441	---	---	123	714	58	---	22	37	191	2,817
Less than 2,500 population.....	6,355	18,69	4,044	3,945	---	---	99	369	22	---	23	26	184	1,687

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

REVENUE RECEIPTS																
POPULATION GROUPS	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway, way of general privileges, rents, and interest	Earnings of general service departments	Earnings of public service enterprises		
			Total	General property	Special										Poll	Licenses and permits
					Inheritance	Income	All other									
WEST NORTH CENTRAL—Con.																
IOWA.....	\$29,094	\$19.95	\$16,773	\$15,927	—	—	—	\$654	\$2,064	\$192	—	\$57	\$1,070	\$8,673		
30,000 population and over.....	11,211	23.54	7,923	7,641	—	—	—	28	509	87	—	30	265	2,140		
8,000 to 30,000 population.....	5,597	20.09	3,035	2,884	—	—	—	39	511	56	—	3	318	1,672		
2,500 to 8,000 population.....	5,125	21.53	2,147	2,005	—	—	—	44	393	20	—	7	190	2,365		
Less than 2,500 population.....	7,161	15.39	3,668	3,397	—	—	—	81	651	29	—	17	297	2,496		
MISSOURI.....	61,573	27.05	39,704	34,021	—	—	—	80	5,428	391	\$58	3,111	2,246	10,139		
30,000 population and over.....	52,004	36.75	34,468	29,822	—	—	—	9	4,637	320	49	3,005	2,053	6,361		
8,000 to 30,000 population.....	4,307	15.67	2,154	1,661	—	—	—	10	483	40	2	69	71	1,894		
2,500 to 8,000 population.....	2,425	11.88	1,344	1,049	—	—	—	19	276	46	24	11	23	913		
Less than 2,500 population.....	2,837	7.43	1,738	1,489	—	—	—	42	207	38	7	14	64	971		
NORTH DAKOTA.....	4,538	17.87	2,124	2,047	—	—	—	7	1,228	14	158	28	68	917		
8,000 to 30,000 population.....	2,370	27.98	934	881	—	—	—	4	868	11	65	18	21	453		
2,500 to 8,000 population.....	826	25.65	296	292	—	—	—	4	232	31	—	4	26	242		
Less than 2,500 population.....	1,342	9.79	894	874	—	—	—	3	128	3	62	6	22	222		
SOUTH DAKOTA.....	6,715	24.03	3,684	3,598	—	—	—	16	70	36	13	72	263	2,140		
30,000 population and over.....	1,029	29.91	543	518	—	—	—	25	104	8	—	22	42	310		
8,000 to 30,000 population.....	1,956	32.01	1,033	1,011	—	—	—	3	19	18	12	19	86	553		
2,500 to 8,000 population.....	1,271	32.95	527	512	—	—	—	8	7	45	5	13	44	637		
Less than 2,500 population.....	2,459	16.92	1,581	1,557	—	—	—	5	120	5	1	18	91	640		
NEBRASKA.....	18,956	24.86	10,212	9,826	—	—	—	65	2,348	77	9	540	703	4,802		
30,000 population and over.....	9,105	30.61	5,752	5,533	—	—	—	18	1,452	64	6	456	471	4,651		
8,000 to 30,000 population.....	2,342	23.97	1,081	1,035	—	—	—	28	229	4	3	26	34	965		
2,500 to 8,000 population.....	2,635	27.04	1,024	1,985	—	—	—	14	25	343	4	33	89	1,140		
Less than 2,500 population.....	4,874	18.06	2,355	2,273	—	—	—	15	324	5	3	25	109	2,046		
KANSAS.....	29,736	28.81	13,659	13,048	—	—	—	129	4,510	146	47	514	597	10,245		
30,000 population and over.....	9,864	32.46	4,450	4,213	—	—	—	237	1,756	79	12	286	158	3,106		
8,000 to 30,000 population.....	8,081	30.18	3,785	3,591	—	—	—	42	1,264	41	17	6	152	2,701		
2,500 to 8,000 population.....	5,440	34.84	2,056	2,056	—	—	—	38	802	18	15	2	57	150		
Less than 2,500 population.....	6,351	20.86	3,279	3,189	—	—	—	49	688	8	3	39	144	2,188		

SOUTH ATLANTIC		16	106	188	64	2,890	20	157	82	1,047
DELAWARE.....		---	---	---	---	---	---	---	---	---
30,000 population and over.....		---	106	188	64	2,890	20	157	82	1,047
2,500 to 8,000 population.....		---	103	145	45	2,883	19	148	58	561
Less than 2,500 population.....		---	2	4	7	2	1	1	15	394
MARYLAND.....		---	12	9	2	5	1	8	9	92
30,000 population and over.....		---	2,332	1,334	88	1,504	591	2,725	997	6,476
8,000 to 30,000 population.....		---	2,302	1,161	71	1,408	587	2,710	968	6,101
2,500 to 8,000 population.....		---	7	20	8	14	---	2	14	134
Less than 2,500 population.....		---	11	111	4	35	---	7	8	120
DISTRICT OF COLUMBIA.....		---	12	42	5	47	4	6	7	121
30,000 population and over.....		---	5,230	696	358	9,703	701	320	1,646	1,931
8,000 to 30,000 population.....		---	5,230	696	358	9,703	701	320	1,646	1,931
2,500 to 8,000 population.....		---	2,940	425	589	1,315	166	2,182	1,186	7,228
Less than 2,500 population.....		---	157	341	294	72	186	1,986	742	4,311
WEST VIRGINIA.....		---	135	557	123	306	63	1,140	163	1,415
30,000 population and over.....		---	10	529	67	128	29	45	205	1,084
8,000 to 30,000 population.....		---	7	328	7	128	2	11	76	468
2,500 to 8,000 population.....		---	5	178	10	73	7	15	13	249
Less than 2,500 population.....		---	35	206	163	10	6	203	125	1,443
NORTH CAROLINA.....		---	35	206	163	10	6	203	125	1,443
30,000 population and over.....		---	46	598	114	47	21	199	290	2,700
8,000 to 30,000 population.....		---	28	188	114	47	21	199	290	2,700
2,500 to 8,000 population.....		---	37	147	356	52	2	35	214	1,586
Less than 2,500 population.....		---	33	100	348	20	1	28	134	1,146
SOUTH CAROLINA.....		---	59	853	242	---	7	165	193	2,240
30,000 population and over.....		---	4	249	180	---	7	107	77	1,000
8,000 to 30,000 population.....		---	25	318	208	---	7	107	77	1,000
2,500 to 8,000 population.....		---	17	156	166	---	---	36	42	460
Less than 2,500 population.....		---	13	130	31	---	---	16	34	102
GEORGIA.....		---	232	2,274	500	340	48	647	1,217	6,450
30,000 population and over.....		---	104	1,457	304	340	38	533	1,045	5,081
8,000 to 30,000 population.....		---	54	341	200	---	---	42	69	1,624
2,500 to 8,000 population.....		---	35	238	74	---	2	46	42	1,160
Less than 2,500 population.....		---	39	238	50	---	---	26	61	576
FLORIDA.....		---	1,298	3,666	356	195	84	377	1,128	9,983
30,000 population and over.....		---	738	1,799	179	42	60	267	753	5,832
8,000 to 30,000 population.....		---	212	181	62	34	20	96	115	1,998
2,500 to 8,000 population.....		---	243	1,082	72	58	11	60	140	1,591
Less than 2,500 population.....		---	80	604	43	1	3	24	120	662

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHs, BY POPULATION GROUPS: 1932—Continued

(Totals expressed in thousands)

POPULATION GROUPS	REVENUE RECEIPTS														
	Total	Per capita	Taxes							Special assessments and fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises and prizes
			Total	General property	Special		Poll	Licenses and permits							
					Inheritance	Income and other									
EAST SOUTH CENTRAL															
KENTUCKY.....	\$25,778	\$25.92	\$17,621	\$16,145			\$53	\$1,423	\$1,771	\$174	\$774	\$127	\$578	\$936	\$3,797
30,000 population and over.....	19,923	41.06	13,891	12,961			4	926	1,390	70	763	124	528	788	2,849
8,000 to 30,000 population.....	2,748	15.77	1,683	1,480			6	197	82	36	11	2	29	68	401
2,500 to 8,000 population.....	1,844	12.46	1,142	1,036			16	190	202	39	29	11	10	37	178
Less than 2,500 population.....	1,263	6.75	1,905	768			27	110	97	29	29	2	11	43	478
TENNESSEE.....	30,693	26.59	19,458	18,048		\$200	26	1,184	1,354	267	3,349	64	897	785	4,519
30,000 population and over.....	23,758	36.86	15,743	14,735		200	4	808	955	168	2,833	56	702	630	2,671
8,000 to 30,000 population.....	2,939	24.19	1,477	1,309			13	164	203	47	443	5	150	68	456
2,500 to 8,000 population.....	2,800	19.34	1,403	1,258			9	132	144	36	73	2	16	63	1,063
Less than 2,500 population.....	1,196	9.45	1,835	1,746				80	52	16	16	1	29	24	239
ALABAMA.....	19,204	20.62	10,909	7,452			66	3,391	2,996	457	1,478	27	386	508	2,443
30,000 population and over.....	12,357	30.71	7,464	5,498			11	1,955	1,785	222	1,464	25	324	338	735
8,000 to 30,000 population.....	3,478	17.07	1,799	1,066			24	709	721	121	11	2	37	62	727
2,500 to 8,000 population.....	2,244	14.37	1,021	1,543			13	465	414	69	2	2	12	57	667
Less than 2,500 population.....	1,125	6.66	1,625	345			18	262	76	45	1	1	13	51	314
MISSISSIPPI.....	13,757	26.29	8,952	8,378			173	401	1,163	136	585	9	89	322	2,501
30,000 population and over.....	2,974	36.00	1,954	1,810			32	112	430	53	91	2	10	96	338
8,000 to 30,000 population.....	4,556	27.99	3,183	2,991			48	144	268	51	115	2	42	89	808
2,500 to 8,000 population.....	3,305	32.57	1,856	1,731			42	83	316	20	172	6	21	58	856
Less than 2,500 population.....	2,922	16.56	1,959	1,846			51	62	149	12	207	1	16	79	499
WEST SOUTH CENTRAL															
ARKANSAS.....	3,527	6.40	2,374	1,671			37	666	70	168	23	79	90	123	600
30,000 population and over.....	1,427	12.37	1,008	717			9	282	23	62	12	78	49	58	160
8,000 to 30,000 population.....	1,033	8.48	658	381			12	255	30	69	7	1	35	36	205
2,500 to 8,000 population.....	1,669	5.09	407	304			8	95	30	30	3	1	4	16	180
Less than 2,500 population.....	398	2.18	301	259			8	34	17	7	1	2	2	13	55

LOUISIANA.....	31,978	32,58	19,693	17,903	1,738	2,486	222	1,688	201	757	1,041	5,960
30,000 population and over.....	25,223	43,72	16,579	15,001	1,456	2,194	158	1,688	186	710	937	2,899
8,000 to 30,000 population.....	2,418	28,65	1,365	1,258	1,001	2,000	29	---	1	16	41	1,811
2,500 to 8,000 population.....	3,238	14,19	1,027	620	107	123	19	---	1	4	46	985
Less than 2,500 population.....	1,119	8,68	1,692	624	68	83	16	---	1	28	17	282
OKLAHOMA.....	23,174	19,68	12,252	11,396	856	727	318	---	3	1,492	536	7,846
30,000 population and over.....	9,966	26,22	6,054	5,630	424	622	128	---	---	792	359	2,976
8,000 to 30,000 population.....	5,611	19,92	2,718	2,611	207	80	100	---	3	268	98	2,942
2,500 to 8,000 population.....	3,825	19,55	1,573	1,471	102	21	56	---	---	276	84	1,845
Less than 2,500 population.....	3,739	11,72	1,907	1,784	123	4	34	---	---	201	30	1,563
TEXAS.....	64,333	22,06	40,424	39,987	392	1,191	624	2,418	240	1,493	2,076	15,697
30,000 population and over.....	45,113	29,25	29,247	28,994	253	1,112	488	2,375	228	1,498	1,900	8,733
8,000 to 30,000 population.....	7,833	18,09	4,481	4,405	66	13	84	---	8	93	208	2,928
2,500 to 8,000 population.....	7,279	14,09	4,331	4,259	51	45	41	---	6	87	222	2,547
Less than 2,500 population.....	4,108	9,68	2,365	2,329	22	21	11	43	6	45	128	1,489
MOUNTAIN.....	5,569	22,06	2,866	2,735	109	1,214	57	9	5	99	96	1,223
MONTANA.....	708	17,91	1,568	1,526	37	100	13	5	1	19	2	---
30,000 population and over.....	2,317	27,04	1,093	1,055	34	647	26	---	---	29	66	452
8,000 to 30,000 population.....	1,341	23,38	1,576	1,541	24	327	10	1	---	31	15	377
2,500 to 8,000 population.....	1,203	17,22	629	613	14	140	8	---	2	20	10	394
Less than 2,500 population.....	4,124	20,00	2,174	2,127	47	465	30	---	5	48	72	1,330
8,000 to 30,000 population.....	1,963	23,41	1,109	1,085	24	253	22	---	3	16	35	524
2,500 to 8,000 population.....	1,029	21,72	1,468	1,456	12	147	4	---	---	24	16	370
Less than 2,500 population.....	1,132	15,10	597	586	11	65	4	---	2	8	20	436
WYOMING.....	3,122	26,31	1,524	1,413	111	546	64	---	1	36	95	856
30,000 population and over.....	1,807	20,41	1,858	1,788	70	508	47	---	---	24	59	313
8,000 to 30,000 population.....	1,260	24,69	1,64	1,551	13	17	10	---	---	5	6	63
2,500 to 8,000 population.....	1,055	22,59	502	474	28	23	7	---	1	7	35	480
Less than 2,500 population.....	22,904	35,47	11,376	10,768	608	2,672	130	63	54	492	955	7,162
COLORADO.....	16,484	43,81	8,556	8,059	497	1,803	95	63	42	415	800	4,710
30,000 population and over.....	1,835	31,75	8,800	8,758	49	382	14	---	---	40	59	450
8,000 to 30,000 population.....	2,281	24,85	878	849	29	310	8	---	10	23	36	1,016
2,500 to 8,000 population.....	2,304	19,24	1,142	1,102	40	177	13	---	2	14	70	886
Less than 2,500 population.....	2,369	17,15	1,156	948	208	396	49	69	---	35	73	591
NEW MEXICO.....	1,457	24,45	1,728	1,688	140	272	35	23	---	21	24	354
30,000 population and over.....	599	13,17	278	240	38	112	8	23	---	10	41	127
2,500 to 8,000 population.....	313	9,48	150	120	30	12	6	---	---	4	8	110

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	REVENUE RECEIPTS													
	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
			Total	General property	Special		Poll							
					Inheritance	Income									All other
MOUNTAIN—Continued														
ARIZONA.....	\$5,599	\$31.38	\$2,667	\$2,455			\$8	\$204	\$1,068	\$70		\$88	\$122	\$1,584
30,000 population and over.....	3,593	42.22	1,551	1,480				71	875	45		69	78	975
8,000 to 30,000 population.....	3,310	17.37	1,199	1,176			2	21	1	3		2	16	90
2,500 to 8,000 population.....	1,234	24.02	698	602			5	91	87	20		14	25	380
Less than 2,500 population.....	1,462	19.19	219	197			1	21	105	2		3	4	129
UTAH.....	6,778	18.38	3,754	3,479				275	621	108	\$6	74	323	1,888
30,000 population and over.....	4,057	22.02	2,559	2,402				157	467	67		51	160	753
8,000 to 30,000 population.....	4,532	20.78	254	240				14	33	12		5	31	197
2,500 to 8,000 population.....	1,242	20.37	465	407				58	90	21	5	11	71	577
Less than 2,500 population.....	1,047	9.67	476	430				46	31	8	1	7	61	361
NEVADA.....	1,225	22.42	928	710			23	195	46	16		18	41	170
30,000 population.....	489	24.95	444	324			11	109	4	9		9	17	46
8,000 to 30,000 population.....	357	22.40	271	212			11	48	20	4		9	7	124
2,500 to 8,000 population.....	379	19.85	213	174			1	38	22	3			17	
Less than 2,500 population.....														
PACIFIC														
WASHINGTON.....	47,998	46.84	17,989	17,600				389	6,956	411	167	753	899	20,334
30,000 population and over.....	38,285	58.17	14,469	14,220				249	4,689	256	40	596	747	17,010
8,000 to 30,000 population.....	5,330	34.09	1,850	1,776				74	1,575	89	57	70	72	1,603
2,500 to 8,000 population.....	2,104	24.91	766	733				33	418	30	29	47	34	779
Less than 2,500 population.....	2,279	18.13	904	871				33	274	36	41	40	36	942
OREGON.....	19,080	31.90	9,732	9,399				333	3,533	197		757	315	4,492
30,000 population and over.....	11,943	38.95	6,277	6,042				235	2,432	123		597	195	2,298
8,000 to 30,000 population.....	3,401	32.07	1,427	1,386				41	657	31		117	32	1,137
2,500 to 8,000 population.....	1,885	21.32	1,059	1,024				35	288	34		33	46	445
Less than 2,500 population.....	1,851	19.08	969	947				22	176	9	3	10	42	642

[illegible]

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													Interest	Outlays	
	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection of person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			Operation and maintenance of public-service enterprises
Grand total	\$9,562,615	\$76.90	1,86,049,108											\$307,944	\$943,868	\$2,361,695
State governments	2,505,835	20.24	1,501,393	\$123,333	\$86,875	\$37,292	\$235,690	\$274,920	\$602,065	\$2,405	\$8,054	\$72,965	\$57,794	6,330	112,258	885,854
Counties	1,411,826	12.88	981,192	251,150	44,231	32,778	236,350	182,120	178,406	3,772	7,618		44,767	489	118,875	311,270
Cities, towns, villages, and boroughs	3,894,647	45.32	1,2,070,192											282,891	424,139	817,425
School districts	1,536,472	(3)	1,249,550	955										21	108,593	178,308
Townships	252,542	(3)	186,735											2,065	16,688	47,084
Other civil divisions	261,263	(3)	160,046											16,148	63,345	121,754
GEOGRAPHIC DIVISIONS																
NEW ENGLAND																
State governments	730,123	88.56	485,509	41,899	67,297	32,728	67,657	76,474	155,060	6,199	10,730	5,517	21,948	24,604	39,599	180,411
Counties	178,747	21.72	105,393	12,992	8,444	6,479	17,679	29,248	17,087	414	506	5,517	7,027	346	4,437	68,571
Cities, towns, villages, and boroughs	17,826	2.68	12,879	5,153	1,175	667	471	4,062	825	81	53		392		657	4,290
School districts	452,980	66.79	307,624	19,319	54,453	24,521	35,754	38,218	107,415	5,104	9,614		13,226	22,435	29,762	93,159
Townships	3,191	(3)	2,368	34		83			2,212				39		551	272
Other civil divisions	73,257	(3)	56,088	4,162	2,828	768	13,639	4,946	27,511	600	550		1,086	923	3,478	12,768
	4,122	(3)	1,157	239	399	210	114		10		7		178	900	714	1,351
MIDDLE ATLANTIC																
State governments	2,558,355	107.18	1,793,608	175,037	232,153	116,383	203,249	228,629	693,827	10,282	38,629	15,906	79,513	60,126	299,619	745,092
Counties	647,457	24.28	435,843	31,862	23,602	9,106	54,662	95,933	183,816	453	4,830	15,906	13,553	47	24,425	187,142
Cities, towns, villages, and boroughs	271,776	15.44	147,340	44,826	8,786	8,442	25,894	46,383	1,524	221	5,108		6,216	37	25,468	98,980
	1,423,863	66.58	878,005	88,440	189,320	94,729	84,678	75,539	250,407	9,205	27,835	57,852		56,819	169,951	319,088

School districts.....	261, 284	699	3, 340	766	257, 947	183	161	1, 528	23, 937	49, 444
Townships.....	63, 531	9, 090	8, 295	3, 340	3, 319	220	695	594	9, 075	22, 527
Other civil divisions.....	7, 805	---	150	---	7, 455	---	---	2, 629	6, 763	67, 871
EAST NORTH CENTRAL.....	77, 68	19, 395	15, 984	5, 062	60, 226	92, 324	977	8, 461	171, 149	470, 544
State governments.....	409, 273	255, 926	15, 984	5, 062	60, 226	92, 324	977	8, 461	301	139, 266
Counties.....	303, 477	208, 751	9, 618	11, 485	51, 051	6, 843	837	17, 201	73	20, 866
Cities, towns, and villages.....	670, 965	358, 920	9, 618	11, 485	51, 051	6, 843	837	17, 201	73	83, 982
School districts.....	494, 309	384, 187	217	660	108	377, 402	4, 192	1, 514	21	35, 456
Townships.....	62, 259	48, 118	---	---	---	---	94	---	---	65, 144
Other civil divisions.....	63, 768	20, 624	1	225	412	---	108	244	535	10, 353
WEST NORTH CENTRAL.....	71, 10	595, 919	3, 869	25, 042	22, 944	53, 210	329	4, 294	62, 810	254, 833
State governments.....	282, 832	140, 030	7, 572	3, 869	25, 042	53, 210	329	4, 294	37, 256	14, 739
Counties.....	196, 787	121, 821	3, 364	2, 316	42, 482	6, 241	66	7, 835	12, 922	62, 044
Cities, towns, villages, and boroughs.....	217, 452	112, 705	---	---	---	---	---	---	---	---
School districts.....	226, 230	199, 779	---	---	---	---	---	---	---	---
Townships and precincts.....	17, 025	16, 556	---	---	---	---	---	---	---	---
Other civil divisions.....	9, 842	5, 028	---	---	---	---	---	---	---	---
SOUTH ATLANTIC.....	48, 58	492, 040	13, 679	4, 954	17, 198	73, 469	194	7, 249	97, 141	163, 668
State governments.....	273, 096	159, 552	7, 254	4, 954	26, 924	73, 469	194	7, 249	120	20, 122
Counties.....	166, 728	123, 865	4, 480	2, 072	27, 329	50, 763	161	1, 997	132	25, 432
Cities, towns, and villages.....	253, 718	146, 346	---	---	---	---	---	---	---	---
School districts.....	73, 005	60, 971	5	17	60, 921	---	---	---	---	---
Other civil divisions.....	9, 016	1, 306	---	---	---	---	---	---	---	---
EAST SOUTH CENTRAL.....	36, 44	247, 276	8, 937	2, 972	10, 046	36, 347	96	3, 905	7, 776	41, 944
State governments.....	134, 082	86, 630	2, 972	2, 700	16, 831	36, 347	96	3, 905	844	34, 013
Counties.....	102, 396	78, 984	1, 683	1, 871	5, 292	31, 704	91	2, 098	45	12, 374
Cities, towns, and villages.....	95, 216	54, 500	---	---	---	---	---	---	---	---
School districts.....	29, 247	26, 223	---	---	---	---	---	---	---	---
Other civil divisions.....	3, 071	939	296	---	---	---	---	---	---	---
WEST SOUTH CENTRAL.....	54, 46	372, 732	11, 345	2, 345	22, 247	16, 483	86	4, 855	21, 287	76, 730
State governments.....	272, 044	135, 635	5, 694	2, 345	22, 247	16, 483	86	4, 855	118	10, 784
Counties and parishes.....	92, 098	63, 372	3, 317	944	22, 583	5, 105	85	1, 901	1	12, 867
Cities, towns, and villages.....	133, 745	61, 869	---	---	---	---	---	---	---	---
School districts.....	134, 399	104, 662	293	2, 123	104, 662	---	---	---	---	---
Townships.....	3, 674	2, 442	---	---	---	---	---	---	---	---
Other civil divisions.....	36, 444	4, 752	1, 237	27	2, 475	---	---	---	---	---
MOUNTAIN.....	81, 40	211, 494	3, 072	810	14, 194	6, 332	69	5, 658	8, 511	21, 079
State governments.....	103, 565	59, 169	4, 942	810	14, 194	6, 332	69	5, 658	---	2, 423
Counties.....	61, 277	53, 406	14, 119	524	10, 449	6, 065	208	2, 774	---	3, 683
Cities, towns, and villages.....	52, 491	25, 419	---	---	---	---	---	---	---	---
School districts.....	79, 180	69, 643	---	---	---	---	---	---	---	---
Other civil divisions.....	8, 022	3, 857	35	---	931	69, 641	2	---	8, 299	11, 594
										4, 759
										1, 025

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
STATE AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Total	General government	Protection of person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public enterprises	Interest	Outlays
GEOGRAPHIC DIVISIONS—Con.																
PACIFIC																
State governments.....	\$909,528	\$107.50	\$573,004	\$7,403	\$10,281	\$1,967	\$16,535	\$16,510	\$88,816	\$236	\$844	\$6,586	\$3,037	\$49,021	\$73,797	\$213,706
Counties.....	202,827	24.00	122,215	28,450	9,441	4,457	26,804	34,864	58,517	1,922	966	—	4,353	1,842	9,231	69,539
Cities and towns.....	198,607	25.45	170,774	—	—	—	—	—	—	—	—	—	—	94	4,606	23,133
School districts.....	284,216	47.89	124,804	—	—	—	—	—	—	—	—	—	—	43,403	32,193	93,816
Other civil divisions.....	171,738	(¹)	140,433	—	—	—	—	—	140,433	—	—	—	—	—	12,821	18,484
Total.....	42,140	(²)	14,778	2	1,203	692	3,504	—	105	160	8,312	582	—	3,682	14,946	8,734
NEW ENGLAND																
MAINE.....																
State government.....	63,729	79.66	41,073	3,391	3,776	1,288	10,390	5,388	14,083	347	239	902	1,269	1,056	3,009	18,591
Counties.....	26,735	33.48	14,573	650	1,146	658	4,285	2,422	3,708	52	8	902	742	91	1,099	11,022
Cities and villages.....	2,066	2.58	1,555	885	1,216	1	1,171	250	2	—	—	—	30	—	1,125	386
Towns and plantations (townships).....	13,041	39.10	9,873	762	1,645	422	1,846	1,040	3,529	154	169	—	306	454	825	1,889
Other civil divisions.....	20,529	(³)	15,015	1,071	769	195	4,066	1,676	6,846	139	62	—	191	220	623	4,671
Total.....	1,308	(⁴)	57	23	—	12	22	—	—	—	—	—	—	291	337	4,623
NEW HAMPSHIRE.....																
State government.....	37,924	81.03	29,214	2,225	2,287	824	10,509	3,490	8,165	312	272	679	451	1,066	1,445	6,199
Counties.....	13,054	28.01	10,440	632	516	236	5,394	1,088	1,671	24	1	679	189	—	273	2,341
Cities.....	2,265	4.84	2,001	449	23	1	—	1,422	—	—	—	—	106	—	75	1,189
Towns (townships).....	10,280	44.12	7,340	503	1,252	422	1,549	473	2,693	147	183	—	119	621	644	1,675
Total.....	12,325	(⁵)	9,433	641	496	165	3,566	498	3,801	141	88	—	37	445	453	1,994

VERMONT	24,525	68.13	16,683	1,433	708	452	5,044	1,905	5,879	128	86	618	344	962	1,255	5,635
State government	10,269	28.50	6,249	648	297	307	2,185	909	1,028	15	5	616	239	434	3,577	3,577
Counties	4,112	31	2,937	53	413	105	777	267	914	30	57	---	96	7	35	35
Cities and villages	4,538	30.89	2,934	278	413	105	777	267	914	30	57	---	96	7	35	35
School districts	8,638	(^e)	6,876	454	66	40	2,076	714	3,413	81	24	---	8	9	6	6
Towns (townships)	8,623	(^e)	6,876	454	66	40	2,076	714	3,413	81	24	---	8	9	6	6
Other civil divisions	53	(^e)	27	---	21	---	6	---	---	---	---	---	---	---	1,229	9
MASSACHUSETTS	413,153	96.31	272,263	23,268	42,028	22,096	26,441	49,123	81,608	4,133	7,517	1,850	14,199	17,714	20,734	102,442
State government	14,068	3.41	45,474	4,388	4,028	2,090	1,676	17,226	5,640	116	257	1,850	3,207	229	1,181	29,174
Counties	11,468	2.83	3,686	3,581	852	665	300	1,490	5,773	63	53	---	3,129	---	3,663	3,663
Cities and towns	326,830	78.00	220,886	13,266	37,038	18,531	24,459	30,397	75,395	3,954	7,207	---	10,636	17,259	19,171	69,514
Other civil divisions	610	(^e)	217	---	74	---	6	---	---	---	---	---	137	226	76	91
RHODE ISLAND	51,906	74.58	31,415	3,206	5,465	2,303	3,868	3,271	10,720	187	630	438	1,327	1,216	5,260	14,025
State government	13,180	18.90	7,954	1,520	591	503	1,200	1,935	1,100	38	83	438	536	13	845	4,377
Counties	38,418	35.07	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547	---	791	1,100	4,385	9,591
Other civil divisions	299	(^e)	119	---	---	---	---	---	---	---	---	---	---	---	20	57
CONNECTICUT	138,886	85.21	94,861	8,376	12,943	5,765	11,405	13,297	34,605	1,094	1,986	1,032	---	2,600	7,906	33,519
State government	41,401	25.40	22,703	3,094	1,830	1,875	2,939	5,648	3,940	169	152	1,032	2,024	13	605	18,080
Counties	1,728	1.06	1,567	205	83	---	---	---	252	16	---	---	126	---	144	17
Cities and boroughs	59,473	56.20	43,246	2,950	9,231	3,241	4,455	4,706	15,264	670	1,451	---	1,278	2,170	4,348	9,711
School districts	2,652	(^e)	1,844	34	83	---	---	---	1,688	---	---	---	39	---	542	266
Towns (townships)	31,780	(^e)	24,764	1,996	1,495	368	3,931	2,068	13,451	239	376	---	850	145	1,997	4,874
Other civil divisions	1,852	(^e)	737	97	304	198	80	---	10	---	7	---	41	272	2,272	571
MIDDLE ATLANTIC	1,638,406	127.96	1,027,083	96,167	138,819	77,268	102,799	133,896	381,350	5,752	25,601	8,610	56,821	33,721	145,743	432,859
NEW YORK	362,210	28.27	243,717	16,510	11,787	3,532	23,172	55,009	113,955	200	4,008	8,610	6,934	47	17,752	100,694
State government	119,906	20.96	56,009	14,569	3,659	4,762	7,698	20,750	50,876	---	2,298	---	1,397	---	8,653	55,244
Counties	976,090	88.02	625,824	58,476	118,303	66,312	50,243	55,284	204,684	5,477	18,718	---	46,327	32,571	108,815	210,750
Cities and villages	86,834	(^e)	61,702	6,612	4,920	2,662	21,686	2,853	61,702	75	577	---	163	---	6,108	19,024
School districts	56,001	(^e)	30,681	---	---	---	---	---	---	---	---	---	---	---	3,435	12,885
Towns (townships)	38,395	(^e)	150	---	150	---	---	---	---	---	---	---	---	---	34,262	34,262
Other civil divisions	---	(^e)	---	---	---	---	---	---	---	---	---	---	---	---	2,890	---
NEW JERSEY	537,024	120.97	308,575	31,336	45,942	19,313	34,366	41,653	115,517	2,414	6,069	2,610	9,355	16,597	54,870	156,982
State government	110,556	28.93	70,844	5,449	5,053	1,825	10,618	17,967	24,349	129	505	2,610	2,349	---	8,243	8,920
Counties	71,451	17.29	46,582	11,494	2,651	3,373	8,597	13,733	24,638	121	2,073	---	2,902	---	4,149	4,267
Cities, towns, boroughs, and villages	298,098	67.94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373	---	3,303	14,712	30,814	47,940
School districts	19,785	(^e)	46,622	2,478	3,375	678	3,424	466	46,622	145	118	---	201	580	5,243	5,243
Townships	37,253	(^e)	10,885	---	---	---	---	---	---	---	---	---	---	---	2,957	2,957
Other civil divisions	---	(^e)	---	---	---	---	---	---	---	---	---	---	---	---	1,305	---
PENNSYLVANIA	681,925	70.13	457,950	47,534	47,892	19,802	66,084	53,080	106,969	2,116	6,859	4,086	13,337	9,808	59,006	155,161
State government	165,691	17.05	121,272	10,023	8,762	3,749	20,872	22,957	45,512	124	317	4,086	4,270	---	2,810	41,669
Counties	80,418	10.37	45,749	18,763	2,476	3,077	9,539	11,900	45,512	100	737	---	1,917	37	8,971	25,661
Cities, boroughs, and towns	219,705	31.65	177,549	18,049	36,154	14,980	22,708	10,768	1,815	1,709	5,744	---	5,622	9,536	32,222	60,398
School districts	187,046	(^e)	152,960	699	---	766	---	---	149,623	183	161	---	5,622	9,536	12,586	21,500
Townships	19,845	(^e)	12,965	---	---	---	12,965	---	---	---	---	---	---	---	1,491	5,375
Other civil divisions	9,220	(^e)	7,455	---	---	---	---	7,455	---	---	---	---	---	221	1,926	5,318

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous enterprises	
EAST NORTH CENTRAL																
OHIO.....	\$493,394	\$73.24	\$304,959	\$31,168	\$30,598	\$16,118	\$50,483	\$30,023	\$124,747	\$3,597	\$3,157	\$2,551	\$12,538	\$19,999	\$50,205	\$118,240
State government.....	76,977	11.47	50,004	4,413	3,161	516	11,940	10,093	14,518	201	41	2,551	2,780	75	8,527	26,371
Counties.....	87,683	13.02	59,945	17,666	3,233	4,687	12,651	9,558	825	509	80	80	4,736	73	8,103	25,562
Cities and villages.....	171,522	33.78	79,685	7,895	23,873	10,361	19,238	9,233	3,081	359	2,314	—	3,331	19,388	26,933	45,516
School districts.....	140,582	(3)	111,095	1,150	—	545	—	108	106,323	2,577	69	—	1,323	—	12,502	16,985
Townships.....	11,685	(3)	9,204	1,243	76	9	5,644	1,031	—	3	54	—	144	463	1,851	1,881
Other civil divisions.....	4,945	(3)	1,017	1	225	—	—	—	—	108	439	—	244	—	1,973	1,935
INDIANA.....	298,083	63.92	143,867	12,663	14,276	4,071	22,770	15,135	65,936	1,925	2,165	1,529	3,397	7,341	10,320	47,505
State government.....	50,155	15.39	29,607	1,739	1,463	456	6,353	5,090	10,960	76	226	1,529	1,059	—	141	20,407
Counties.....	30,771	9.41	22,944	6,609	1,572	709	8,059	4,387	552	36	46	—	974	—	2,165	5,662
Cities and towns.....	47,513	22.25	26,539	2,620	10,901	2,791	5,579	736	10	1,065	1,867	—	999	7,320	2,767	10,787
School districts.....	65,012	(3)	55,359	67	—	115	—	—	54,200	722	25	—	191	21	3,074	6,537
Townships.....	15,582	(3)	9,297	1,628	290	—	2,149	4,926	154	6	—	—	153	—	2,173	4,112
ILLINOIS.....	592,355	76.46	360,199	7,413	5,370	1,042	5,315	24,068	12,743	193	231	3,722	2,013	15,707	60,216	156,233
State government.....	107,805	13.92	62,140	7,193	5,370	1,042	5,315	24,068	12,743	193	231	3,722	2,013	27	8,375	37,375
Counties.....	54,196	7.00	37,198	12,995	2,026	1,197	5,322	12,009	259	6	—	—	3,384	—	3,293	13,714
Cities, towns, and villages.....	180,332	28.31	93,755	—	—	—	—	—	135,603	—	—	—	—	14,357	22,444	49,776
School districts.....	178,252	(3)	135,603	—	—	—	—	—	—	—	—	—	—	—	13,707	28,942
Townships.....	13,026	(3)	11,931	—	—	—	—	—	—	—	—	—	—	—	424	671
Other civil divisions.....	58,742	(3)	19,572	—	—	—	412	—	—	—	13,874	987	—	1,323	12,092	25,755

MICHIGAN	290,937	3,288	3,456	1,087	9,526	11,739	38,419	67	140	2,176	1,269	23,705	41,217	75,137
State government	71,700	9,705	1,328	3,040	17,085	12,348	58,580	386	192	---	7,030	189	4,483	25,746
Counties	52,204	---	---	---	---	---	---	---	---	---	---	---	3,765	12,333
Cities and villages	95,499	---	---	---	---	---	---	---	---	---	---	---	26,822	25,588
School districts	63,073	---	---	---	---	---	62,180	833	---	---	---	42	5,838	10,846
Townships	8,401	---	---	---	---	---	---	---	---	---	---	---	309	624
WISCONSIN	177,573	13,279	15,014	9,020	37,825	24,713	65,787	1,435	3,417	2,427	4,056	9,302	9,191	73,429
State government	43,415	2,742	2,534	1,361	7,902	9,220	15,684	151	179	2,302	1,577	88	88	30,367
Counties	42,370	4,944	1,459	1,832	15,204	12,749	4,827	388	---	---	---	---	3,547	16,516
Cities and villages	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,253	2,865	---	1,576	9,272	5,016	22,596
School districts	19,036	---	---	---	---	---	19,036	---	---	---	---	---	5,335	1,834
Towns (townships)	9,285	1,576	161	214	6,832	401	15	31	5	---	53	30	150	3,095
Other civil divisions	35	---	---	---	---	---	---	---	---	35	---	---	25	21
WEST NORTH CENTRAL	139,577	3,311	2,477	1,252	5,507	5,059	17,648	62	62	3,062	2,146	7,882	16,211	59,324
MINNESOTA	40,586	6,147	724	1,452	5,461	3,459	27,279	55	222	3,062	1,710	---	4,050	30,357
State government	19,509	---	---	---	---	---	---	---	---	---	---	---	3,970	11,369
Counties	39,425	---	---	---	---	---	33,859	---	---	---	---	---	6,918	13,977
Cities, boroughs, and villages	33,859	---	---	---	---	---	---	---	---	---	---	---	1,127	3,122
School districts	6,198	---	---	---	---	---	---	---	---	---	---	---	146	499
Townships	120,281	14,992	5,435	1,890	24,245	11,326	54,801	819	1,135	2,027	3,611	5,739	11,428	62,688
Iowa	23,580	2,119	1,131	680	3,384	5,445	8,090	118	181	1,890	542	---	678	25,208
State government	38,612	10,917	287	---	17,397	5,835	1,912	---	---	---	2,264	---	5,346	31,411
Counties	12,992	1,956	4,017	1,210	3,464	46	701	---	954	---	644	5,739	2,459	5,550
Cities and towns	44,799	---	---	---	---	---	44,799	---	---	---	---	---	2,535	4,480
School districts	161	---	---	---	---	---	---	---	---	---	161	---	---	---
Townships	137	---	---	---	---	---	---	---	137	---	---	---	410	39
Other civil divisions	127,024	3,738	1,595	730	5,651	5,225	9,592	37	81	1,573	365	6,586	14,291	65,378
Missouri	28,587	6,125	382	228	4,437	3,889	233	---	44	---	502	---	4,136	31,888
State government	15,840	---	---	---	---	---	---	---	---	---	---	---	1,409	7,425
Counties	36,956	---	---	---	---	---	42,230	---	---	---	---	---	5,486	20,830
Cities and towns	49,540	---	---	---	---	---	---	---	---	---	---	---	2,169	5,141
School districts	3,411	---	---	---	---	---	---	---	---	---	---	1	1,091	5,94
Other civil divisions	31,417	629	453	322	1,240	1,310	3,418	10	12	768	239	2,554	3,976	6,819
NORTH DAKOTA	8,401	2,403	262	90	795	1,827	302	---	11	---	775	1,909	2,143	3,849
State government	6,465	---	---	---	---	---	---	---	---	---	---	---	266	2,010
Counties	2,249	---	---	---	---	---	11,942	---	---	---	---	645	664	397
Cities, towns, and villages	11,942	---	---	---	---	---	---	---	---	---	---	---	864	419
School districts	2,186	---	---	---	---	---	---	---	---	---	---	---	23	118
Townships	2,174	---	---	---	---	---	---	---	162	---	12	---	26	26
Other civil divisions	216	---	---	---	---	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													Interest	Outlays
	Operation and maintenance of general departments														
	Total	Per capita	Total	General government	Protection of person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			Operation and maintenance of public service enterprises
WEST NORTH CENTRAL—Continued															
SOUTH DAKOTA															
State government	\$50,287	\$71.94	\$32,846	\$890	\$351	\$303	\$1,688	\$1,020	\$3,449	\$16	\$25	\$630	\$192	\$2,145	\$4,559
Counties	18,412	26.34	8,564	2,610	347	259	1,825	1,238	430		1		1,060	595	2,672
Cities and towns	10,435	14.93	7,770												374
School districts	6,050	21.65	2,855											1,550	642
Townships	13,481	(²)	11,903						11,903						1,772
Other civil divisions	1,359	(²)	1,495									142			806
		(²)	259		117										16
		(²)													49
NEBRASKA															
State government	89,806	64.80	60,359	798	556	201	3,739	2,081	5,324	21	19	702	358	5,508	4,754
Counties	25,443	18.36	13,799	5,014	620	76	6,092	1,566	223				676		336
Cities and villages	17,695	12.77	14,267												2,172
School districts	16,713	21.92	8,178											3,633	2,730
Townships	24,630	(²)	21,682						21,682						1,680
Other civil divisions	1,533	(²)	1,489												19
	3,792	(²)	944			198						746		1	24
		(²)												1,874	532
KANSAS															
State government	120,550	68.47	84,415	1,173	1,009	381	3,833	2,804	5,689	65	45	1,062	452	6,842	7,591
Counties	33,655	17.79	16,513	5,713	742	211	6,475	2,485	2,862	11	11		848	208	1,050
Cities	25,025	13.23	19,358												1,221
School districts	25,935	25.12	10,050											6,622	3,388
Townships	39,432	(²)	33,364						33,364						1,722
Other civil divisions	5,211	(²)	5,027											12	155
		(²)	103									73	30		34
		(²)													165

SOUTH ATLANTIC									
DELAWARE									
State government	24,912	103,80	13,067	427	411	200	752	4,497	13
Counities	13,914	57,98	7,306	553	218	31	744	484	8
Cities and towns	3,132	13,05	2,120	553	218	31	744	484	8
School districts	7,797	30,48	3,641	553	218	31	744	484	8
MARYLAND									
State government	116,870	70,83	71,565	2,567	1,417	1,212	3,680	6,044	36
Counities	33,684	20,50	21,651	1,348	789	229	8,817	8,849	8
Cities, towns, and villages	19,962	23,96	14,855	1,348	789	229	8,817	8,849	8
Other civil divisions	61,087	57,54	34,875	1,348	789	229	8,817	8,849	8
DISTRICT OF COLUMBIA									
City	48,134	97,83	33,473	1,894	6,644	2,720	5,036	9,529	430
State government	48,134	97,83	33,473	1,894	6,644	2,720	5,036	9,529	430
Counities	106,723	43,86	74,563	2,824	1,377	1,272	6,891	11,945	39
Cities and towns	25,519	14,86	21,209	2,350	506	213	5,486	11,930	41
Other civil divisions	38,469	41,92	22,240	2,350	506	213	5,486	11,930	41
WEST VIRGINIA									
State government	85,113	48,47	53,922	6,978	3,860	1,366	8,691	28,920	41
Counities	31,623	18,01	14,307	1,488	1,026	542	4,049	4,864	14
Cities and towns	17,433	9,93	10,597	4,695	816	295	3,365	1,283	6
School districts	8,192	12,51	4,962	795	2,018	529	1,277	151	21
NORTH CAROLINA									
State government	129,502	40,07	83,812	7,030	5,381	2,329	11,531	49,043	164
Counities	47,008	14,54	31,983	1,251	934	614	3,697	21,176	39
Cities and towns	46,439	14,37	34,306	3,867	1,070	606	5,342	20,255	26
School districts	25,083	23,08	9,660	1,912	3,377	1,090	2,275	7,612	99
Other civil divisions	10,368	(6)	7,612	1,912	3,377	1,090	2,275	7,612	99
SOUTH CAROLINA									
State government	68,830	39,47	33,693	1,239	662	373	829	6,033	14
Counities	38,297	21,97	12,618	2,375	594	237	1,537	25	65
Cities and towns	9,561	5,48	5,722	1,912	3,377	1,090	2,275	7,612	99
School districts	8,377	16,29	4,380	1	1	14	10,913	10,913	24
Other civil divisions	12,460	(6)	10,962	1	1	11	10,913	10,913	24
GEORGIA									
State government	97,832	33,62	65,902	1,736	705	411	3,061	10,637	39
Counities	40,962	14,08	21,215	5,539	424	354	5,252	1,621	7
Cities, towns, and villages	16,829	5,78	13,355	5,539	424	354	5,252	1,621	7
School districts	24,441	20,56	16,925	4	4	3	14,395	14,395	4
Other civil divisions	15,609	(6)	14,406	4	4	3	14,395	14,395	4

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												Interest	Outlays		
	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	Operation and maintenance of public-service enterprises
SOUTH ATLANTIC—Continued																
FLORIDA																
State government.....	\$98,242	\$64.68	\$62,043	\$2,147	\$722	\$321	\$3,049	\$1,866	\$8,223		\$4	\$1,780	\$1,179	\$5,046	\$21,361	\$9,792
Counties.....	25,725	16.94	19,391	7,615	63	107	3,137	856	9,702		2		239		5,603	6,330
Cities, towns, and villages.....	27,948	18.33	21,701												9,034	1,869
Special school districts.....	32,138	34.95	16,190												2,280	399
Other civil divisions.....	6,634	(c)	3,945						3,945						4,425	655
	5,897	(c)	816	93		64	102	66				491		1		
EAST SOUTH CENTRAL																
KENTUCKY																
State government.....	95,110	36.09	65,500	3,577	808	600	6,141	2,554	9,295	\$22	26	1,017	344	1,989	5,359	22,262
Counties.....	38,037	14.45	24,384	3,138	480	522	3,421	1,421	15	24			380	77	809	12,817
Cities, towns, and villages.....	11,698	4.44	9,401												1,504	783
School districts.....	28,452	28.61	16,980												2,575	7,035
Other civil divisions.....	16,820	(c)	14,738						14,738						1,627	
	63	(c)	47									47			16	
TENNESSEE																
State government.....	106,684	40.33	69,884	2,334	1,030	657	5,846	2,401	8,684	24	55	838	1,493	2,353	16,133	18,314
Counties.....	36,795	13.91	23,362	3,807	458	575	4,413	1,797	14,654	42	4		483	72	5,885	7,476
Cities, towns, and villages.....	33,643	12.72	26,083										333		3,931	3,584
Special school districts.....	33,728	32.57	18,814												6,026	6,662
Other civil divisions.....	1,404	(c)	1,277						1,277						89	39
	1,104	(c)	346									346			253	503

ALABAMA.....	90, 146	33, 67	60, 598	1, 970	849	823	1, 918	3, 350	10, 712	26	2	1, 230	1, 703	1, 979	10, 741	16, 828
State government.....	36, 520	13, 70	22, 586	1, 970	849	823	1, 918	3, 350	10, 712	26	2	1, 230	1, 703	1, 979	4, 402	8, 837
Counties.....	32, 944	12, 31	26, 930	4, 456	535	409	3, 861	1, 202	16, 077	25	1		384		2, 287	3, 727
Cities and towns.....	20, 682	22, 21	11, 082											1, 284	4, 052	4, 264
MISSISSIPPI.....	72, 072	35, 47	51, 294	1, 056	285	620	2, 928	1, 741	7, 656	21	4	820	1, 169	1, 455	9, 711	9, 612
State government.....	22, 680	11, 27	16, 298	1, 056	285	620	2, 928	1, 741	7, 656	21	4	820	1, 169	1, 455	4, 883	4, 883
Counties.....	24, 121	11, 87	16, 570	3, 432	210	365	9, 692	8, 872	7, 958				1, 021		4, 652	2, 890
Cities, towns, and villages.....	12, 344	23, 59	7, 674												2, 413	802
School districts.....	11, 023	(3)	10, 208						10, 208						336	479
Other civil divisions.....	1, 904	(3)	544	296								248			811	549
WEST SOUTH CENTRAL.....																
ARKANSAS.....	68, 356	38, 65	35, 006	1, 691	518	407	1, 771	1, 061	4, 604	9		815	619	583	11, 129	21, 638
State government.....	39, 073	20, 95	11, 495	1, 691	518	407	1, 771	1, 061	4, 604	9		815	619	583	7, 764	19, 751
Counties.....	11, 751	6, 30	10, 866	3, 380	192	176	3, 058	1, 664	3, 088	1			307	375	247	678
Cities and towns.....	3, 273	5, 94	2, 357												294	294
School districts.....	11, 559	(3)	9, 679						9, 679			186		145	1, 123	757
Other civil divisions.....	2, 700	(3)	606	186		27	176								1, 788	188
LOUISIANA.....	162, 767	76, 34	64, 997	1, 722	1, 434	663	6, 091	4, 512	9, 006	27	48	1, 145	2, 025	8, 216	16, 277	73, 277
State government.....	83, 687	39, 38	26, 673	1, 722	1, 434	663	6, 091	4, 512	9, 006	27	48	1, 145	2, 025	8, 216	2, 692	54, 267
Parishes.....	6, 384	3, 84	5, 822	3, 192	70	153	1, 342	628	28	5	8		396	55	2, 905	2, 267
Cities, towns, and villages.....	36, 433	37, 12	18, 054											3, 869	5, 088	9, 422
School districts.....	15, 215	(3)	11, 776						11, 776					4, 435	2, 014	2, 014
Other civil divisions.....	21, 048	(3)	2, 672	1, 070			1, 421					181		4, 292	6, 777	7, 307
OKLAHOMA.....	131, 636	54, 10	83, 456	8, 959	6, 267	1, 661	12, 936	6, 811	42, 563	327	950	679	2, 303	4, 125	12, 467	31, 588
State government.....	43, 201	17, 92	26, 049	1, 636	1, 136	575	3, 713	5, 156	11, 576	15	33	679	1, 530	1, 530	16, 907	16, 907
Counties.....	23, 432	9, 63	16, 666	5, 347	1, 545	164	5, 546	1, 427	1, 896	4	403		324	4, 125	2, 263	4, 125
Cities and towns.....	9, 208	20, 26	9, 208	1, 683	3, 586	922	1, 554	2, 228	29, 091	308	514		413	4, 125	3, 308	5, 483
School districts.....	37, 414	(3)	29, 091												3, 893	4, 430
Townships.....	3, 674	(3)	2, 442	263			2, 123						26		3, 893	4, 430
TEXAS.....	311, 105	52, 35	189, 273	6, 296	2, 606	700	10, 672	5, 754	39, 181	35	19	2, 216	3, 639	8, 363	36, 857	76, 612
State government.....	106, 623	18, 09	71, 418	6, 296	2, 606	700	10, 672	5, 754	39, 181	35	19	2, 216	3, 639	8, 363	35, 182	35, 182
Counties.....	51, 391	8, 65	30, 018	11, 640	1, 510	451	12, 637	2, 718	54, 116	75	30		864	7, 504	10, 082	11, 290
Cities, towns, and villages.....	70, 214	24, 07	32, 250												13, 896	16, 544
School districts.....	70, 211	(3)	54, 116												6, 308	9, 697
Other civil divisions.....	12, 696	(3)	1, 471	21			879					287	284	858	6, 468	3, 899
MOUNTAIN.....																
MONTANA.....	42, 726	79, 47	23, 931	3, 760	1, 827	503	4, 448	2, 411	14, 324	168	122	1, 169	1, 199	1, 136	2, 972	8, 687
State government.....	14, 516	27, 00	7, 446	3, 760	1, 827	503	4, 448	2, 411	14, 324	168	122	1, 169	1, 199	1, 136	6, 685	6, 685
Counties.....	10, 905	20, 28	8, 865	2, 662	555	93	2, 017	1, 551	1, 078	32	1	829	877	6	1, 745	889
Cities and towns.....	4, 998	19, 80	2, 613	506	802	216	704	4		131	121		129	1, 130	704	461
School districts.....	11, 635	(3)	10, 626						10, 626			340			503	508
Other civil divisions.....	1, 672	(3)	381	15			9						17		145	146

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
Operation and maintenance of general departments																
STATE AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	Operation and maintenance of public service enterprises
MOUNTAIN—Continued																
IDAHO.																
State government	\$37,018	\$83.00	\$25,452	\$581	\$600	\$69	\$1,107	\$519	\$1,839	\$6	\$17	\$734	\$157	\$855	\$3,011	\$7,700
Counties	12,131	27.20	5,629	1,451	396	10	1,099	684	2,646		4		529		379	6,123
Cities, towns, and villages	7,756	17.39	6,819											855	446	491
School districts	3,696	17.92	2,100												505	236
Other civil divisions	10,255	(?)	8,971				919		8,971			995	19		677	607
	3,180	(?)	1,933												1,004	243
WYOMING.																
State government	24,039	104.97	16,226											490	1,272	6,051
Counties	10,878	47.71	5,627	491	234	75	1,312	586	2,049	15	34	626	205		114	5,137
Cities and towns	4,486	19.59	3,905	1,181	159	45	1,721	438	1,108	90	5		158	490	228	353
School districts	2,749	23.16	1,281												723	265
Other civil divisions	5,646	(?)	5,205						5,205			208			147	294
	280	(?)	208												60	12
COLORADO.																
State government	84,570	80.85	59,889											3,331	5,691	15,659
Counties	21,446	20.50	13,751	972	689	147	4,266	2,265	4,119	4	14	1,005	270		340	7,355
Cities and towns	15,151	20.13	13,762	3,455	301	44	3,612	1,259	4,533		3		555	3,265	1,699	7,220
School districts	23,114	35.80	11,459												2,869	5,521
Other civil divisions	23,733	(?)	20,607						20,607			310			1,598	1,528
	1,126	(?)	310											66	715	35
NEW MEXICO.																
State government	23,711	55.14	16,084	2,168	800	312	2,319	696	8,781	29	63	777	139	493	1,548	5,586
Counties	11,704	27.22	6,705	591	218	138	1,838	611	2,594	9	27	545	134		574	4,425
Cities, towns, and villages	2,364	5.50	2,118	1,371	222	108	1,337	78							181	65
School districts	2,060	14.84	840	206	360	66	144	7		18	36		3	493	252	465
Other civil divisions	6,907	(?)	6,189						6,187	2	2	232			356	362
	686	(?)	232												185	269

UNITED STATES SUMMARY

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ARIZONA.....	43,932	98,501	30,005	677	398	92	1,406	561	3,704	24	13	866	225	825	3,841	9,261
	14,442	32,75	7,966	677	398	92	1,406	561	3,704	24	13	866	225	825	3,841	9,261
	12,155	27,25	10,712	1,853	350	148	1,301	762	6,178	3	4	113	113	820	90	6,386
	5,806	32,54	2,440	8,314	20	2	2	8,314	8,314			542	5		1,084	1,488
	9,942	(*)	564	20	2										820	808
Other civil divisions.....	1,588	(*)													799	220
UTAH.....	36,437	70,89	25,409	770	393	47	2,116	649	4,841	23	23	622	118	1,143	2,868	7,599
	13,800	26,85	9,579	770	393	47	2,116	649	4,841	23	23	622	118	1,143	2,868	7,599
	4,569	8,89	3,733	1,398	144	57	879	782		25		448			400	3,731
	8,733	23,68	3,854	8,190											300	3,536
	9,229	(*)	8,190												886	2,850
Other civil divisions.....	106	(*)	53									53			560	479
NEVADA.....	12,051	130,99	8,498	1,212	635	106	1,117	803	3,745	66	34	606	174	238	458	2,857
	4,588	49,87	2,466	298	85	48	431	285	863	6	3	431	46		48	2,857
	3,891	42,29	3,492	748	240	19	483	511	1,341	58			92	101	51	2,071
	1,346	24,64	823	196	310	39	202	7		2	31		36	103	130	168
	1,842	(*)	1,541												102	318
Other civil divisions.....	1,394	(*)	176									175		34	98	203
PACIFIC																
WASHINGTON.....	152,426	96,23	87,645	8,178	9,411	2,781	14,068	5,260	41,814	734	1,073	1,863	2,245	12,189	10,625	41,967
	38,975	24,65	22,923	983	1,297	231	4,420	1,632	12,815	17	2	933	593		540	15,512
	21,918	13,84	17,987	5,073	1,331	130	3,732	3,438	3,231	16	10		1,026	94	899	2,938
	52,616	51,35	16,932	2,120	6,678	2,416	3,291	190		701	910		626	10,723	5,914	19,047
	9,107	(*)	14,035	2	105	4	2,625		25,768		151	930		1,372	1,768	2,284
Other civil divisions.....		(*)													1,514	2,186
OREGON.....	85,121	87,66	50,622	1,281	1,330	323	4,183	1,812	3,766	49	94	1,538	131	3,204	9,880	21,415
	20,590	30,65	14,537	3,345	292	166	3,595	1,327	1,819	615	3		503		12,279	15,512
	16,852	17,36	11,665												3,925	3,925
	18,042	30,17	8,017												3,986	3,472
	17,817	(*)	15,484						15,484						1,151	1,182
Other civil divisions.....	2,830	(*)	919				264					655		636	1,719	556
CALIFORNIA.....	671,981	113,78	434,737	36,718	51,518	15,369	42,167	49,582	203,806	4,826	9,308	10,842	10,801	33,628	83,282	150,324
	134,272	22,73	84,755	5,139	7,654	1,413	7,932	13,066	42,205	170	748	4,115	2,313	1,841	6,928	16,748
	159,837	30,45	141,122	21,032	7,818	4,161	19,477	30,099	53,467	1,201	953		2,824		2,446	16,269
	223,538	46,44	99,855	10,547	34,948	9,107	14,143	6,417	8,953	3,260	7,598		4,882	30,113	22,283	71,297
	124,111	(*)	99,181						99,181						15,018	15,018
Other civil divisions.....	30,203	(*)	9,824		1,098	688	615			105	9	6,727	582	1,674	9,912	5,992

1 Not available by departments.
 2 Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)
 3 Not computed.
 4 Includes townships of Missouri, South Carolina, and Washington.
 5 Includes \$218,178 not distributable by departments.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
POPULATION GROUPS		Operation and maintenance of general departments											Interest	Outlays		
		Total	Per capita	Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation			Mis-cella-neous	
Grand total.....	\$3,594,647	845.32	1,82,070,192											\$982,891	\$494,139	\$817,425
30,000 population and over.....	2,877,764	58.81	1,678,137													
8,000 to 30,000 popula-tion.....	360,525	29.13	206,462													
2,500 to 8,000 popula-tion.....	211,272	24.17	109,510													
Less than 2,500 popu-lation.....	145,066	15.68	76,083													
GEOGRAPHIC DIVISIONS																
NEW ENGLAND																
30,000 population and over.....	452,980	66.79	307,624	\$19,319	\$54,453	\$24,521	\$35,754	\$38,218	\$107,415	\$5,104	\$9,614	\$13,226	22,435	29,762	93,159	
8,000 to 30,000 popula-tion.....	321,174	74.88	218,016	12,966	42,551	19,920	19,472	28,648	72,236	3,581	8,338	10,304	12,608	23,743	66,807	
2,500 to 8,000 popula-tion.....	81,788	52.66	56,041	3,856	8,551	3,236	8,747	6,415	21,364	1,018	941	1,913	6,994	4,292	14,461	
Less than 2,500 popula-tion.....	31,810	49.70	22,012	1,576	2,348	928	4,363	2,351	9,201	337	224	684	1,761	1,214	6,823	
Less than 2,500 popula-tion.....	18,208	60.56	11,555	921	1,003	437	3,172	804	4,614	168	111	325	1,072	513	5,068	
MIDDLE ATLANTIC																
30,000 population and over.....	1,423,863	66.58	878,005	88,440	189,320	94,729	84,678	75,539	250,407	9,205	27,835	57,852	56,819	199,951	319,088	
8,000 to 30,000 popula-tion.....	1,259,382	81.51	787,839	73,636	167,827	85,908	59,198	72,684	239,696	8,078	25,450	55,462	38,466	150,205	282,872	
2,500 to 8,000 popula-tion.....	91,313	31.19	51,538	7,706	12,087	5,201	10,780	2,452	10,256	725	1,417	914	9,659	10,684	19,432	
Less than 2,500 popula-tion.....	48,151	25.39	25,505	4,503	6,700	2,830	8,981	310	365	319	638	839	5,688	6,195	10,763	
Less than 2,500 popula-tion.....	25,017	22.51	13,123	2,595	2,706	890	5,719	93	90	83	310	637	3,006	2,867	6,021	
EAST NORTH CENTRAL																
30,000 population and over.....	670,966	34.85	358,920										73,801	83,982	154,263	
8,000 to 30,000 popula-tion.....	528,754	41.11	281,474										46,577	67,588	133,115	
2,500 to 8,000 popula-tion.....	68,556	25.54	38,878										10,818	7,399	11,261	
Less than 2,500 popula-tion.....	43,275	25.66	21,292										10,288	5,426	6,329	
Less than 2,500 popula-tion.....	30,581	15.08	17,336										6,118	3,569	3,568	

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
POPULATION GROUPS		Operation and maintenance of general departments										Interest	Outlays			
		Total	Per capita	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation			Miscellaneous	Operation and maintenance of public-service enterprises	
NEW ENGLAND—Continued																
VERMONT.....		\$4,938	\$30.89	\$2,937	\$278	\$413	\$105	\$777	\$267	\$914	\$30	\$57	\$96	\$831	\$391	\$779
8,000 to 30,000 population.....		2,747	44.02	1,708	150	235	56	315	194	644	21	26	67	340	218	481
2,500 to 8,000 population.....		1,060	21.80	845	70	120	37	254	68	243	5	22	26	74	78	63
Less than 2,500 population.....		1,131	23.16	384	58	58	12	208	5	27	4	9	3	417	95	235
MASSACHUSETTS.....		326,830	76.00	220,886	13,269	37,038	18,531	24,459	30,397	75,395	3,954	7,207	10,636	17,259	19,171	69,514
30,000 population and over.....		230,754	81.97	157,035	9,043	28,942	14,044	13,698	23,290	49,565	2,750	6,248	8,555	10,371	15,592	47,756
8,000 to 30,000 population.....		54,190	63.18	36,161	2,262	5,501	2,403	4,847	4,347	14,046	752	691	1,312	4,750	2,414	10,865
2,500 to 8,000 population.....		26,012	60.81	17,521	1,193	1,809	786	3,276	1,993	7,500	291	175	498	1,493	838	6,190
Less than 2,500 population.....		15,874	79.39	10,169	1,771	1,786	398	2,638	1,767	4,284	161	93	271	645	327	4,733
RHODE ISLAND.....		38,418	55.07	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547	791	1,100	4,385	9,591
30,000 population and over.....		30,394	66.29	17,211	1,055	4,054	1,584	1,601	928	6,796	122	489	582	991	3,754	8,438
8,000 to 30,000 population.....		5,524	33.99	4,039	322	637	170	627	279	1,817	15	47	125	104	479	902
2,500 to 8,000 population.....		1,827	30.72	1,496	128	122	37	291	109	743	10	11	45	3	92	236
Less than 2,500 population.....		1,673	39.43	596	52	61	9	149	20	264	2	-----	39	2	60	15
CONNECTICUT.....		59,473	56.20	43,246	2,950	9,231	3,241	4,455	4,706	15,264	670	1,451	1,278	2,170	4,346	9,711
30,000 population and over.....		50,345	62.90	36,725	2,483	8,095	2,903	3,077	3,848	13,418	603	1,361	937	1,847	3,749	9,024
8,000 to 30,000 population.....		8,452	40.97	6,033	419	994	298	1,550	854	1,845	64	80	329	1,261	543	615
2,500 to 8,000 population.....		8,422	11.67	209	21	89	28	141	4	1	3	6	6	62	39	22
Less than 2,500 population.....		254	16.42	189	27	53	12	87	-----	-----	-----	4	-----	-----	15	50

MIDDLE ATLANTIC

NEW YORK	976,060	88,02	625,824	58,476	118,303	66,312	50,243	55,284	204,684	5,477	18,718	48,327	82,571	106,915	210,750
30,000 population and over	901,270	96,20	584,266	53,670	109,823	62,116	39,636	53,691	194,413	5,001	17,896	47,720	25,101	100,426	191,477
8,000 to 30,000 population	44,300	52,76	26,539	2,587	4,666	2,129	4,307	1,570	9,816	296	501	281	3,418	3,735	10,608
2,500 to 8,000 population	19,505	37,83	9,759	1,392	2,691	1,225	3,494	22	365	126	232	208	2,505	1,994	5,277
Less than 2,500 population	10,985	30,13	5,260	827	1,223	1,352	2,506	1	90	54	89	118	1,547	1,790	3,388
NEW JERSEY	228,098	67,94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373	9,903	14,712	30,814	47,940
30,000 population and over	173,014	81,33	108,095	6,225	26,889	10,770	5,771	8,312	43,468	1,568	2,265	2,829	7,382	21,267	36,267
8,000 to 30,000 population	28,568	46,08	13,810	2,810	4,426	1,436	2,573	819	440	285	665	360	4,887	4,903	5,678
2,500 to 8,000 population	16,229	40,59	8,202	1,751	2,526	1,887	2,043	270	143	143	237	345	1,450	2,907	3,661
Less than 2,500 population	9,287	49,26	4,525	1,126	1,026	344	1,340	86	---	25	206	369	981	1,647	2,134
PENNSYLVANIA	219,705	31,65	117,549	18,049	36,154	14,980	12,701	10,768	1,815	1,709	5,744	6,622	9,536	32,222	60,398
30,000 population and over	185,098	46,80	95,478	13,741	31,115	12,922	23,408	10,681	1,815	1,511	5,289	4,913	5,980	26,512	55,128
8,000 to 30,000 population	17,445	12,06	11,189	2,309	3,099	1,510	3,900	63	---	144	251	273	1,354	1,946	2,845
2,500 to 8,000 population	12,417	12,65	7,544	1,360	1,483	714	3,444	18	---	50	189	266	1,724	1,324	1,926
Less than 2,500 population	4,745	8,50	3,338	639	457	194	1,873	6	---	4	15	150	475	1,430	1,499
EAST NORTH CENTRAL															
OHIO	171,522	33,75	79,685	7,895	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
30,000 population and over	133,788	39,22	63,185	4,978	19,828	8,824	12,680	8,438	3,081	273	2,008	3,038	12,236	20,085	38,262
8,000 to 30,000 population	17,943	24,18	7,858	1,100	2,205	436	2,668	626	---	51	200	184	2,708	3,185	3,558
2,500 to 8,000 population	11,943	25,69	4,512	872	1,110	240	1,807	146	---	22	60	50	2,841	3,077	2,513
Less than 2,500 population	8,481	17,46	4,130	945	730	240	2,083	23	---	13	46	50	1,602	1,866	1,163
INDIANA	47,513	22,25	26,639	2,620	10,961	2,791	5,579	736	10	1,085	1,867	990	7,320	2,767	10,787
30,000 population and over	31,339	25,86	17,477	1,431	8,151	2,332	2,415	634	10	348	1,444	712	3,348	1,538	8,676
8,000 to 30,000 population	7,518	20,44	4,370	496	1,663	307	1,206	37	---	260	273	113	1,698	1,073	1,467
2,500 to 8,000 population	4,657	18,39	2,340	337	656	105	1,848	32	---	231	80	46	1,431	257	629
Less than 2,500 population	3,999	13,21	2,452	356	491	47	1,110	13	---	246	70	119	933	205	409
ILLINOIS	180,332	28,31	93,755	17,477	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
30,000 population and over	163,051	24,09	78,523	14,493	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
8,000 to 30,000 population	10,767	14,49	6,493	1,068	1,663	307	1,206	37	---	260	273	113	1,698	1,073	1,467
2,500 to 8,000 population	8,836	20,18	4,638	337	656	105	1,848	32	---	231	80	46	1,431	257	629
Less than 2,500 population	6,678	10,26	4,101	2,452	491	47	1,110	13	---	246	70	119	933	205	409
MICHIGAN	171,283	45,30	95,409	17,477	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
30,000 population and over	146,737	53,49	81,176	14,493	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
8,000 to 30,000 population	12,842	28,32	7,368	1,068	1,663	307	1,206	37	---	260	273	113	1,698	1,073	1,467
2,500 to 8,000 population	7,387	25,47	4,184	337	656	105	1,848	32	---	231	80	46	1,431	257	629
Less than 2,500 population	4,317	14,66	2,681	2,452	491	47	1,110	13	---	246	70	119	933	205	409
WISCONSIN	109,316	53,11	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,253	2,865	1,576	9,272	5,016	22,596
30,000 population and over	63,839	63,36	41,113	2,088	7,924	5,028	3,996	1,474	16,723	699	2,195	1,316	2,866	3,669	16,561
8,000 to 30,000 population	19,919	50,26	12,789	859	1,645	728	1,561	574	6,319	306	398	99	2,624	3,817	6,689
2,500 to 8,000 population	9,452	49,57	5,558	475	672	245	1,906	133	2,742	148	128	81	2,300	361	1,273
Less than 2,500 population	7,106	24,13	3,972	631	619	192	1,406	159	641	100	144	144	1,792	269	1,073

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
POPULATION GROUPS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	Gen-eral gov-ern-ment	Protec-tion to person and property	Health and sanitation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cellaneous			
WEST NORTH CENTRAL															
MINNESOTA															
30,000 population and over	\$98,202	\$42.27	\$39,425	\$1,956	\$4,017	\$1,210	\$3,464	\$46					\$7,882	\$6,918	\$13,977
8,000 to 30,000 population	47,965	56.30	28,901	643	2,450	806	1,192	17					2,435	5,469	11,160
2,500 to 8,000 population	7,517	38.25	3,925	378	774	187	620	3					2,050	483	1,059
Less than 2,500 population	7,005	30.46	3,361	312	298	92	455	24					1,964	483	1,197
	5,715	16.81	3,238	623	495	125	1,197	2					1,433	483	1,561
IOWA															
30,000 population and over	26,740	18.34	12,992	\$1,956	\$4,017	\$1,210	\$3,464	\$46		\$701	\$954	\$644	5,739	2,459	5,550
8,000 to 30,000 population	11,185	23.49	6,458	643	2,450	806	1,192	17		339	504	507	1,197	1,102	2,428
2,500 to 8,000 population	4,891	17.52	2,329	378	774	187	620	3		141	170	56	967	496	1,089
Less than 2,500 population	4,394	18.46	1,472	312	298	92	455	24		127	122	42	1,254	282	1,386
	6,280	13.50	2,733	623	495	125	1,197	2		94	158	39	2,321	579	1,647
MISSOURI															
30,000 population and over	69,857	30.69	36,956										5,585	5,486	20,820
8,000 to 30,000 population	60,828	42.98	32,006										3,912	4,821	20,089
2,500 to 8,000 population	3,915	14.24	2,187										1,283	195	240
Less than 2,500 population	2,345	11.49	1,312										640	178	215
	2,769	7.25	1,451										740	292	286
NORTH DAKOTA															
30,000 population and over	3,955	16.57	2,249										645	664	397
8,000 to 30,000 population	1,943	22.94	1,067										295	340	241
2,500 to 8,000 population	696	21.62	302										174	144	76
Less than 2,500 population	1,316	9.60	880										176	180	80
SOUTH DAKOTA															
30,000 population and over	6,050	21.65	2,855										1,550	642	1,003
8,000 to 30,000 population	978	28.37	402										136	66	372
2,500 to 8,000 population	1,642	26.87	797										296	202	347
Less than 2,500 population	1,183	30.67	467										517	73	126
	2,249	15.43	1,189										601	301	158

UNITED STATES SUMMARY

[illegible]

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
POPULATION GROUPS	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries			Recreation	Miscellaneous
SOUTH ATLANTIC—Contd.														
GEORGIA.....	\$24,441	\$20.56	\$16,925									\$3,287	\$2,342	\$1,887
30,000 population and over.....	16,803	32.24	12,782									1,197	1,434	1,390
8,000 to 30,000 population.....	3,445	16.27	1,939									916	381	209
2,500 to 8,000 population.....	2,287	12.86	1,078									757	279	183
Less than 2,500 population.....	1,886	6.83	1,126									417	248	105
FLORIDA.....	32,138	34.95	16,190									5,045	9,034	1,869
30,000 population and over.....	16,056	38.30	8,829									2,763	3,619	855
8,000 to 30,000 population.....	6,358	34.03	2,892									856	2,695	215
2,500 to 8,000 population.....	6,278	37.69	3,060									960	373	373
Less than 2,500 population.....	3,446	23.64	1,689									476	1,865	426
EAST SOUTH CENTRAL														
KENTUCKY.....	28,452	28.61	16,930									1,912	2,575	7,035
30,000 population and over.....	23,035	47.48	13,340									939	2,047	6,709
8,000 to 30,000 population.....	2,644	16.17	1,646									570	271	157
2,500 to 8,000 population.....	1,673	11.31	1,121									276	153	123
Less than 2,500 population.....	1,100	5.88	523									127	104	46
TENNESSEE.....	33,738	32.53	18,814									2,236	6,026	6,662
30,000 population and over.....	27,074	42.01	15,668									1,194	4,204	6,108
8,000 to 30,000 population.....	2,839	23.37	1,732									287	710	100
2,500 to 8,000 population.....	2,796	19.31	1,028									606	754	408
Less than 2,500 population.....	1,029	8.13	496									139	358	46

UNITED STATES SUMMARY

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ALABAMA	22.21	11,082							1,284	4,052	4,284
30,000 population and over	36.54	8,041							406	2,421	3,834
8,000 to 30,000 population	14.64	1,512							311	994	1,305
2,500 to 8,000 population	12.67	941							370	496	1,172
Less than 2,500 population	6.02	588							197	141	91
MISSISSIPPI	23.59	7,674							1,455	2,413	3,868
30,000 population and over	30.24	1,538							165	567	732
8,000 to 30,000 population	25.41	2,595							456	915	1,371
2,500 to 8,000 population	31.19	1,763							521	520	361
Less than 2,500 population	14.42	1,778							313	411	43
WEST SOUTH CENTRAL											
ARKANSAS	5.94	2,357							375	247	294
30,000 population and over	11.68	900							83	135	230
8,000 to 30,000 population	8.00	746							123	61	45
2,500 to 8,000 population	4.39	389							136	32	10
Less than 2,500 population	2.05	312							33	19	9
LOUISIANA	37.12	18,054							3,869	5,088	8,947
30,000 population and over	52.66	15,241							2,057	4,285	6,262
8,000 to 30,000 population	27.00	1,383							1,087	302	449
2,500 to 8,000 population	12.19	961							542	314	88
Less than 2,500 population	7.21	469							183	157	91
OKLAHOMA	23.85	9,208							4,125	5,398	9,523
30,000 population and over	30.52	4,524							852	2,016	4,249
8,000 to 30,000 population	18.04	2,215							1,084	1,278	2,362
2,500 to 8,000 population	18.13	1,357							1,056	1,941	3,034
Less than 2,500 population	11.24	1,112							1,133	1,163	1,78
TEXAS	24.07	32,250							7,504	13,886	21,544
30,000 population and over	33.79	24,657							5,547	9,263	14,642
8,000 to 30,000 population	16.44	3,366							1,443	1,598	3,141
2,500 to 8,000 population	13.76	2,818							1,634	1,826	3,460
Less than 2,500 population	9.08	1,409							880	1,199	364
MOUNTAIN											
MONTANA	19.80	2,613							1,130	794	461
30,000 population and over	16.52	447							11	201	9
8,000 to 30,000 population	24.18	1,073							561	252	186
2,500 to 8,000 population	20.65	601							37	145	177
Less than 2,500 population	15.53	492							10	196	89
IDAHOO	17.92	2,100							855	505	236
30,000 population and over	21.90	1,218							303	186	129
8,000 to 30,000 population	17.46	374							244	141	68
2,500 to 8,000 population	13.77	508							308	178	39
Less than 2,500 population											

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, VILLAGES, AND BOROUGHS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cellane-ous		
MOUNTAIN—Continued														
WYOMING.														
8,000 to 30,000 population.	\$2,749	\$23.16	\$1,281	\$206	\$360	\$96	\$144	\$7		\$18	\$36	\$3	\$490	\$255
2,500 to 8,000 population.	1,520	24.74	745	96	203	50	63	2		11	27	2	196	171
Less than 2,500 population.	1,223	21.17	113	66	95	12	64	3		7	7		36	20
	1,006	21.54	423	44	62	4	17	2			2	1	258	64
COLORADO.														
30,000 population and over.	23,114	35.80	11,459										3,265	5,521
8,000 to 30,000 population.	17,394	46.22	8,973										1,833	4,775
2,500 to 8,000 population.	1,508	26.09	802										262	233
Less than 2,500 population.	2,154	23.47	846										560	325
	2,068	17.18	838										610	422
NEW MEXICO.														
8,000 to 30,000 population.	2,050	14.84	840	\$206	\$360	\$96	\$144	\$7		\$18	\$36	\$3	493	465
2,500 to 8,000 population.	1,211	20.32	454	96	203	50	63	2		11	27	2	314	313
Less than 2,500 population.	1,546	12.00	254	66	95	12	64	3		7	7		94	123
	293	8.88	132	44	62	4	17	2			2	1	85	29
ARIZONA.														
30,000 population and over.	5,805	32.54	2,449										820	1,488
8,000 to 30,000 population.	3,830	45.01	1,439										420	1,748
2,500 to 8,000 population.	317	17.76	1,192										57	16
Less than 2,500 population.	1,294	25.18	660										241	197
	364	15.12	158										102	87
UTAH.														
30,000 population and over.	8,733	23.68	3,854										1,143	886
8,000 to 30,000 population.	5,781	31.38	2,347										458	2,411
2,500 to 8,000 population.	1,657	25.66	387										80	64
Less than 2,500 population.	1,261	20.68	614										391	116
	1,034	10.55	506										214	141

NEVADA.....	1,346	24,64	823	196	310	39	202	7	2	31	36	103	102	318
8,000 to 30,000 population.....	653	33,32	381	51	155	30	91	4	---	30	20	---	51	221
2,500 to 8,000 population.....	317	19,89	242	51	108	6	63	2	---	1	10	34	17	24
Less than 2,500 population.....	376	19,69	200	94	47	3	48	1	1	---	6	60	34	73
PACIFIC														
WASHINGTON.....	52,616	51,35	16,932	2,120	6,678	2,416	3,291	190	---	910	626	10,723	5,914	19,047
30,000 population and over.....	42,927	65,22	13,413	1,507	5,390	2,167	2,274	181	---	792	561	8,610	4,448	16,456
8,000 to 30,000 population.....	5,196	33,23	1,852	273	802	146	437	5	---	68	32	1,113	901	1,330
2,500 to 8,000 population.....	2,217	26,24	740	115	248	68	225	4	---	26	9	399	314	1,764
Less than 2,500 population.....	2,276	18,11	927	225	238	35	355	---	---	24	24	601	251	497
OREGON.....	18,042	30,17	8,017	---	---	---	---	---	---	---	---	2,567	3,986	3,472
30,000 population and over.....	11,700	38,16	5,434	---	---	---	---	---	---	---	---	1,373	2,397	2,496
8,000 to 30,000 population.....	2,871	27,07	1,032	---	---	---	---	---	---	---	---	502	819	518
2,500 to 8,000 population.....	1,881	21,27	884	---	---	---	---	---	---	---	---	309	358	330
Less than 2,500 population.....	1,590	16,39	667	---	---	---	---	---	---	---	---	383	412	128
CALIFORNIA.....	223,558	49,44	99,855	10,547	34,948	9,107	14,143	6,417	88,953	7,598	4,882	30,113	22,293	71,297
30,000 population and over.....	192,790	57,44	82,139	7,737	28,943	7,443	9,782	6,225	8,953	6,258	4,354	25,105	19,279	66,267
8,000 to 30,000 population.....	16,169	28,09	9,102	1,279	3,088	875	2,149	161	---	817	246	2,793	1,453	2,821
2,500 to 8,000 population.....	10,238	23,71	6,174	1,279	2,077	594	1,524	27	---	431	184	1,629	1,954	1,481
Less than 2,500 population.....	4,361	27,67	2,440	468	840	195	688	4	---	92	98	586	607	1,728

50 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$19,576,412	\$16,305,789	\$1,605,329	\$1,665,294	\$17,576,839	\$141.17
State governments.....	2,895,845	2,499,416	94,250	302,179	2,360,958	19.07
Counties.....	2,531,456	2,142,792	163,350	225,314	2,390,830	21.82
Cities, towns, villages, and boroughs.....	9,988,710	8,284,930	935,173	768,607	8,842,189	111.45
School districts ¹	2,176,313	1,992,608	—	183,705	2,039,852	(²)
Townships.....	353,018	255,439	24,892	72,687	343,879	(²)
Other civil divisions ²	1,631,070	1,130,604	387,664	112,802	1,599,131	(²)
GEOGRAPHIC DIVISIONS						
NEW ENGLAND	992,459	793,489	91,665	107,305	831,097	100.81
State governments.....	200,588	107,304	91,265	2,019	123,040	14.95
Counties.....	17,748	11,878	—	5,870	17,213	2.58
Cities, towns, villages, and boroughs.....	673,380	593,435	400	79,545	595,840	87.77
School districts.....	12,450	11,074	—	1,376	11,301	(²)
Towns and plantations (townships).....	72,983	55,289	—	17,694	69,609	(²)
Other civil divisions.....	15,310	14,509	—	801	14,094	(²)
MIDDLE ATLANTIC	6,789,361	5,848,649	265,328	675,384	5,842,169	219.07
State governments.....	809,400	673,948	—	135,452	601,124	22.55
Counties.....	627,860	572,400	—	55,460	584,652	33.21
Cities, towns, villages, and boroughs.....	4,408,419	3,793,396	243,045	371,978	3,759,016	175.76
School districts.....	525,365	509,936	—	15,429	482,479	(²)
Townships.....	201,458	134,809	22,283	44,366	199,199	(²)
Other civil divisions.....	216,859	164,160	—	52,699	215,699	(²)
EAST NORTH CENTRAL	3,579,691	2,654,273	510,380	415,038	3,352,156	130.51
State governments.....	332,401	293,414	—	38,987	295,596	11.52
Counties.....	432,502	259,750	130,339	42,413	421,671	16.42
Cities, towns, and villages.....	1,788,937	1,240,651	359,299	188,987	1,630,793	84.70
School districts.....	620,879	521,626	—	99,253	600,777	(²)
Townships.....	61,626	53,514	2,539	5,573	61,148	(²)
Other civil divisions.....	343,346	285,318	18,203	39,825	342,171	(²)
WEST NORTH CENTRAL	1,443,502	1,234,358	158,072	51,072	1,215,276	90.88
State governments.....	342,080	332,929	—	9,151	203,208	15.20
Counties.....	283,026	241,638	26,821	14,567	272,222	21.70
Cities, towns, villages, and boroughs.....	487,656	399,786	76,594	11,276	433,212	56.40
School districts.....	255,956	243,392	—	12,564	237,170	(²)
Townships and precincts.....	6,297	3,343	70	2,884	6,090	(²)
Other civil divisions.....	68,487	13,270	54,587	630	63,374	(²)
SOUTH ATLANTIC	2,117,577	1,812,539	168,308	136,730	1,947,545	121.90
State governments.....	433,361	403,129	—	30,232	401,044	25.92
Counties.....	467,113	407,667	5,821	53,625	432,823	31.02
Cities, towns, and villages.....	928,841	759,558	125,599	43,684	839,608	119.98
School districts.....	147,658	139,420	—	8,238	137,684	(²)
Other civil divisions.....	140,604	102,765	36,888	951	136,386	(²)
EAST SOUTH CENTRAL	858,320	721,088	65,647	71,585	827,098	82.80
State governments.....	230,055	194,254	—	35,801	228,918	22.96
Counties.....	264,099	244,569	—	19,530	256,402	25.67
Cities, towns, and villages.....	319,720	259,067	47,140	13,513	298,020	85.48
School districts.....	19,584	16,843	—	2,741	19,144	(²)
Other civil divisions.....	24,862	6,355	18,507	—	24,614	(²)
WEST SOUTH CENTRAL	1,668,411	1,480,499	69,249	118,663	1,558,755	125.98
State governments.....	270,388	240,082	—	30,306	269,921	21.95
Counties and parishes.....	279,923	263,044	—	16,879	258,393	21.71
Cities, towns, and villages.....	518,817	466,110	14,805	37,902	467,497	82.95
School districts.....	244,779	220,485	—	24,294	218,828	(²)
Townships.....	10,654	8,484	—	2,170	7,833	(²)
Other civil divisions.....	343,850	282,294	54,444	7,112	336,283	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GEOGRAPHIC DIVISIONS—Con.						
MOUNTAIN	\$522,686	\$315,725	\$170,921	\$36,040	\$487,047	\$130.21
State governments.....	61,137	44,366	2,444	14,327	50,739	13.59
Counties.....	62,630	54,754	—	7,876	55,303	16.04
Cities, towns, and villages.....	157,209	112,671	40,444	4,094	148,969	75.72
School districts.....	97,325	90,748	—	6,577	90,105	(?)
Other civil divisions.....	144,385	13,186	128,033	3,166	141,931	(?)
PACIFIC	1,604,405	1,445,169	105,759	53,477	1,515,696	179.14
State governments.....	216,435	209,990	541	5,904	187,368	22.17
Counties.....	96,555	87,092	369	9,094	92,151	11.81
Cities and towns.....	705,731	660,256	27,847	17,628	669,234	108.92
School districts.....	252,317	239,084	—	13,233	242,364	(?)
Other civil divisions.....	333,367	248,747	77,002	7,618	324,579	(?)
NEW ENGLAND						
MAINE	66,940	62,523	—	4,417	64,529	80.66
State government.....	27,462	27,251	—	211	27,219	34.02
Counties.....	2,928	2,795	—	133	2,713	3.39
Cities and villages.....	17,520	16,021	—	1,499	16,227	48.65
Towns and plantations (townships).....	10,601	8,039	—	2,562	10,437	(?)
Other civil divisions.....	8,429	8,417	—	12	7,933	(?)
NEW HAMPSHIRE	32,649	27,695	—	4,954	31,735	67.81
State government.....	7,016	6,516	—	500	6,505	13.96
Counties.....	1,648	1,277	—	371	1,648	3.52
Cities.....	13,887	11,975	—	1,912	13,738	58.96
Towns (townships).....	10,098	7,927	—	2,171	9,844	(?)
VERMONT	27,929	20,685	—	7,244	27,180	75.50
State government.....	9,545	8,630	—	915	9,545	26.51
Counties.....	140	100	—	40	140	.39
Cities and villages.....	9,398	8,044	—	1,354	8,794	55.01
School districts.....	545	401	—	144	545	(?)
Towns (townships).....	8,086	3,344	—	4,742	7,941	(?)
Other civil divisions.....	215	166	—	49	215	(?)
MASSACHUSETTS	543,344	404,201	91,265	47,878	436,600	101.77
State government.....	121,067	29,626	91,265	176	62,856	14.69
Counties.....	9,774	5,382	—	4,392	9,774	2.87
Cities and towns.....	409,214	365,938	—	43,276	360,739	83.89
Other civil divisions.....	3,289	3,255	—	34	3,231	(?)
RHODE ISLAND	136,187	119,358	—	16,829	110,353	158.55
State government.....	21,930	21,930	—	—	16,807	24.15
Cities and towns.....	113,796	97,087	—	16,709	93,107	133.48
Other civil divisions.....	461	341	—	120	439	(?)
CONNECTICUT	185,410	159,027	400	25,983	160,700	98.59
State government.....	13,568	13,351	—	217	108	.07
Counties.....	3,258	2,324	—	934	2,938	1.80
Cities and boroughs.....	109,565	94,370	400	14,795	103,235	97.00
School districts.....	11,905	10,673	—	1,232	10,756	(?)
Towns (townships).....	44,198	35,979	—	8,219	41,387	(?)
Other civil divisions.....	2,916	2,330	—	586	2,276	(?)
MIDDLE ATLANTIC						
NEW YORK	4,054,020	3,479,900	150,571	423,549	3,477,233	271.40
State government.....	579,864	444,846	—	135,018	463,068	36.14
Counties.....	228,929	199,656	—	29,273	228,511	39.94
Cities and villages.....	2,924,181	2,535,007	150,571	238,603	2,464,909	222.29
School districts.....	126,552	125,333	—	1,219	126,552	(?)
Towns (townships).....	96,321	87,128	—	9,193	96,321	(?)
Other civil divisions.....	98,173	87,930	—	10,243	97,872	(?)

See footnotes at end of table.

52 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MIDDLE ATLANTIC—Continued						
NEW JERSEY	\$1,316,162	\$1,045,458	\$94,006	\$176,698	\$1,151,231	\$278.61
State government	141,230	141,216		14	62,198	15.05
Counties	188,239	169,978		18,261	171,128	41.42
Cities, towns, boroughs, and villages	699,999	523,568	71,723	104,708	636,739	189.66
School districts	113,181	113,181			108,799	(?)
Townships	75,152	24,884	22,283	27,985	74,307	(?)
Other civil divisions	98,361	72,631		25,730	98,060	(?)
PENNSYLVANIA	1,419,179	1,323,291	20,751	75,137	1,213,705	124.82
State government	88,306	87,886		420	75,858	7.81
Counties	210,692	202,766		7,926	185,013	19.03
Cities, boroughs, and towns	784,239	734,821	20,751	28,667	657,368	94.71
School districts	285,632	271,422		14,210	247,128	(?)
Townships	29,985	22,797		7,188	28,571	(?)
Other civil divisions	20,325	3,599		16,726	19,767	(?)
EAST NORTH CENTRAL						
OHIO	991,385	792,266	191,269	7,850	875,037	129.89
State government	9,534	8,046		1,488	7,696	1.15
Counties	154,429	85,794	66,062	2,573	146,038	21.68
Cities and villages	550,883	423,277	124,578	3,028	461,579	90.91
School districts	237,215	236,597		618	221,354	(?)
Townships	2,575	1,946	629		2,346	(?)
Other civil divisions	36,749	36,606		143	36,024	(?)
INDIANA	201,210	191,025	3,558	6,627	199,034	60.87
State government	4,906	3,277		1,629	4,730	1.45
Counties	42,194	38,501	3,558	135	42,140	12.89
Cities and towns	48,850	47,235		1,615	47,455	22.22
School districts	64,496	62,588		1,908	63,945	(?)
Townships	40,764	39,424		1,340	40,764	(?)
ILLINOIS	1,302,018	784,833	203,337	313,848	1,290,544	166.59
State government	222,737	190,961		31,776	221,404	28.58
Counties	75,828	43,638		32,190	75,717	9.77
Cities, towns, and villages	499,289	193,310	187,284	118,695	490,218	76.94
School districts	189,616	99,876		89,740	189,154	(?)
Townships	10,101	8,336		1,765	10,054	(?)
Other civil divisions	304,447	248,712	16,053	39,682	303,997	(?)
MICHIGAN	875,731	692,378	108,130	75,223	782,306	157.66
State government	94,040	89,946		4,094	60,582	12.21
Counties	79,132	14,547	60,719	3,866	76,918	15.50
Cities and villages	577,301	471,342	45,501	60,458	522,978	138.31
School districts	118,933	113,670		5,263	115,705	(?)
Townships	6,325	2,873	1,910	1,542	6,123	(?)
WISCONSIN	209,347	193,771	4,086	11,490	205,235	69.10
State government	1,184	1,184			1,184	.40
Counties	80,919	77,270		3,649	80,858	27.22
Cities and villages	112,614	105,487	1,936	5,191	108,563	57.48
School districts	10,619	8,895		1,724	10,619	(?)
Towns (townships)	1,861	935		926	1,861	(?)
Other civil divisions	2,150		2,150		2,150	(?)
WEST NORTH CENTRAL						
MINNESOTA	373,429	307,154	50,543	15,732	285,112	110.42
State government	98,162	94,951		3,211	40,156	15.55
Counties	71,262	41,255	26,295	3,712	67,926	26.31
Cities, boroughs, and villages	158,977	130,750	24,248	3,979	133,446	82.71
School districts	41,450	38,379		3,071	40,087	(?)
Townships	3,578	1,819		1,759	3,497	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WEST NORTH CENTRAL—Contd.						
IOWA.....	\$249,312	\$232,236	\$10,611	\$6,465	\$241,991	\$97.66
State government.....	17,536	15,761	-----	1,775	16,495	6.66
Counties.....	123,563	121,727	-----	1,836	121,762	49.14
Cities and towns.....	46,209	40,331	4,330	1,548	42,344	29.04
School districts.....	55,708	54,417	-----	1,291	55,179	(?)
Other civil divisions.....	6,296	-----	6,281	15	6,211	(?)
MISSOURI.....	360,769	323,197	28,618	8,954	334,265	91.53
State government.....	105,162	104,865	-----	297	103,303	28.33
Counties.....	39,625	33,341	-----	6,284	37,279	13.21
Cities and towns.....	130,505	126,988	1,883	1,634	117,643	51.69
School districts.....	56,717	56,237	-----	480	48,010	(?)
Other civil divisions.....	28,760	1,766	26,735	259	28,030	(?)
NORTH DAKOTA.....	83,086	66,907	10,901	5,278	36,211	52.94
State government.....	45,449	44,192	-----	1,257	5,005	7.32
Counties.....	5,228	3,774	526	928	3,777	5.52
Cities, towns, and villages.....	14,748	5,044	9,032	672	13,622	53.64
School districts.....	15,432	13,396	-----	2,036	11,694	(?)
Townships.....	558	206	-----	352	531	(?)
Other civil divisions.....	1,671	295	1,343	33	1,582	(?)
SOUTH DAKOTA.....	92,520	79,404	6,536	6,580	51,087	73.09
State government.....	51,432	50,422	-----	1,010	15,510	22.19
Counties.....	7,434	6,418	-----	1,016	6,263	8.96
Cities and towns.....	12,078	10,248	1,141	689	10,006	35.81
School districts.....	15,585	11,978	-----	3,607	13,403	(?)
Townships.....	390	144	-----	246	361	(?)
Other civil divisions.....	5,601	194	5,395	12	5,544	(?)
NEBRASKA.....	119,119	86,886	27,986	4,247	110,506	79.73
State government.....	929	238	-----	691	929	.67
Counties.....	6,878	6,506	-----	372	6,485	4.68
Cities and villages.....	51,704	36,289	14,197	1,218	48,261	63.29
School districts.....	36,049	34,470	-----	1,579	34,647	(?)
Townships and precincts.....	530	443	-----	87	497	(?)
Other civil divisions.....	23,029	8,940	13,789	300	19,687	(?)
KANSAS.....	165,267	138,574	22,877	3,816	156,104	82.51
State government.....	23,410	22,500	-----	910	21,810	11.53
Counties.....	29,036	28,617	-----	419	28,730	15.18
Cities.....	73,435	50,136	21,763	1,536	67,890	65.47
School districts.....	35,015	34,515	-----	500	34,150	(?)
Townships.....	1,241	731	70	440	1,204	(?)
Other civil divisions.....	3,130	2,075	1,044	11	2,320	(?)
SOUTH ATLANTIC						
DELAWARE.....	31,200	30,824	296	80	29,088	121.20
State government.....	3,216	3,216	-----	-----	2,072	8.63
Counties.....	9,647	9,642	-----	5	9,635	40.15
Cities and towns.....	17,029	16,665	296	68	16,073	104.07
School districts.....	1,308	1,301	-----	7	1,308	(?)
MARYLAND.....	294,910	275,021	16,634	3,255	261,168	158.28
State government.....	32,096	32,096	-----	-----	31,198	18.99
Counties.....	40,596	32,035	5,821	2,740	39,886	47.88
Cities, towns, and villages.....	211,916	210,634	787	495	180,314	169.85
Other civil divisions.....	10,302	256	10,026	20	9,770	(?)
DISTRICT OF COLUMBIA.....	103	103	-----	-----	-----	-----
City.....	103	103	-----	-----	-----	-----
VIRGINIA.....	216,954	199,167	427	17,360	181,242	74.49
State government.....	28,302	26,343	-----	1,959	25,983	10.68
Counties.....	25,203	28,388	-----	6,815	30,296	17.64
Cities and towns.....	152,463	143,455	427	8,581	124,021	135.14
Other civil divisions.....	986	981	-----	5	942	(?)

See footnotes at end of table.

54 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SOUTH ATLANTIC—Continued.						
WEST VIRGINIA.....	\$163,543	\$158,078	\$119	\$5,346	\$151,594	\$86.33
State government.....	89,620	86,070	-----	3,550	86,394	49.20
Counties.....	38,777	37,948	-----	829	34,245	19.50
Cities, towns, and villages.....	18,394	17,959	119	316	15,422	23.56
School districts.....	16,752	16,101	-----	651	15,533	(?)
NORTH CAROLINA.....	575,196	479,675	41,005	54,516	532,747	164.84
State government.....	188,616	175,879	-----	12,737	164,534	50.91
Counties.....	168,919	140,263	-----	28,656	158,859	49.15
Cities, towns, and villages.....	171,094	118,624	40,879	11,591	164,860	151.69
School districts.....	37,932	36,411	-----	1,521	36,698	(?)
Other civil divisions.....	8,635	8,498	126	11	7,796	(?)
SOUTH CAROLINA.....	189,022	160,714	5,716	22,592	171,699	98.47
State government.....	78,528	69,974	-----	8,554	77,984	44.74
Counties.....	40,022	35,624	-----	4,398	31,242	17.91
Cities and towns.....	47,326	35,103	4,864	7,359	43,562	85.15
School districts.....	20,581	18,301	-----	2,280	16,484	(?)
Other civil divisions.....	2,565	1,712	852	1	2,427	(?)
GEORGIA.....	114,159	91,990	3,155	19,014	106,985	36.76
State government.....	12,592	9,551	-----	3,041	12,488	4.29
Counties.....	36,108	26,430	-----	9,678	34,670	11.91
Cities, towns, and villages.....	47,760	42,223	2,613	2,924	42,844	36.03
School districts.....	17,157	13,786	-----	3,371	16,444	(?)
Other civil divisions.....	542	-----	542	-----	539	(?)
FLORIDA.....	532,490	416,967	100,956	14,567	513,022	337.74
State government.....	391	-----	-----	391	-----	26
Counties.....	97,841	97,337	-----	504	93,990	61.88
Cities, towns, and villages.....	262,756	174,792	75,614	12,350	252,512	272.28
Special school districts.....	53,928	53,520	-----	408	51,217	(?)
Other civil divisions.....	117,574	91,318	25,342	914	114,912	(?)
EAST SOUTH CENTRAL						
KENTUCKY.....	124,994	97,255	4,780	22,959	113,418	43.04
State government.....	16,607	2,674	-----	13,933	16,224	6.16
Counties.....	35,738	30,884	-----	4,854	33,202	12.60
Cities, towns, and villages.....	61,730	55,556	4,087	2,087	53,205	53.50
School districts.....	10,226	8,141	-----	2,085	10,096	(?)
Other civil divisions.....	693	-----	693	-----	691	(?)
TENNESSEE.....	335,557	307,917	13,867	13,773	323,496	122.30
State government.....	94,601	92,139	-----	2,462	94,032	35.55
Counties.....	108,124	100,863	-----	7,261	104,322	39.44
Cities, towns, and villages.....	127,044	114,651	8,473	3,920	119,412	115.12
Special school districts.....	394	264	-----	130	394	(?)
Other civil divisions.....	5,394	-----	5,394	-----	5,336	(?)
ALABAMA.....	215,565	161,209	25,312	29,044	210,822	78.75
State government.....	82,343	66,535	-----	15,808	82,342	30.90
Counties.....	46,384	39,736	-----	6,648	45,730	17.08
Cities and towns.....	86,838	54,938	25,312	6,588	82,750	88.86
MISSISSIPPI.....	182,204	154,707	21,688	5,809	179,362	88.27
State government.....	36,504	32,906	-----	3,598	36,320	17.94
Counties.....	73,853	73,086	-----	767	73,148	36.00
Cities, towns, and villages.....	44,108	33,922	9,268	118	42,653	81.51
School districts.....	8,964	8,438	-----	526	8,654	(?)
Other civil divisions.....	18,775	6,355	12,420	-----	18,587	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WEST SOUTH CENTRAL						
ARKANSAS.....	\$257,137	\$195,610	\$52,836	\$8,691	\$255,869	\$137.20
State government.....	164,626	160,480	-----	4,146	164,423	88.16
Counties.....	6,054	5,774	-----	280	5,829	3.13
Cities and towns.....	6,008	5,555	140	313	5,700	10.21
School districts.....	27,753	23,801	-----	3,952	27,753	(²)
Other civil divisions.....	52,696	-----	52,696	-----	52,164	(²)
LOUISIANA.....	365,348	319,449	16,413	29,486	360,411	169.05
State government.....	83,884	73,455	-----	10,429	83,743	39.41
Parishes.....	11,121	8,702	-----	2,419	11,121	6.70
Cities, towns, and villages.....	114,483	90,429	14,665	9,389	109,727	111.81
School districts.....	25,360	22,497	-----	2,863	25,360	(²)
Other civil divisions.....	130,500	124,366	1,748	4,386	130,460	(²)
OKLAHOMA.....	248,317	205,125	-----	43,192	194,084	79.77
State government.....	11,532	1,672	-----	9,860	11,438	4.74
Counties.....	51,322	40,084	-----	11,238	43,570	17.91
Cities and towns.....	103,934	100,267	-----	3,667	77,855	66.11
School districts.....	70,875	54,618	-----	16,257	53,388	(²)
Townships.....	10,654	8,484	-----	2,170	7,833	(²)
TEXAS.....	797,609	760,315	-----	37,294	748,391	125.93
State government.....	10,346	4,475	-----	5,871	10,317	1.75
Counties.....	211,426	208,484	-----	2,942	197,873	33.30
Cities, towns, and villages.....	294,392	269,859	-----	24,533	274,215	93.95
School districts.....	120,791	119,569	-----	1,222	112,327	(²)
Other civil divisions.....	160,654	157,928	-----	2,726	153,659	(²)
MOUNTAIN						
MONTANA.....	78,895	41,834	29,334	7,727	71,269	132.57
State government.....	10,834	5,833	-----	5,001	9,316	17.33
Counties.....	18,495	16,847	-----	1,648	15,113	28.11
Cities and towns.....	17,210	9,608	6,919	683	15,599	61.79
School districts.....	9,937	9,546	-----	391	8,951	(²)
Other civil divisions.....	22,419	-----	22,415	4	22,290	(²)
IDAHO.....	81,842	38,187	36,211	7,444	78,450	175.90
State government.....	7,525	4,334	-----	3,191	6,961	15.61
Counties.....	9,734	6,379	-----	3,355	8,890	19.93
Cities, towns, and villages.....	10,830	7,712	2,619	499	10,372	50.30
School districts.....	11,094	10,767	-----	327	10,196	(²)
Other civil divisions.....	42,659	8,995	33,592	72	42,031	(²)
WYOMING.....	44,521	23,166	19,276	2,079	43,009	187.81
State government.....	5,597	4,245	-----	1,352	5,568	24.42
Counties.....	1,758	1,459	-----	299	1,566	6.84
Cities and towns.....	13,410	9,918	3,224	268	12,684	106.88
School districts.....	7,704	7,544	-----	160	7,198	(²)
Other civil divisions.....	16,052	-----	16,052	-----	15,993	(²)
COLORADO.....	135,401	83,926	44,988	6,487	129,505	123.81
State government.....	8,162	7,355	-----	807	6,747	6.45
Counties.....	3,303	1,737	-----	1,566	3,190	4.24
Cities and towns.....	63,771	44,805	17,686	1,280	61,510	95.27
School districts.....	32,863	30,029	-----	2,834	31,821	(²)
Other civil divisions.....	27,302	-----	27,302	-----	26,237	(²)
NEW MEXICO.....	38,960	28,641	8,813	1,506	36,943	85.91
State government.....	12,232	10,752	1,157	323	11,407	26.53
Counties.....	4,083	3,862	-----	221	3,965	9.22
Cities, towns, and villages.....	10,257	7,275	2,857	125	9,531	66.90
School districts.....	7,589	6,752	-----	837	7,290	(²)
Other civil divisions.....	4,799	-----	4,799	-----	4,750	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932—Continued

[Totals expressed in thousands]

STATE AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MOUNTAIN—Continued						
ARIZONA	\$78,476	\$51,424	\$23,538	\$3,514	\$71,777	\$160.93
State government.....	3,708	301	1,287	2,120	3,676	8.34
Counties.....	18,532	18,440	-----	92	16,636	37.30
Cities and towns.....	20,623	16,127	4,406	90	18,822	105.50
School districts.....	13,982	13,510	-----	472	11,454	(?)
Other civil divisions.....	21,631	3,046	17,845	740	21,189	(?)
UTAH	53,723	40,691	8,546	4,486	46,149	89.78
State government.....	11,445	10,525	-----	920	5,694	11.08
Counties.....	4,660	3,965	-----	695	4,117	8.01
Cities and towns.....	19,120	15,395	2,590	1,135	18,679	50.66
School districts.....	12,362	10,806	-----	1,556	11,598	(?)
Other civil divisions.....	6,136	-----	5,956	180	6,061	(?)
NEVADA	10,868	7,856	215	2,797	9,945	108.10
State government.....	1,634	1,021	-----	613	1,370	14.89
Counties.....	2,065	2,065	-----	-----	1,826	19.85
Cities and towns.....	1,988	1,831	143	14	1,772	32.44
School districts.....	1,794	1,794	-----	-----	1,597	(?)
Other civil divisions.....	3,387	1,145	72	2,170	3,380	(?)
PACIFIC						
WASHINGTON	224,769	180,547	22,433	21,789	217,431	137.27
State government.....	8,257	7,350	-----	907	8,257	5.22
Counties.....	21,775	19,008	369	2,398	21,008	13.26
Cities and towns.....	123,319	105,882	9,611	7,826	118,161	115.31
School districts.....	36,695	27,913	-----	8,782	35,969	(?)
Other civil divisions.....	34,723	20,394	12,453	1,876	34,036	(?)
OREGON	241,105	183,264	45,721	12,120	198,849	204.79
State government.....	60,999	58,749	-----	2,250	33,388	34.60
Counties.....	27,639	25,425	-----	2,214	26,059	26.84
Cities and towns.....	89,414	68,159	18,236	3,019	78,029	130.47
School districts.....	24,805	20,354	-----	4,451	24,210	(?)
Other civil divisions.....	38,248	10,577	27,485	186	37,163	(?)
CALIFORNIA	1,138,531	1,081,358	37,605	19,568	1,099,416	186.15
State government.....	147,179	143,891	541	2,747	145,723	24.67
Counties.....	47,141	42,659	-----	4,482	45,084	8.59
Cities and towns.....	492,998	486,215	-----	6,783	473,044	104.62
School districts.....	190,817	190,817	-----	-----	182,185	(?)
Other civil divisions.....	260,396	217,776	37,064	5,556	253,380	(?)

¹ Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)

² Not computed.

³ Includes townships of Missouri, South Carolina, and Washington.

⁴ Includes indebtedness to the State on account of public-school building fund.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$9,988,710	\$8,284,930	\$935,173	\$768,607	\$8,842,189	\$111.45
30,000 population and over.....	8,039,059	6,934,555	507,099	597,405	7,016,897	143.39
8,000 to 30,000 population.....	901,674	634,940	183,518	83,216	844,744	68.24
2,500 to 8,000 population.....	623,570	418,981	150,716	53,873	584,159	66.58
Less than 2,500 population.....	424,407	296,454	93,840	34,113	396,389	42.84
GEOGRAPHIC DIVISIONS						
NEW ENGLAND.....	673,380	593,435	400	79,545	595,840	87.77
30,000 population and over.....	540,136	484,975	400	54,761	466,691	108.81
8,000 to 30,000 population.....	94,457	77,945	-----	16,512	91,258	58.76
2,500 to 8,000 population.....	28,191	22,676	-----	5,515	27,469	42.52
Less than 2,500 population.....	10,596	7,839	-----	2,757	10,422	34.67
MIDDLE ATLANTIC.....	4,408,419	3,793,396	243,045	371,978	3,759,016	175.76
30,000 population and over.....	3,992,494	3,497,542	189,386	305,566	3,363,330	217.68
8,000 to 30,000 population.....	225,027	161,818	29,875	33,334	213,494	72.92
2,500 to 8,000 population.....	131,375	95,301	16,151	19,923	125,337	66.08
Less than 2,500 population.....	59,523	38,735	7,633	13,155	56,855	51.15
EAST NORTH CENTRAL.....	1,788,937	1,240,651	359,299	188,987	1,630,793	84.70
30,000 population and over.....	1,437,390	1,093,353	172,773	171,264	1,299,976	101.06
8,000 to 30,000 population.....	165,118	79,747	75,024	10,347	154,298	57.65
2,500 to 8,000 population.....	115,684	41,895	69,065	4,724	109,688	65.05
Less than 2,500 population.....	70,745	25,656	42,437	2,652	66,831	32.95
WEST NORTH CENTRAL.....	487,656	399,786	76,594	11,276	433,212	56.40
30,000 population and over.....	317,152	280,436	33,266	3,450	276,164	81.73
8,000 to 30,000 population.....	56,358	38,068	16,248	2,042	51,909	41.32
2,500 to 8,000 population.....	42,618	26,731	13,942	1,945	39,325	39.28
Less than 2,500 population.....	71,528	54,551	13,138	3,839	65,814	32.20
SOUTH ATLANTIC.....	928,841	759,558	125,599	43,684	839,608	119.98
30,000 population and over.....	567,842	496,876	51,482	19,484	499,463	134.36
8,000 to 30,000 population.....	143,423	105,208	27,412	10,803	133,309	121.50
2,500 to 8,000 population.....	131,628	93,967	28,541	9,120	124,532	125.33
Less than 2,500 population.....	85,948	63,507	18,164	4,277	82,304	69.18
EAST SOUTH CENTRAL.....	319,720	259,067	47,140	13,513	298,020	85.48
30,000 population and over.....	204,029	172,759	22,847	8,423	188,353	116.65
8,000 to 30,000 population.....	55,569	41,550	11,865	2,154	53,417	80.65
2,500 to 8,000 population.....	38,970	27,729	9,330	1,911	36,286	65.93
Less than 2,500 population.....	21,152	17,029	3,098	1,025	19,964	30.30
WEST SOUTH CENTRAL.....	518,817	466,110	14,805	37,902	467,497	82.95
30,000 population and over.....	333,312	301,073	11,627	20,612	308,046	117.75
8,000 to 30,000 population.....	63,005	57,941	1,023	4,041	53,744	56.23
2,500 to 8,000 population.....	72,855	62,242	1,303	9,310	63,874	63.26
Less than 2,500 population.....	49,645	44,854	852	3,939	41,833	39.67
MOUNTAIN.....	157,209	112,671	40,444	4,094	148,969	75.72
30,000 population and over.....	70,124	51,455	16,698	1,971	67,724	98.85
8,000 to 30,000 population.....	32,439	20,575	11,329	535	30,378	73.83
2,500 to 8,000 population.....	26,173	18,295	7,318	560	24,124	62.63
Less than 2,500 population.....	28,473	22,346	5,099	1,028	26,743	55.08
PACIFIC.....	705,731	660,256	27,847	17,628	669,234	108.92
30,000 population and over.....	576,580	556,086	8,620	11,874	547,150	126.63
8,000 to 30,000 population.....	66,278	52,088	10,742	3,448	62,937	75.09
2,500 to 8,000 population.....	36,076	30,145	5,066	865	33,524	55.44
Less than 2,500 population.....	26,797	21,937	3,419	1,441	25,623	67.37

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEW ENGLAND						
MAINE	\$17,520	\$16,021		\$1,499	\$16,227	\$48.65
30,000 population and over.....	7,496	7,226		270	7,018	65.96
8,000 to 30,000 population.....	6,820	5,870		950	6,154	40.48
2,500 to 8,000 population.....	2,878	2,627		251	2,729	48.93
Less than 2,500 population.....	326	298		28	326	16.87
NEW HAMPSHIRE	13,887	11,975		1,912	13,738	58.96
30,000 population and over.....	7,115	6,515		600	7,115	65.50
8,000 to 30,000 population.....	6,214	4,959		1,255	6,065	54.10
2,500 to 8,000 population.....	558	501		57	558	45.53
VERMONT	9,398	8,044		1,354	8,794	55.01
30,000 population and over.....	4,771	4,562		209	4,404	70.58
2,500 to 8,000 population.....	2,237	1,887		350	2,062	42.41
Less than 2,500 population.....	2,390	1,595		795	2,328	47.67
MASSACHUSETTS	409,214	365,938		43,276	360,739	83.89
30,000 population and over.....	331,849	303,484		28,365	284,110	100.93
8,000 to 30,000 population.....	51,363	42,008		9,355	50,838	59.28
2,500 to 8,000 population.....	19,335	15,162		4,173	19,204	44.90
Less than 2,500 population.....	6,667	5,284		1,383	6,587	32.94
RHODE ISLAND	113,796	97,087		16,709	93,107	133.77
30,000 population and over.....	98,117	85,026		13,091	78,109	170.36
8,000 to 30,000 population.....	13,002	10,342		2,660	12,412	76.38
2,500 to 8,000 population.....	1,814	1,262		552	1,725	29.00
Less than 2,500 population.....	863	457		406	861	50.45
CONNECTICUT	109,565	94,370	\$400	14,795	103,235	97.00
30,000 population and over.....	95,559	82,724	400	12,435	90,339	112.87
8,000 to 30,000 population.....	12,287	10,204		2,083	11,385	55.19
2,500 to 8,000 population.....	1,369	1,237		132	1,191	28.27
Less than 2,500 population.....	350	205		145	320	20.69
MIDDLE ATLANTIC						
NEW YORK	2,924,181	2,535,007	150,571	238,603	2,464,909	222.29
30,000 population and over.....	2,777,555	2,408,442	139,471	229,642	2,319,623	247.59
8,000 to 30,000 population.....	84,227	72,250	7,900	4,077	83,295	99.20
2,500 to 8,000 population.....	44,377	38,388	2,689	3,300	44,153	85.63
Less than 2,500 population.....	18,022	15,927	511	1,584	17,838	48.93
NEW JERSEY	699,999	523,568	71,723	104,708	636,739	189.66
30,000 population and over.....	510,979	422,718	31,493	56,768	458,218	215.41
8,000 to 30,000 population.....	96,775	51,832	20,310	24,633	91,109	141.98
2,500 to 8,000 population.....	59,324	33,273	12,990	13,061	55,894	139.80
Less than 2,500 population.....	32,921	15,745	6,930	10,246	31,818	167.17
PENNSYLVANIA	784,239	734,821	20,751	28,667	657,368	94.71
30,000 population and over.....	703,960	666,382	18,422	19,156	585,489	148.05
8,000 to 30,000 population.....	44,025	37,736	1,665	4,624	39,090	27.03
2,500 to 8,000 population.....	27,674	23,640	472	3,562	25,290	25.77
Less than 2,500 population.....	8,580	7,063	192	1,325	7,499	13.43
EAST NORTH CENTRAL						
OHIO	550,883	423,277	124,578	3,028	461,579	90.91
30,000 population and over.....	431,915	372,138	57,238	2,539	356,283	104.45
8,000 to 30,000 population.....	57,286	28,186	28,850	250	49,487	69.13
2,500 to 8,000 population.....	34,142	14,778	19,128	236	31,116	66.94
Less than 2,500 population.....	27,540	8,175	19,362	3	24,693	50.84
INDIANA	48,850	47,235		1,615	47,455	22.22
30,000 population and over.....	39,458	38,707		751	38,222	31.54
8,000 to 30,000 population.....	4,465	4,046		409	4,333	11.78
2,500 to 8,000 population.....	2,559	2,311		248	2,541	10.08
Less than 2,500 population.....	2,378	2,171		207	2,359	7.79

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EAST NORTH CENTRAL—Contd.						
ILLINOIS	\$499,289	\$193,310	\$187,284	\$118,695	\$490,218	\$76.94
30,000 population and over.....	374,229	177,945	85,666	110,618	367,388	81.83
8,000 to 30,000 population.....	49,183	6,451	38,381	4,351	48,919	65.84
2,500 to 8,000 population.....	48,531	4,386	41,838	2,307	46,807	96.03
Less than 2,500 population.....	27,346	4,528	21,399	1,419	27,104	41.63
MICHIGAN	577,301	471,342	45,501	60,458	522,978	138.31
30,000 population and over.....	509,230	427,462	27,933	53,835	459,511	167.61
8,000 to 30,000 population.....	36,304	23,817	7,793	4,694	33,734	74.39
2,500 to 8,000 population.....	23,809	14,265	8,099	1,445	22,581	77.86
Less than 2,500 population.....	7,958	5,798	1,676	484	7,152	24.29
WISCONSIN	112,614	105,487	1,936	5,191	108,563	57.48
30,000 population and over.....	82,558	77,101	1,936	3,521	78,572	78.00
8,000 to 30,000 population.....	17,890	17,247	-----	643	17,825	44.98
2,500 to 8,000 population.....	6,643	6,155	-----	488	6,643	34.84
Less than 2,500 population.....	5,523	4,984	-----	539	5,523	18.76
WEST NORTH CENTRAL						
MINNESOTA	158,977	130,750	24,248	3,979	133,446	82.71
30,000 population and over.....	128,238	109,615	17,500	1,123	105,128	123.40
8,000 to 30,000 population.....	9,988	8,633	1,277	78	8,933	46.64
2,500 to 8,000 population.....	9,991	4,947	3,789	1,255	9,303	40.46
Less than 2,500 population.....	10,760	7,555	1,682	1,523	10,082	29.66
IOWA	46,209	40,331	4,330	1,548	42,344	29.04
30,000 population and over.....	22,637	22,382	-----	255	20,919	43.93
8,000 to 30,000 population.....	8,362	6,315	1,410	637	7,930	28.46
2,500 to 8,000 population.....	5,089	3,831	1,052	206	4,530	19.03
Less than 2,500 population.....	10,121	7,803	1,868	450	8,965	19.27
MISSOURI	130,505	126,988	1,883	1,634	117,643	51.69
30,000 population and over.....	116,742	113,978	1,524	1,240	104,905	74.13
8,000 to 30,000 population.....	4,172	4,087	-----	85	3,781	13.75
2,500 to 8,000 population.....	3,592	3,216	278	98	3,285	16.10
Less than 2,500 population.....	5,999	5,707	81	211	5,672	14.86
NORTH DAKOTA	14,748	5,044	9,032	672	13,622	53.64
8,000 to 30,000 population.....	8,084	1,944	5,899	241	7,725	91.20
2,500 to 8,000 population.....	2,513	679	1,800	34	2,256	70.06
Less than 2,500 population.....	4,151	2,421	1,333	397	3,641	26.57
SOUTH DAKOTA	12,078	10,248	1,141	689	10,006	35.81
30,000 population and over.....	1,067	1,018	1	48	846	24.59
8,000 to 30,000 population.....	3,576	3,113	440	23	2,989	48.92
2,500 to 8,000 population.....	1,259	1,124	33	102	1,103	28.59
Less than 2,500 population.....	6,176	4,993	667	516	5,068	34.88
NEBRASKA	51,704	36,289	14,197	1,218	48,261	63.29
30,000 population and over.....	24,779	16,004	8,242	533	22,714	76.35
8,000 to 30,000 population.....	4,108	3,082	693	333	3,981	40.75
2,500 to 8,000 population.....	7,946	5,598	2,262	86	7,474	76.69
Less than 2,500 population.....	14,871	11,605	3,000	266	14,092	52.20
KANSAS	73,435	50,136	21,763	1,536	67,890	65.47
30,000 population and over.....	23,689	17,439	5,999	251	21,652	71.25
8,000 to 30,000 population.....	18,068	10,894	6,529	645	16,570	61.88
2,500 to 8,000 population.....	12,228	7,336	4,728	164	11,374	70.70
Less than 2,500 population.....	19,450	14,467	4,507	476	18,294	60.09

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGH, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SOUTH ATLANTIC						
DELAWARE	\$17, 029	\$16, 665	\$296	\$68	\$16, 073	\$104. 07
30,000 population and over.....	14, 661	14, 661	-----	-----	13, 816	129. 61
2,500 to 8,000 population.....	1, 218	1, 019	199	-----	1, 138	68. 77
Less than 2,500 population.....	1, 150	985	97	68	1, 119	35. 75
MARYLAND	211, 916	210, 634	787	495	180, 314	169. 85
30,000 population and over.....	204, 410	204, 163	16	231	173, 233	196. 21
8,000 to 30,000 population.....	2, 895	2, 817	68	10	2, 760	57. 62
2,500 to 8,000 population.....	2, 749	2, 171	494	84	2, 551	46. 48
Less than 2,500 population.....	1, 862	1, 483	209	170	1, 770	23. 32
DISTRICT OF COLUMBIA	103	103	-----	-----	-----	-----
30,000 population and over.....	103	103	-----	-----	-----	-----
VIRGINIA	152, 463	143, 455	427	8, 581	124, 021	135. 14
30,000 population and over.....	114, 103	107, 933	-----	6, 170	90, 073	177. 72
8,000 to 30,000 population.....	21, 437	19, 958	-----	1, 479	18, 736	119. 60
2,500 to 8,000 population.....	10, 884	10, 048	207	629	9, 676	72. 82
Less than 2,500 population.....	6, 039	5, 516	220	303	5, 536	45. 61
WEST VIRGINIA	18, 394	17, 959	119	316	15, 422	23. 56
30,000 population and over.....	8, 493	8, 161	119	213	6, 217	26. 32
8,000 to 30,000 population.....	5, 075	5, 020	-----	55	4, 849	32. 58
2,500 to 8,000 population.....	2, 396	2, 385	-----	11	2, 124	17. 70
Less than 2,500 population.....	2, 430	2, 393	-----	37	2, 232	14. 92
NORTH CAROLINA	171, 094	118, 624	40, 879	11, 591	164, 860	151. 69
30,000 population and over.....	93, 571	63, 609	21, 140	8, 822	90, 631	206. 14
8,000 to 30,000 population.....	25, 294	18, 533	5, 822	939	23, 870	113. 25
2,500 to 8,000 population.....	28, 226	18, 591	8, 566	1, 069	27, 198	144. 32
Less than 2,500 population.....	24, 003	17, 891	5, 351	761	23, 261	98. 64
SOUTH CAROLINA	47, 326	35, 103	4, 864	7, 359	43, 562	85. 15
30,000 population and over.....	15, 177	11, 868	1, 796	1, 513	14, 034	124. 01
8,000 to 30,000 population.....	16, 525	9, 709	1, 987	4, 829	15, 083	112. 22
2,500 to 8,000 population.....	9, 685	8, 070	913	702	8, 932	71. 62
Less than 2,500 population.....	5, 939	5, 456	168	315	5, 513	39. 57
GEORGIA	47, 760	42, 223	2, 613	2, 924	42, 844	36. 03
30,000 population and over.....	30, 912	27, 899	1, 272	1, 741	28, 350	54. 39
8,000 to 30,000 population.....	6, 506	5, 478	772	256	5, 807	27. 42
2,500 to 8,000 population.....	5, 579	4, 823	243	513	4, 523	25. 33
Less than 2,500 population.....	4, 763	4, 023	326	414	4, 164	15. 01
FLORIDA	262, 756	174, 792	75, 614	12, 350	252, 512	272. 28
30,000 population and over.....	86, 412	58, 479	27, 139	794	83, 209	198. 49
8,000 to 30,000 population.....	65, 691	43, 693	18, 763	3, 235	62, 204	332. 94
2,500 to 8,000 population.....	70, 891	46, 860	17, 919	6, 112	68, 390	390. 84
Less than 2,500 population.....	39, 762	25, 760	11, 793	2, 209	38, 709	264. 43
EAST SOUTH CENTRAL						
KENTUCKY	61, 730	55, 556	4, 087	2, 087	53, 205	53. 50
30,000 population and over.....	50, 319	46, 635	2, 203	1, 281	42, 539	83. 29
8,000 to 30,000 population.....	5, 529	4, 865	407	257	4, 957	28. 45
2,500 to 8,000 population.....	3, 625	2, 379	982	264	3, 320	22. 44
Less than 2,500 population.....	2, 267	1, 477	495	285	2, 089	11. 17
TENNESSEE	127, 044	114, 651	8, 473	3, 920	119, 412	115. 12
30,000 population and over.....	90, 278	83, 189	5, 079	2, 010	84, 658	131. 35
8,000 to 30,000 population.....	14, 277	12, 370	1, 206	701	14, 046	115. 00
2,500 to 8,000 population.....	14, 926	12, 511	1, 486	929	13, 543	93. 54
Less than 2,500 population.....	7, 563	6, 581	702	280	7, 165	56. 04
ALABAMA	86, 838	54, 938	25, 312	6, 588	82, 750	88. 86
30,000 population and over.....	52, 897	35, 086	12, 811	5, 000	50, 328	125. 07
8,000 to 30,000 population.....	20, 021	12, 323	6, 855	843	18, 935	92. 91
2,500 to 8,000 population.....	10, 785	5, 460	4, 881	444	10, 563	67. 65
Less than 2,500 population.....	3, 135	2, 069	765	301	2, 924	17. 31

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND AS- SETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
EAST SOUTH CENTRAL—Contd.						
MISSISSIPPI	\$44, 108	\$33, 922	\$9, 268	\$918	\$42, 653	\$81. 51
30,000 population and over.....	10, 535	7, 649	2, 754	132	10, 528	127. 46
8,000 to 30,000 population.....	15, 742	11, 992	3, 397	353	15, 479	95. 08
2,500 to 8,000 population.....	9, 634	7, 379	1, 981	274	8, 860	87. 32
Less than 2,500 population.....	8, 197	6, 902	1, 136	159	7, 786	44. 12
WEST SOUTH CENTRAL						
ARKANSAS	6, 008	5, 555	140	313	5, 700	10. 21
30,000 population and over.....	2, 986	2, 985	-----	1	2, 900	25. 13
8,000 to 30,000 population.....	1, 667	1, 437	63	167	1, 458	11. 96
2,500 to 8,000 population.....	807	715	10	82	794	5. 73
Less than 2,500 population.....	548	418	67	63	548	3. 01
LOUISIANA	114, 483	90, 429	14, 665	9, 389	109, 727	111. 81
30,000 population and over.....	96, 277	77, 114	11, 627	7, 536	92, 882	161. 00
8,000 to 30,000 population.....	7, 278	5, 483	960	835	6, 714	56. 28
2,500 to 8,000 population.....	7, 069	4, 989	1, 293	787	6, 618	42. 34
Less than 2,500 population.....	3, 859	2, 843	785	231	3, 513	27. 25
OKLAHOMA	103, 934	100, 267	-----	3, 667	77, 855	66. 11
30,000 population and over.....	41, 156	39, 813	-----	1, 343	33, 423	87. 63
8,000 to 30,000 population.....	23, 028	22, 250	-----	778	16, 841	59. 80
2,500 to 8,000 population.....	18, 163	17, 496	-----	667	12, 316	62. 95
Less than 2,500 population.....	21, 587	20, 708	-----	879	15, 275	47. 88
TEXAS	294, 392	269, 859	-----	24, 533	274, 215	93. 95
30,000 population and over.....	192, 893	181, 161	-----	11, 732	178, 841	115. 96
8,000 to 30,000 population.....	31, 032	28, 771	-----	2, 261	28, 731	66. 35
2,500 to 8,000 population.....	46, 816	39, 042	-----	7, 774	44, 146	85. 05
Less than 2,500 population.....	23, 651	20, 885	-----	2, 766	22, 497	53. 03
MOUNTAIN						
MONTANA	17, 210	9, 608	6, 919	683	15, 599	61. 79
30,000 population and over.....	2, 511	2, 106	371	34	2, 248	56. 87
8,000 to 30,000 population.....	5, 751	3, 069	2, 584	98	5, 191	60. 57
2,500 to 8,000 population.....	3, 660	1, 507	1, 973	180	3, 199	55. 78
Less than 2,500 population.....	5, 288	2, 926	1, 991	371	4, 961	71. 00
IDAHO	10, 830	7, 712	2, 619	499	10, 372	50. 30
8,000 to 30,000 population.....	4, 035	2, 800	998	237	3, 882	46. 30
2,500 to 8,000 population.....	3, 321	2, 116	1, 072	133	3, 236	68. 31
Less than 2,500 population.....	3, 474	2, 796	549	129	3, 254	43. 39
WYOMING	13, 410	9, 918	3, 224	268	12, 684	106. 88
8,000 to 30,000 population.....	7, 738	4, 750	2, 887	101	7, 319	119. 13
2,500 to 8,000 population.....	1, 063	973	88	2	947	89. 92
Less than 2,500 population.....	4, 609	4, 195	249	165	4, 418	94. 59
COLORADO	63, 771	44, 805	17, 686	1, 280	61, 510	95. 27
30,000 population and over.....	40, 634	28, 456	11, 163	1, 015	39, 412	104. 74
8,000 to 30,000 population.....	6, 065	3, 800	2, 237	28	5, 889	101. 89
2,500 to 8,000 population.....	8, 009	5, 240	2, 712	57	7, 532	82. 05
Less than 2,500 population.....	9, 063	7, 309	1, 574	180	8, 677	72. 45
NEW MEXICO	10, 287	7, 275	2, 857	125	9, 531	66. 90
8,000 to 30,000 population.....	6, 104	3, 756	2, 312	36	5, 496	92. 21
2,500 to 8,000 population.....	2, 873	2, 296	645	32	2, 764	55. 42
Less than 2,500 population.....	1, 280	1, 223	-----	57	1, 271	38. 51
ARIZONA	20, 623	16, 127	4, 406	90	18, 822	105. 50
30,000 population and over.....	14, 090	10, 885	3, 150	55	13, 191	155. 01
8,000 to 30,000 population.....	388	-----	-----	-----	372	20. 84
2,500 to 8,000 population.....	4, 516	3, 768	724	24	3, 980	77. 64
Less than 2,500 population.....	1, 629	1, 086	532	11	1, 270	52. 74

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, VILLAGES, AND BOROUGHES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

POPULATION GROUPS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MOUNTAIN—Continued						
UTAH	\$19, 120	\$15, 395	\$2, 590	\$1, 135	\$18, 679	\$50. 66
30,000 population and over.....	12, 889	10, 008	2, 014	867	12, 873	69. 89
8,000 to 30,000 population.....	1, 319	1, 095	189	35	1, 319	51. 52
2,500 to 8,000 population.....	2, 286	1, 950	204	132	2, 058	33. 75
Less than 2,500 population.....	2, 626	2, 342	183	101	2, 429	24. 79
NEVADA	1, 988	1, 831	143	14	1, 772	32. 44
8,000 to 30,000 population.....	1, 039	917	122	—	910	46. 43
2,500 to 8,000 population.....	445	445	—	—	399	25. 04
Less than 2,500 population.....	504	469	21	14	463	24. 25
PACIFIC						
WASHINGTON	123, 319	105, 882	9, 611	7, 826	118, 161	115. 31
30,000 population and over.....	95, 672	91, 618	—	4, 054	91, 422	138. 90
8,000 to 30,000 population.....	17, 756	9, 413	5, 886	2, 457	17, 411	111. 36
2,500 to 8,000 population.....	5, 611	2, 836	2, 309	466	5, 313	62. 89
Less than 2,500 population.....	4, 280	2, 015	1, 416	849	4, 015	31. 94
OREGON	89, 414	68, 159	18, 236	3, 019	78, 029	130. 47
30,000 population and over.....	53, 340	43, 676	8, 620	1, 044	45, 488	148. 36
8,000 to 30,000 population.....	16, 863	11, 016	4, 856	991	14, 965	141. 40
2,500 to 8,000 population.....	9, 354	6, 198	2, 757	399	8, 308	93. 96
Less than 2,500 population.....	9, 857	7, 269	2, 003	585	9, 238	95. 22
CALIFORNIA	492, 998	486, 215	—	6, 783	473, 044	104. 62
30,000 population and over.....	427, 568	420, 792	—	6, 776	410, 240	122. 23
8,000 to 30,000 population.....	31, 659	31, 659	—	—	30, 551	53. 03
2,500 to 8,000 population.....	21, 111	21, 111	—	—	19, 903	46. 09
Less than 2,500 population.....	12, 660	12, 653	—	7	12, 370	78. 47

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$17, 576, 839	\$8, 689, 740	\$3, 821, 896	\$141. 17	\$79. 90	\$39. 37
State governments.....	2, 360, 958	935, 544	345, 942	19. 07	8. 64	3. 57
Counties.....	2, 390, 830	1, 273, 276	371, 600	21. 82	13. 19	4. 33
Cities, towns, villages, and boroughs.....	8, 842, 189	4, 679, 352	2, 871, 622	111. 45	71. 26	54. 29
School districts.....	1 2, 039, 852	1 1, 052, 935	2 118, 900	(3)	(2)	(3)
Townships.....	343, 879	122, 975	78, 109	(3)	(2)	(3)
Other civil divisions.....	1 1, 599, 131	625, 658	35, 723	(3)	(2)	(3)
GEOGRAPHIC DIVISIONS:						
New England.....	831, 097	550, 709	390, 961	100. 81	72. 46	56. 95
Middle Atlantic.....	5, 842, 169	2, 616, 431	1, 548, 580	219. 07	114. 19	75. 28
East North Central.....	3, 352, 156	1, 652, 555	546, 615	130. 51	74. 62	28. 79
West North Central.....	1, 215, 276	851, 543	282, 970	90. 88	66. 83	23. 62
South Atlantic.....	1, 947, 545	743, 216	255, 195	121. 90	51. 61	20. 02
East South Central.....	827, 098	370, 553	160, 819	82. 80	41. 17	18. 51
West South Central.....	1, 558, 755	704, 546	237, 435	125. 98	66. 70	24. 95
Mountain.....	457, 047	372, 776	112, 770	130. 21	106. 39	38. 29
Pacific.....	1, 515, 696	827, 411	286, 551	179. 14	141. 23	60. 08

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGH, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
NEW ENGLAND:						
Maine.....	\$64,529	\$42,457	\$22,798	\$80.66	\$54.90	\$30.08
New Hampshire.....	31,735	16,123	11,301	67.81	36.16	25.87
Vermont.....	27,180	11,994	6,981	75.50	34.03	19.39
Massachusetts.....	436,600	329,942	267,129	101.77	82.30	75.28
Rhode Island.....	110,353	49,239	30,716	158.55	79.38	52.99
Connecticut.....	160,700	100,954	52,036	98.59	70.33	44.03
MIDDLE ATLANTIC:						
New York.....	3,477,233	1,683,820	1,132,432	271.40	158.15	116.59
New Jersey.....	1,151,231	382,172	170,169	278.61	116.40	61.89
Pennsylvania.....	1,213,705	550,439	245,979	124.82	61.28	30.34
EAST NORTH CENTRAL:						
Ohio.....	875,037	669,443	239,667	129.89	112.25	48.27
Indiana.....	199,034	152,792	67,403	60.87	51.21	24.41
Illinois.....	1,290,544	364,019	139,481	166.59	54.66	23.62
Michigan.....	782,306	361,778	59,997	157.66	94.09	20.43
Wisconsin.....	205,235	104,523	40,067	69.10	38.81	16.56
WEST NORTH CENTRAL:						
Minnesota.....	285,112	269,608	70,363	110.42	109.99	32.26
Iowa.....	241,991	151,614	35,426	97.66	62.23	15.94
Missouri.....	334,265	118,276	61,622	91.53	34.46	18.37
North Dakota.....	36,211	40,266	13,261	52.94	60.89	20.07
South Dakota.....	51,087	50,554	12,685	73.09	78.09	19.72
Nebraska.....	110,506	97,755	36,745	79.73	73.93	29.80
Kansas.....	156,104	123,470	52,868	82.51	69.16	31.36
SOUTH ATLANTIC:						
Delaware.....	29,088	22,451	6,860	121.20	98.32	32.98
Maryland.....	261,168	120,954	59,546	158.28	81.43	44.76
District of Columbia.....	156	156	9,061	.....	36	26.03
Virginia.....	181,242	119,115	61,930	74.49	50.33	29.09
West Virginia.....	151,504	70,512	11,195	86.33	46.58	8.57
North Carolina.....	532,747	182,711	34,344	164.84	69.03	14.88
South Carolina.....	171,699	65,010	21,287	98.45	37.64	13.54
Georgia.....	106,985	64,038	32,548	36.76	21.56	11.89
Florida.....	513,022	98,269	18,424	337.74	95.96	22.72
EAST SOUTH CENTRAL:						
Kentucky.....	113,418	50,519	30,029	43.04	20.68	12.85
Tennessee.....	323,496	133,337	59,099	122.30	56.27	26.41
Alabama.....	210,822	75,198	43,062	78.75	31.37	19.24
Mississippi.....	179,362	111,499	28,629	88.27	62.27	15.25
WEST SOUTH CENTRAL:						
Arkansas.....	255,869	91,280	13,813	137.20	51.03	8.32
Louisiana.....	360,411	126,946	75,007	169.05	69.18	42.97
Oklahoma.....	194,084	129,977	60,721	79.77	61.75	31.32
Texas.....	748,391	356,343	87,894	125.93	73.71	21.07
MOUNTAIN:						
Montana.....	71,269	65,229	18,146	132.57	110.20	43.29
Idaho.....	78,450	62,193	14,130	175.90	136.24	37.30
Wyoming.....	43,009	19,128	4,324	187.81	93.02	26.48
Colorado.....	129,505	99,198	39,647	123.81	101.78	44.89
New Mexico.....	36,943	25,010	7,662	85.91	67.86	20.70
Arizona.....	71,777	44,973	10,889	160.93	124.61	45.01
Utah.....	46,149	50,041	15,289	89.78	106.85	37.77
Nevada.....	9,945	7,004	3,183	108.10	90.49	33.60
PACIFIC:						
Washington.....	217,431	169,063	95,971	137.27	120.21	71.37
Oregon.....	198,849	138,094	43,828	204.79	170.69	57.90
California.....	1,099,416	520,254	146,752	186.15	142.81	55.01

¹ Exclusive of schools under administration of counties, cities, towns, villages, and boroughs. (For detail see individual State reports.)

² Includes only debt of school districts outside of cities, towns, villages, and boroughs having a population of 2,500 and over. Debt on account of schools in cities, towns, villages, and boroughs with a population of 2,500 and over is included with cities, towns, villages, and boroughs.

³ Not computed.

⁴ Includes townships of Missouri, South Carolina, and Washington.

⁵ No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932					1932	1922	1912
	Total	Real property and improvements	Personal property	Other property	1922			
Grand total.....	\$163,317,104	\$125,933,195	\$30,514,598	\$6,869,393	\$194,616,675	\$1,311.67	\$1,146.16	\$715.48
GEOGRAPHIC DIVISIONS:								
New England.....	13,918,427	11,621,110	2,188,119	109,198	10,249,809	1,688.31	1,348.55	1,098.58
Middle Atlantic.....	46,141,780	44,069,629	4,555,947	516,264	29,260,038	1,842.72	1,277.00	908.64
East North Central.....	39,131,723	28,699,038	8,598,308	1,844,377	15,507,238	1,523.47	1,384.85	816.75
West North Central.....	17,291,747	12,046,229	4,067,168	1,178,350	18,796,060	1,293.03	1,475.23	675.64
South Atlantic.....	14,157,353	9,125,872	3,697,241	1,334,240	11,577,386	886.16	804.02	456.21
West South Central.....	6,627,009	4,095,935	1,916,023	615,051	5,786,887	663.43	643.01	303.25
East South Central.....	8,216,239	5,571,453	2,236,399	408,407	7,209,643	664.05	682.54	494.35
Mountain.....	4,538,909	2,902,884	999,429	676,666	4,745,718	1,213.42	1,354.42	553.92
Pacific.....	10,263,897	7,801,045	2,305,892	186,960	6,322,537	1,216.63	1,079.22	1,013.04
NEW ENGLAND:								
Maine.....	756,860	641,092	115,768	—	637,403	946.08	824.27	550.03
New Hampshire.....	679,523	556,999	66,783	56,141	617,981	1,451.97	1,386.00	1,006.74
Vermont.....	440,931	245,847	142,027	53,057	221,530	1,224.81	871.82	615.44
Massachusetts.....	7,442,765	6,383,675	1,059,120	—	5,677,715	1,734.92	1,428.96	1,333.47
Rhode Island.....	1,447,034	983,963	463,071	—	1,046,691	2,079.07	1,697.37	1,067.87
Connecticut.....	3,151,284	2,809,934	341,350	—	1,962,764	1,933.30	1,837.39	881.15
MIDDLE ATLANTIC:								
New York.....	29,559,936	29,181,994	377,942	—	15,390,399	2,307.21	1,445.49	1,146.08
New Jersey.....	6,819,527	5,451,120	852,293	516,204	2,490,490	1,690.42	1,249.44	905.80
Pennsylvania.....	12,762,317	9,436,515	3,325,802	—	9,767,274	1,312.46	1,087.35	625.17
EAST NORTH CENTRAL:								
Ohio.....	13,452,947	9,376,136	4,076,811	—	10,406,661	2,017.54	1,744.97	1,305.30
Indiana.....	5,073,241	3,785,375	1,287,866	—	6,225,700	1,551.45	1,751.48	697.60
Illinois.....	7,268,860	5,063,319	1,478,264	738,287	4,000,497	1,938.28	690.70	396.96
Michigan.....	8,262,964	5,641,738	1,312,891	408,325	2,317,562	1,665.25	1,542.08	788.19
Wisconsin.....	5,073,701	3,932,470	431,476	709,755	5,106,126	1,708.32	1,895.72	1,019.31

WEST NORTH CENTRAL

Minnesota.....	2,307,881	1,680,190	627,691	2,353,695	1,474,585	893,83	960,19	676,08
Iowa.....	1,463,741	1,037,037	614,654	1,766,003	992,093	590,69	723,49	405,90
Missouri.....	4,788,878	3,519,493	791,088	4,683,400	1,860,088	1,311,30	1,349,84	554,59
North Dakota.....	1,890,452	613,219	267,183	1,308,315	293,048	1,287,18	1,978,54	443,44
South Dakota.....	1,808,676	1,134,413	373,263	1,977,128	354,279	2,158,33	2,053,97	550,87
Nebraska.....	2,675,864	1,674,389	701,475	3,202,706	433,372	1,980,64	2,422,07	375,77
Kansas.....	3,666,275	2,360,440	691,814	3,554,813	2,746,900	1,937,78	1,991,06	1,626,61
SOUTH ATLANTIC:								
Delaware.....	262,169	1,992,169	(1)	227,070	93,814	1,217,37	994,48	450,95
Maryland.....	2,761,586	809,019	615,386	1,685,496	1,235,458	1,673,69	1,134,69	928,77
District of Columbia.....	1,845,090	1,294,692	615,386	1,176,867	359,932	3,750,18	2,687,26	1,084,06
Virginia.....	2,333,620	1,178,222	210,922	1,828,263	864,963	1,967,38	1,771,69	406,28
West Virginia.....	2,877,968	1,010,264	266,516	2,092,567	1,163,013	1,089,46	1,382,43	894,11
North Carolina.....	2,893,758	2,965,400	269,259	2,521,115	747,501	875,85	952,46	323,90
South Carolina.....	2,407,000	1,965,094	196,008	436,000	291,531	283,89	262,45	185,42
Georgia.....	211,901	724,816	218,223	1,191,569	842,358	435,67	401,25	307,80
Florida.....	1,267,790	463,816	63,968	421,449	212,887	342,63	411,55	267,91
EAST SOUTH CENTRAL:								
Kentucky.....	3,089,586	1,561,759	1,497,827	2,404,147	1,031,174	1,161,13	984,20	441,37
Tennessee.....	1,663,892	1,284,070	113,845	1,730,828	625,687	629,07	730,49	279,56
Alabama.....	1,210,876	774,791	242,284	943,516	596,807	452,33	393,55	263,20
Mississippi.....	692,655	474,315	107,788	708,396	411,551	340,87	395,62	219,26
WEST SOUTH CENTRAL:								
Arkansas.....	554,835	398,163	168,672	578,462	427,473	297,50	323,38	287,54
Louisiana.....	1,666,140	1,097,676	568,474	1,561,581	560,518	781,49	850,95	316,36
Oklahoma.....	1,753,601	1,093,958	231,238	1,687,480	1,193,656	720,76	801,76	615,68
Texas.....	4,241,683	2,991,688	1,250,025	3,382,110	2,532,710	713,73	699,60	607,07
MOUNTAIN:								
Montana.....	410,635	235,183	77,093	460,843	346,551	763,82	778,57	898,75
Idaho.....	428,018	287,373	23,572	477,897	167,512	959,68	1,046,88	442,20
Wyoming.....	418,660	292,501	75,052	366,412	180,751	1,828,21	1,781,92	1,106,69
Colorado.....	1,447,170	917,469	528,711	1,560,762	422,390	1,383,53	1,91,91	478,14
New Mexico.....	324,301	146,091	44,795	328,899	172,458	777,44	895,06	195,73
Arizona.....	674,720	583,097	89,632	783,995	140,338	1,512,85	2,033,77	608,03
Utah.....	618,465	371,715	85,866	630,073	200,299	1,203,12	1,845,37	494,89
Nevada.....	206,991	176,313	30,678	195,835	101,087	2,249,90	2,529,94	1,087,20
PACIFIC:								
Washington.....	1,250,040	1,020,510	229,530	1,111,890	1,005,086	798,17	790,61	747,45
Oregon.....	1,092,772	809,158	105,654	1,009,499	905,012	1,125,41	1,247,80	1,195,54
California.....	7,961,085	5,978,377	1,972,708	4,201,148	2,921,277	1,346,27	1,163,20	1,095,13

1 Valuation of personal property included with that of real property.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, AND BOROUGHES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY GEOGRAPHIC DIVISIONS AND STATES: 1932, 1922, AND 1912

[Totals expressed in thousands]

GEOGRAPHIC DIVISION AND STATE	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1932	1922	1912
	Total	State	County	Cities, towns, villages, and boroughs	School districts	Townships	Other civil divisions	1932	1922	1912
Grand total	\$5,026,763	\$359,011	\$924,309	\$2,900,661	\$1,197,839	\$216,507	\$198,446	\$3,503,725	\$1,349,841	\$1,94
GEOGRAPHIC DIVISIONS:										
New England.....	399,504	20,231	17,540	304,195	2,008	54,182	1,348	127,232	2.87	1.69
Middle Atlantic.....	1,464,289	39,665	162,417	942,797	237,741	74,769	6,900	840,028	2.87	1.95
East North Central.....	1,220,670	98,923	200,385	382,557	419,304	65,105	54,396	869,982	3.12	1.88
West North Central.....	511,566	51,578	113,110	127,383	197,765	18,158	3,572	490,829	2.96	2.23
South Atlantic.....	359,097	31,242	109,095	149,358	63,829	-----	5,573	255,316	2.64	1.57
East South Central.....	160,478	25,707	63,023	53,487	17,817	-----	444	125,781	2.42	1.96
West South Central.....	320,028	51,960	67,743	81,250	88,907	4,293	25,876	222,351	3.90	1.65
Mountain.....	160,820	27,407	49,831	25,848	56,837	-----	1,897	144,466	3.64	3.33
Pacific.....	430,311	12,298	141,165	133,776	114,631	-----	28,441	284,756	4.18	2.30
NEW ENGLAND:										
Maine.....	31,308	5,452	1,640	9,906	-----	14,260	120	22,295	4.14	2.16
New Hampshire.....	20,320	2,998	1,623	7,475	-----	7,007	-----	15,029	2.99	1.59
Vermont.....	12,101	1,267	63	3,314	414	-----	36	9,188	2.74	1.81
Massachusetts.....	231,212	7,500	13,062	210,322	-----	-----	328	156,285	3.11	1.72
Rhode Island.....	28,953	1,208	-----	27,572	-----	-----	173	19,925	2.00	1.32
Connecticut.....	75,610	1,776	1,152	45,706	1,594	24,691	691	47,794	2.40	1.58
MIDDLE ATLANTIC:										
New York.....	824,022	2,363	63,632	670,773	43,908	43,056	290	454,878	2.79	1.99
New Jersey.....	269,595	37,302	47,413	134,212	38,703	11,965	-----	145,355	3.95	1.98
Pennsylvania.....	370,672	(¹)	51,372	137,812	155,130	19,748	6,610	239,795	2.90	1.84
EAST NORTH CENTRAL:										
Ohio.....	302,861	5,378	61,067	81,400	140,982	13,046	988	224,423	2.25	1.18
Indiana.....	138,341	14,712	22,638	28,017	54,703	18,271	-----	117,138	2.73	2.40
Illinois.....	391,159	28,341	34,188	152,903	102,614	19,697	53,408	250,380	5.38	3.62
Michigan.....	266,718	42,214	52,940	107,864	59,271	4,429	-----	168,797	47,998	2.07
Wisconsin.....	121,591	8,270	20,552	62,662	11,445	9,662	-----	108,944	3.23	2.13

UNITED STATES SUMMARY

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WEST NORTH CENTRAL:									
Minnesota.....	120,345	15,029	23,265	44,411	30,121	7,519	107,325	38,108	4.56
Iowa.....	101,197	9,108	20,688	16,635	45,571	195	105,842	36,570	6.21
Missouri.....	103,234	5,796	18,995	36,891	38,765	2,787	91,445	35,491	6.91
North Dakota.....	27,931	3,328	6,881	2,637	12,452	2,422	31,167	11,875	2.16
South Dakota.....	29,975	4,865	6,715	3,516	13,514	1,227	32,483	10,720	3.17
Nebraska.....	48,522	6,198	8,096	9,707	22,625	1,195	53,236	19,781	1.99
Kansas.....	80,362	7,254	18,870	13,586	34,717	5,600	69,331	27,895	1.81
SOUTH ATLANTIC:									
Delaware.....	5,915	(¹)	2,586	3,236	93	---	4,841	1,791	2.02
Maryland.....	55,158	6,275	14,332	34,259	---	---	40,026	16,360	2.00
District of Columbia.....	25,254	---	25,254	25,254	---	292	12,366	5,399	1.37
Virginia.....	43,386	5,259	15,714	22,276	---	137	33,878	13,822	1.64
West Virginia.....	50,657	3,568	15,193	5,768	26,108	---	38,435	10,026	1.86
North Carolina.....	47,711	4,507	20,233	13,610	8,477	884	37,017	9,989	1.09
South Carolina.....	27,379	2,755	7,753	5,565	11,188	118	20,886	6,899	6.71
Georgia.....	45,540	6,339	16,631	14,239	8,331	---	35,673	18,414	3.59
Florida.....	58,097	2,539	16,653	25,131	9,632	4,142	32,194	8,436	11.16
EAST SOUTH CENTRAL:									
Kentucky.....	51,063	10,964	11,304	16,759	12,036	---	37,322	17,669	1.67
Tennessee.....	43,989	1,331	21,908	20,248	502	---	35,127	14,112	2.71
Alabama.....	32,790	7,871	17,231	7,688	---	---	22,684	9,971	2.40
Mississippi.....	32,636	5,541	12,580	8,792	5,279	444	30,648	9,911	4.71
WEST SOUTH CENTRAL:									
Arkansas.....	20,382	4,827	4,972	1,694	9,289	---	17,476	10,621	3.67
Louisiana.....	55,053	9,593	5,132	19,766	10,169	10,393	41,562	14,432	3.30
Oklahoma.....	68,944	6,151	15,681	13,365	28,454	4,293	54,079	19,705	3.93
Texas.....	175,649	31,389	42,258	46,525	39,995	15,452	109,234	32,965	4.14
MOUNTAIN:									
Montana.....	26,317	2,254	9,664	2,982	11,384	---	26,008	11,245	6.41
Idaho.....	19,109	2,813	6,351	2,390	6,922	33	18,569	6,952	4.46
Wyoming.....	10,938	2,120	3,637	1,400	3,761	1,633	8,365	2,610	2.61
Colorado.....	44,887	5,074	11,094	10,865	17,854	---	44,588	16,931	2.88
New Mexico.....	11,908	2,186	2,364	1,039	6,319	---	8,805	3,426	3.56
Arizona.....	21,807	6,410	9,034	2,677	3,470	216	15,352	4,358	3.23
Utah.....	19,676	5,124	4,220	3,792	6,530	---	17,711	6,529	3.18
Nevada.....	6,178	1,426	3,457	703	5,577	15	5,068	2,276	2.98
PACIFIC:									
Washington.....	73,131	12,298	19,517	17,569	19,144	---	66,283	31,205	5.85
Oregon.....	41,488	(¹)	12,647	10,731	16,278	4,603	40,060	17,139	1.89
California.....	315,692	(¹)	109,001	106,476	79,209	22,006	178,383	62,689	3.97

¹ No general property tax levied for State purposes.

ALABAMA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Alabama relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 67 counties, and the 297 cities and towns, or a total of 365 political units that have the power to levy taxes or incur debt.

The data for Alabama were compiled from reports on file in the offices of the State Auditor and the State Department of Education, Montgomery, Ala., and from reports secured by local agents and through correspondence.

Fiscal year.—For Alabama the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties and the cities and towns are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Alabama on January 1, 1932, was 2,677,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Alabama the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$7,177,171.

The excess of governmental costs over revenue receipts was 16.5 percent for the State government, 1.7 percent for the counties, and 7.7 for the cities and towns.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, revenue receipts exceed governmental costs, exclusive of capital outlays, by \$9,650,814.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$82,968,618	100.0	\$90,145,789	100.0	\$210,822,063	100.0	\$32,790,485	100.0
State government.....	31,359,822	37.8	36,519,437	40.5	82,342,068	39.1	7,870,694	24.0
Counties.....	32,405,371	39.1	32,944,187	36.5	45,730,310	21.7	17,231,614	52.6
Cities and towns.....	19,203,425	23.1	20,682,165	22.9	82,749,685	39.3	7,688,177	23.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Alabama and all subdivisions of the State amounted to \$82,968,618, or an average of \$30.99 for each person in the State. Of this amount \$31,359,822 was for the State; \$32,405,371 for the counties; and \$19,203,425 for the cities and towns. The revenues collected include \$32,395,025, general property taxes; \$1,788,543, special taxes; \$327,693, poll taxes; \$14,664,428, licenses and permits; \$3,406,235, special assessments; \$20,069,601, subventions, donations, and pension assessments; \$1,012,006, interest, rents, and highway privileges; \$3,494,787, earnings of public service enterprises; \$5,117,862 earnings of general departments; and \$692,438, fines, forfeits, and escheats. Of the \$20,069,601 classified as subventions, donations, and pension assessments, \$5,306,930 represents subventions by the Federal Government to the State, principally for highways.

The schools of a few cities and towns of Alabama are administered by the city or town government. For the most part, however, the schools of this State are under county administration.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$9,409,000 in 1912, \$22,310,000 in 1922, and \$32,049,200 in 1931, this being an increase of 43.7 percent from 1922 to 1931, and 240.6 percent from 1912 to 1931. Special taxes amounted to \$143,000 in 1912, \$817,000 in 1922, and \$1,788,543 in 1931. Poll taxes amounted to \$344,000 in 1912, \$298,000 in 1922, and \$310,216 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,276,000 in 1912, \$5,126,000 in 1922, and \$14,402,051 in 1931. Special assessments amounted to \$889,000 in 1912, \$1,110,000 in 1922, and \$3,330,626 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Alabama and all subdivisions of the State for 1931 amounted to \$90,145,789, or an average expenditure of \$33.67 per person. Of the total amount expended, \$36,519,437 was disbursed by the State government; \$32,944,187 by the counties; and \$20,682,165 by the cities and towns. The total comprises \$60,598,217 for operation and maintenance of general departments; \$1,978,824 for operation and maintenance of public service enterprises; \$10,740,763 for interest on debt; and \$16,827,985 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns having a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$12,873,000 to \$61,792,236, or 380 percent; interest payments, from \$1,762,000 to \$10,599,738, or 501.6 percent; and outlay payments, from \$2,571,000 to \$16,736,815, or 551 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties and the cities and towns.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, and the cities and towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Alabama and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$210,822,063, or an average per capita of \$78.75. In 1922 the average per capita was \$31.37, and in 1912, \$19.24.

Of the total debt reported for 1931, \$82,342,068 was for the State government; \$45,730,310 for the counties; and \$82,749,685 for the cities and towns.

The gross debt of the State government, less sinking fund assets, increased 440.6 percent from 1922 to 1931 and 527 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 114.3 percent from 1922 to 1931 and 329.3 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Alabama, for the purpose of assessment, real and personal property is estimated at its fair market value and is assessed at 60 percent of such value. Assessments are made by county assessors. The return and listing of property for taxation commences on October 1 of each year and must be finished by January 1, following.

The assessed valuation of all property in Alabama subject to levies of the general property tax was \$1,210,875,924 in 1931 as compared with \$943,516,000 in 1922 and \$566,807,000 in 1912. The per capita assessed valuation increased from \$253.20 in 1912 to \$393.65 in 1922, and to \$452.33 in 1931.

TAX LEVIES

In Alabama, State and county taxes are collected by a county tax collector. Unless otherwise provided, taxes become due and payable on October 1, and delinquent on January 1, following.

County tax collectors are also required to collect levies made for school purposes, and turn the same over to the treasurer of the school funds.

Municipalities may provide for the assessment, equalization, and collection of taxes by officers and boards performing such duties for the State and counties.

The total levies of the general property tax for the State and all subdivisions were \$9,971,000 for 1912, \$22,684,000 for 1922, and \$32,790,485 for 1931, this being a per capita of \$4.45, \$9.46, and \$12.25, respectively.

Of the total levies reported for 1931, \$7,870,694 was for the State; \$17,231,614 for the counties; and \$7,688,177 for the cities and towns. The average rate of levy per \$100 of the assessed valuation was \$1.76 for 1912, \$2.40 for 1922, and \$2.71 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS													
			Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	Highway privi-leges, rents, and in-terest	Earnings of general de-part-ments	Earnings of public service enter-prises	
					Total	General property	Poll	Licenses and per-mits								
Grand total.....	2, 677, 000	\$32, 969	\$30. 99	\$249, 176	\$32, 395	\$328	\$14, 664	\$3, 406	\$693	\$13, 877	\$1, 192	\$1, 012	\$5, 118	\$3, 495		
State government.....		31, 360	11. 77	20, 450	7, 969			410	24	5, 306	281	444	3, 393	1, 052		
Counties.....	(1)	32, 405	12. 10	17, 817	16, 974	262	10, 692	581	212	12, 083	884	182	1, 217			
Cities and towns.....		19, 204	20. 62	10, 909	7, 452	66	3, 391	2, 996	457	1, 478	27	386	1, 508	2, 443		
<hr/>																
ATAUGA.....		19, 800	293	138	124	3	11	7		109	13	1	18	7		
County.....		19, 800	262	123	116	2	5			109	13		17			
Cities and towns.....		2, 970	31	15	8	1	6	7				1	1	7		
<hr/>																
BALDWIN.....		29, 600	455	250	228	3	19	14	6	126	6	3	17	33		
County.....		29, 600	366	217	205	3	9		5	126	6		12			
Cities and towns.....		5, 726	89	33	23		10	14	1			3	5	33		
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BARBOUR.....		32, 500	402	193	162	3	28	14	1	150	3	2	8	31		
County.....		32, 500	301	140	136	2	2			150	3	2	6			
Cities and towns.....		8, 543	101	53	26	1	26	14	1				2	31		
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BIBB.....		20, 780	232	103	97	1	5			118	2		4	5		
County.....		20, 780	220	98	94	1	3			118	2		2			
Cities and towns.....		2, 687	12	5	3		2						2	5		
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BLOUNT.....		28, 400	261	91	82	2	7	6		150	9		5			
County.....		28, 400	250	86	79	2	5			150	9		5			
Cities and towns.....		1, 855	11	5	3		2	6								
<hr/>																
BULLOCK.....		20, 016	277	125	111	2	12			128	3		9	12		
County.....		20, 016	236	102	99	2	1			128	3		3			
Cities and towns.....		3, 585	41	23	12		11						6	12		
<hr/>																
BUTLER.....		30, 300	349	182	150	5	27		3	132	10	3	4	15		
County.....		30, 300	284	136	124	4	8		2	132	10					
Cities and towns.....		7, 050	65	46	26	1	19		1		3			15		

CALHOUN	56,900	1,309	23.01	761	618	5	128	60	19	324	69	34	21	31
County	56,900	922	16.20	481	458	4	19	---	4	324	69	29	15	---
Cities and towns	31,218	387	12.40	270	160	1	109	60	15	---	---	5	6	31
CHAMBERS	39,313	597	15.19	228	207	8	13	3	4	242	19	7	50	44
County	39,313	516	13.13	200	191	7	11	---	2	241	19	7	47	---
Cities and towns	8,716	81	9.29	28	16	1	3	---	2	1	---	---	3	44
CHEROKEE	20,219	216	10.68	71	65	1	5	---	1	132	10	1	1	---
County	20,219	216	10.68	71	65	1	5	---	1	132	10	1	1	---
Cities and towns	204	---	---	---	---	---	---	---	---	---	---	---	---	---
CHILSON	24,900	327	13.13	186	177	2	7	---	5	126	6	1	3	---
County	24,900	317	12.73	176	168	2	6	---	5	126	6	1	3	---
Cities and towns	3,077	10	3.25	10	9	---	1	---	---	---	---	---	---	---
CHOCTAW	20,513	221	10.77	102	96	2	4	---	1	104	2	---	12	---
County	20,513	220	10.72	101	96	2	3	---	1	104	2	---	12	---
Cities and towns	1,022	1	.98	1	---	---	1	---	---	---	---	---	---	---
CHARGE	26,016	305	11.72	149	142	2	5	---	2	121	20	1	7	5
County	26,016	287	11.03	138	137	1	5	---	2	121	20	1	7	---
Cities and towns	4,589	18	3.92	11	5	---	---	---	---	---	---	---	---	5
CLAY	17,768	222	12.49	68	57	2	9	2	1	134	7	---	6	4
County	17,768	204	11.48	57	52	2	3	---	1	134	7	---	5	---
Cities and towns	2,805	18	6.42	11	5	---	6	2	---	---	---	---	1	4
CLERMONT	12,877	166	12.89	57	53	1	3	---	1	98	7	2	1	---
County	12,877	159	12.35	52	49	1	2	---	1	98	7	---	1	---
Cities and towns	1,682	7	4.16	5	4	---	1	---	---	---	---	2	---	---
COFFEE	33,000	355	10.76	128	110	3	15	5	1	193	3	1	7	17
County	33,000	307	9.30	103	100	3	15	---	---	193	3	1	7	---
Cities and towns	7,340	48	6.54	25	10	---	---	---	---	---	---	---	---	17
COLBERT	20,860	599	20.06	361	309	2	50	41	7	178	1	4	6	1
County	20,860	429	14.37	241	233	2	6	---	3	178	1	4	2	---
Cities and towns	12,802	170	13.28	120	76	---	44	41	4	---	---	---	4	1
CONECUH	25,600	302	11.80	127	109	4	14	---	6	121	1	3	20	24
County	25,600	258	10.08	111	99	4	8	---	6	121	1	1	18	---
Cities and towns	2,854	44	15.42	16	10	---	6	---	---	---	---	2	2	24
COOSA	12,460	226	18.14	127	121	2	4	---	---	92	1	---	4	2
County	12,460	218	17.50	123	119	2	2	---	---	92	1	---	2	---
Cities and towns	1,512	8	5.29	4	2	---	2	---	---	---	---	---	2	---
COWARTON	41,900	631	15.06	296	254	12	30	---	9	268	11	1	24	22
County	41,900	544	12.98	238	223	11	4	---	5	268	11	---	22	---
Cities and towns	11,183	87	7.77	58	31	1	26	---	4	---	---	1	2	22

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension as-sess-ments	Highway privi-leges, rents, and in-terest	Earnings of general depart-ments	Earning of public service enter-prises
				Total	General property	Poll	Licenses and per-mits							
ORENSHAW.....	23,800	\$296	\$12.44	\$93	\$72	\$4	\$17	\$7	\$153	\$2		\$10	\$31	
County.....	23,800	243	10.21	74	66	4	4	5	153	2		9	31	
Cities and towns.....	4,116	53	12.88	19	6		13					1		
CULLMAN.....	42,400	620	14.62	233	193	6	34	3	246	15	\$5	19	91	
County.....	42,400	471	11.11	198	178	6	14	2	246	15	1	9	91	
Cities and towns.....	3,790	149	39.31	35	15		20	1			4	10		
DALE.....	23,300	295	12.66	137	118	3	16	2	147	2	1	4	2	
County.....	23,300	267	11.46	114	108	3	13	2	147	2		4	2	
Cities and towns.....	5,763	28	4.86	23	10		13				1		2	
DALLAS.....	55,200	949	17.19	525	394	6	125	65	262	3	6	15	66	
County.....	55,200	593	10.74	310	300	2	8	3	262	3	4	11		
Cities and towns.....	18,794	356	18.94	215	94	4	117	65			2	4	66	
DE KALB.....	41,100	443	10.78	196	154	13	29	7	205	4		18	10	
County.....	41,100	402	9.78	175	144	13	18	18	205	4		18		
Cities and towns.....	5,013	41	8.18	21	10		11	7					10	
ELMORE.....	35,300	493	13.97	333	313	2	18	1	141	5	5	6	1	
County.....	35,300	470	13.31	312	301	2	9	1	141	5	5	6		
Cities and towns.....	3,884	23	5.92	21	12		9						1	
ESCAMBIA.....	28,900	489	16.92	274	246	4	24	5	161	7	4	22	12	
County.....	28,900	427	14.78	234	226	4	4		161	7	4	20		
Cities and towns.....	8,074	62	7.68	40	20		20	5				2	12	
ETOWAH.....	66,200	1,576	23.81	813	637	15	161	263	349	3	3	19	109	
County.....	66,200	866	13.08	500	473	4	23		349	3	2	12		
Cities and towns.....	40,199	710	17.66	313	164	11	138	263			1	7	109	

FAYETTE	18,500	290	15.08	119	103	5	11	2	4	112	30	13	10
County	18,500	288	13.95	100	90	4	6	2	3	112	30	13	10
Cities and towns	2,609	32	12.27	19	13	1	5		1				
FRANKLIN	25,900	404	15.60	209	188	5	16	21	5	153	2	13	
County	25,900	350	13.51	179	171	5	13	21	3	153	2	12	
Cities and towns	5,610	54	9.63	30	17				2			1	
GENEVA	30,200	325	10.76	143	120	3	20		3	154	2	4	19
County	30,200	276	9.14	116	111	2	3		1	154	2	3	
Cities and towns	6,532	49	7.50	27	9	1	17		2			1	19
GREENE	20,000	193	9.65	89	83	1	5		1	93	3	6	
County	20,000	181	9.05	79	78	1			1	93	3	1	
Cities and towns	1,899	12	6.32	10	5		5		1			1	
HALE	26,600	222	8.35	89	75	2	12		1	121	3	8	
County	26,600	207	7.78	75	69	2	4		1	121	3	7	
Cities and towns	3,734	15	4.02	14	6		8					1	
HENRY	23,000	203	8.83	85	68	3	14	2	1	107	2	5	1
County	23,000	179	7.78	66	60	2	4		1	107	2	4	
Cities and towns	4,386	24	5.47	19	8	1	10	2				1	1
HOUSTON	47,400	876	18.48	269	214	2	53	35	17	251	7	15	270
County	47,400	465	9.81	185	176	2	7		2	251	7	8	
Cities and towns	19,555	411	21.02	84	38		46	35	15			7	270
JACKSON	37,100	382	10.30	230	212	7	11		2	138	5	5	2
County	37,100	357	9.62	211	201	7	3		1	138	5	2	
Cities and towns	5,951	25	4.20	19	11		8		1			2	
JEFFERSON	452,200	15,730	34.79	10,419	8,918	29	1,472	1,652	281	2,190	126	766	29
County	452,200	6,334	14.01	4,599	4,522	27	50		60	1,033	114	478	
Cities and towns	322,574	9,396	29.13	5,820	4,396	2	1,422	1,652	221	1,157	12	288	29
LAMAR	18,001	230	12.78	82	74	4	4	1	1	130	8	8	
County	18,001	222	12.33	75	68	4	3		1	130	8	8	
Cities and towns	2,752	8	2.91	7	6		1						
LAUDERDALE	41,400	751	18.14	327	261	2	64	70	4	264		10	70
County	41,400	474	11.45	204	190	2	12		2	264		1	
Cities and towns	12,942	277	21.57	123	71		52	70	2		3	9	70
LAWRENCE	27,400	243	8.87	117	109	3	5		3	111	5	5	2
County	27,400	236	8.61	113	107	3	3		2	111	5	5	
Cities and towns	1,665	7	4.20	4	2		2		1			2	2
LEE	36,600	722	19.73	268	229	4	35	18	3	195	102	9	127
County	36,600	483	13.20	185	180	3	2			193	102	3	
Cities and towns	8,956	239	26.69	83	49	1	33	18	3	2		6	127

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments and es- tates	Fines, forfeits, and es- cheats	Subven- tions and grants	Donations, gifts, and pension as- sessments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises	
				Total	General property										Licenses and per- mits
LIMESTONE	37,500	\$356	\$9.49	\$164	\$147	\$4	\$13		\$1	\$138	\$1	\$6	\$2	\$44	
County	37,500	291	7.76	146	136	4	6		1	138	1	6	1	44	
Cities and towns	4,810	65	13.51	18	11		7					1			
LOWNESS	22,878	198	8.65	74	69	1	4		1	118	1	1	3		
County	22,878	194	8.48	70	67	1	2		1	118	1	1	3		
Cities and towns	1,092	4	3.66	4	2		2								
MACON	27,700	333	12.02	132	112	2	18		2	124	61		4	10	
County	27,700	287	10.36	100	100		18		2	124	61		2	10	
Cities and towns	4,070	46	11.30	32	12	2							2		
MADISON	66,900	1,019	15.23	514	443	3	68	\$60	14	326	10	10	7	78	
County	66,900	696	10.40	347	327	2	18		2	326	10	8	3		
Cities and towns	12,631	323	25.57	167	116	1	50	60	12			2	4	78	
MARENGO	36,500	376	10.30	193	171	1	21			151	6	3	5	18	
County	36,500	313	8.58	151	144	1	6			151	6	2	3		
Cities and towns	5,660	63	11.13	42	27		15					1		18	
MARION	26,600	320	12.03	136	116	5	15	1	2	169			12		
County	26,600	303	11.39	122	108	4	10		1	169			11		
Cities and towns	4,406	17	3.86	14	8	1	5	1					1		
MARSHALL	41,000	464	11.32	183	149	7	27	37	2	184	18	1	27	12	
County	41,000	372	9.07	146	137	6	3			184	16	1	25		
Cities and towns	7,658	92	12.01	37	12	1	24	37	2		2		2	12	
MOBILE	121,500	4,010	33.00	2,922	2,502	24	396	158	45	259	16	116	102	392	
County	121,500	2,241	18.44	1,869	1,806	12	51	20	20	259	5	9	79		
Cities and towns	74,462	1,769	23.76	1,053	696	12	345	158	25		11	107	23	392	

MONROE.....	328	10.83	133	122	5	6	1	164	19	1	10	---
County.....	30,300	315	120	112	3	5	1	164	19	1	10	---
Cities and towns.....	2,718	4.78	13	10	2	---	---	---	---	---	---	---
MONTGOMERY.....	3,034	29.83	1,748	1,347	13	388	249	541	5	14	135	319
County.....	101,700	9.98	685	625	13	50	---	224	3	1	86	---
Cities and towns.....	66,800	30.22	1,060	722	---	338	249	307	2	13	49	319
MORGAN.....	725	15.36	453	373	5	75	34	203	4	8	10	4
County.....	47,200	514	290	285	3	2	---	203	4	6	10	---
Cities and towns.....	21,173	9.97	163	88	2	73	34	---	---	---	---	4
PERRY.....	26,600	252	94	81	1	12	2	122	14	2	5	10
County.....	26,600	222	77	72	1	4	---	122	14	2	5	---
Cities and towns.....	3,565	30	17	9	---	8	2	---	---	---	---	10
PICKENS.....	24,902	296	111	101	2	8	---	141	21	---	14	6
County.....	24,902	278	99	94	1	4	---	141	21	---	14	---
Cities and towns.....	3,344	18	12	7	1	4	---	---	---	---	---	6
PIKE.....	32,300	505	214	183	2	29	18	156	2	4	7	100
County.....	32,300	335	165	161	2	2	---	156	2	4	7	---
Cities and towns.....	8,911	170	49	22	---	27	18	---	---	---	---	100
RANDOLPH.....	26,861	377	134	112	2	20	4	203	7	1	14	12
County.....	26,861	327	102	95	1	6	---	203	7	1	14	---
Cities and towns.....	5,296	50	32	17	1	14	4	---	---	---	---	12
RUSSELL.....	27,377	320	131	109	1	21	28	127	1	---	---	4
County.....	27,377	268	88	87	1	---	---	116	1	---	---	---
Cities and towns.....	15,384	112	43	22	---	21	28	11	---	---	---	4
St. CLAIR.....	24,700	379	148	129	4	15	1	138	19	1	16	56
County.....	24,700	307	137	125	3	9	---	138	19	1	12	---
Cities and towns.....	3,277	72	11	4	1	6	1	---	---	---	---	56
SHELBY.....	27,700	412	201	183	5	13	3	147	39	2	13	2
County.....	27,700	382	180	167	5	8	---	147	39	2	10	---
Cities and towns.....	6,473	30	21	16	---	5	3	---	---	---	---	2
SUMTER.....	27,200	312	151	136	7	8	2	125	10	2	10	4
County.....	27,200	290	136	127	6	3	---	125	10	2	10	---
Cities and towns.....	4,101	22	15	9	1	5	2	---	---	---	---	4
TALLADEGA.....	46,000	740	344	285	6	53	31	220	9	1	23	92
County.....	46,000	497	252	238	4	10	---	220	9	1	9	---
Cities and towns.....	16,297	243	92	47	2	43	31	---	---	---	---	92
TALLAPOOSA.....	31,400	518	198	179	3	16	13	219	50	---	18	19
County.....	31,400	460	180	168	3	9	---	219	50	---	10	---
Cities and towns.....	7,552	58	18	11	---	7	13	---	---	---	8	19

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
TUSCALOOSA	65,900	\$1,229	\$18.65	\$657	\$554	\$10	\$93	\$44	\$28	\$277	\$16	\$14	\$49	\$144
County	65,900	787	11.94	445	419	4	22	44	10	277	16	12	37	144
Cities and towns	24,373	442	18.13	212	135	6	71	—	18	—	—	—	—	—
WALKER	61,000	895	14.67	609	501	17	91	6	17	247	2	5	9	—
County	61,000	795	13.03	528	452	14	62	—	5	247	2	2	4	—
Cities and towns	13,367	100	7.48	81	49	3	29	6	—	—	—	3	5	—
WASHINGTON	16,700	193	11.56	93	85	4	4	—	3	91	1	—	5	—
County	16,700	193	11.56	93	85	4	4	—	3	91	1	—	5	—
WILCOX	24,880	303	12.18	132	120	3	9	—	5	122	32	—	8	4
County	24,880	290	11.66	123	115	2	6	—	5	122	32	—	8	4
Cities and towns	1,568	13	8.29	9	5	1	3	—	—	—	—	—	—	—
WINSTON	15,800	238	15.06	74	64	3	7	3	4	130	8	1	10	8
County	15,800	216	13.67	65	60	2	3	—	2	130	8	1	10	8
Cities and towns	2,115	22	10.40	9	4	1	4	3	2	—	—	—	—	—

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes \$1,788,543, special taxes, for State purposes only.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS,
BY POPULATION GROUPS: 1931
[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises
				General property	Poll	Licenses and per- mits								
		\$19,204	\$20.62	\$10,909	\$7,452	\$66	\$3,391	\$2,996	\$457	\$1,478	\$27	\$386	\$608	\$2,443
Grand total.....	981,231													
30,000 population and over.....	402,400	12,357	30.71	7,464	5,498	11	1,955	1,785	222	1,464	25	324	338	735
Birmingham.....	266,800	8,602	32.24	5,374	4,091	—	1,283	1,380	181	1,157	12	205	267	26
Mobile.....	68,800	1,736	25.23	1,030	685	11	334	1,556	21	—	11	106	22	380
Montgomery.....	66,800	2,019	30.22	1,060	722	—	338	249	20	307	2	13	49	319
8,000 to 30,000 population.....	203,800	3,478	17.07	1,799	1,066	24	709	721	121	11	—	37	62	727
Gadsden.....	25,200	612	24.29	249	131	9	109	254	6	—	—	—	7	96
Anniston.....	23,100	287	12.86	231	138	—	93	48	11	—	—	4	3	—
Tuscaloosa.....	22,200	423	19.05	202	131	5	66	44	18	—	—	12	12	135
Bessemer.....	21,100	280	13.27	212	163	—	49	44	9	—	—	—	15	—
Selma.....	18,400	354	19.24	213	93	4	116	65	4	—	—	2	4	66
Decatur.....	17,400	184	10.57	146	79	2	65	30	7	—	—	1	—	—
Dothan.....	16,600	406	24.46	79	35	—	44	35	15	—	—	—	7	270
Phenix City.....	14,500	100	6.90	36	18	—	18	27	26	11	—	—	—	—
Huntsville.....	12,200	321	26.31	165	115	1	49	60	12	—	—	2	4	78
Fairfield.....	12,100	164	13.55	109	75	2	32	36	6	—	—	12	1	—
Florence.....	11,900	275	23.11	121	70	—	51	70	2	—	—	3	9	70
Alabama City.....	9,100	62	6.81	36	18	1	17	8	5	—	—	1	—	12
2,500 to 8,000 population.....	156,148	2,244	14.37	1,021	543	13	465	414	69	2	2	12	57	667
Talladega.....	7,596	104	13.69	66	36	2	28	—	5	—	—	—	2	31
Tarrant City.....	7,341	97	13.21	33	23	—	10	60	2	—	—	—	2	—
Troy.....	6,814	150	22.01	40	18	—	22	14	2	—	—	—	—	94
Sheffield.....	6,221	79	12.70	75	55	—	20	—	3	—	—	1	—	1
Opelika.....	6,156	154	25.02	61	41	—	20	4	2	—	—	—	—	85
Homewood.....	6,103	187	30.64	53	29	—	24	127	7	—	—	—	—	—
Jasper.....	5,313	58	10.92	46	28	1	17	5	3	—	—	—	4	—
Eufaula.....	5,208	80	15.36	43	19	1	23	11	1	—	—	—	2	23
Lanett.....	5,204	39	7.49	14	10	1	3	—	2	—	—	—	2	21
Andalusia.....	5,154	38	7.37	26	15	1	10	—	2	—	—	1	—	9

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS														
		Total	Per capita	Taxes			Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rates, and interest	Earnings of general departments	Earnings of public service enterprises		
				General property	Poll											
2,500 to 8,000 population—Contd.																
Attalla.....	4,685	\$32	\$6.98	\$26	\$14	---	\$12	\$1	\$5	---	---	---	---	---	---	---
Prichard.....	4,980	25	15.46	18	6	---	11	2	4	---	---	---	---	---	---	---
Tusculum.....	4,533	72	15.88	30	10	---	20	41	---	---	---	---	---	---	---	---
Alexander City.....	4,519	36	17.97	12	7	---	5	9	---	---	---	---	---	---	\$14	---
Roanoke.....	4,373	48	10.86	30	15	1	14	4	2	---	---	---	---	---	12	---
Athens.....	4,238	64	15.10	17	10	---	7	---	1	---	---	---	---	---	44	---
Sylacauga.....	4,115	133	32.32	22	9	---	13	31	8	---	---	---	---	---	11	---
Demopolis.....	4,037	49	12.14	34	22	---	12	---	---	---	---	---	---	---	1	---
Greenville.....	3,985	61	15.31	42	25	---	17	---	1	---	---	---	---	---	3	---
Enterprise.....	3,702	33	8.91	14	4	---	10	5	---	---	---	---	---	---	13	---
Piedmont.....	3,698	47	12.81	15	7	---	8	---	2	---	---	---	---	---	1	---
Fort Payne.....	3,375	34	10.67	14	7	---	7	7	3	---	---	---	---	---	2	---
Tuskegee.....	3,314	43	12.98	29	11	2	10	---	2	---	---	---	---	---	2	---
Russellville.....	3,146	48	16.26	25	13	---	12	21	2	---	---	---	---	---	---	---
Ozark.....	3,103	20	6.45	18	7	---	11	---	1	---	---	---	---	---	1	---
Atmore.....	3,035	27	8.90	20	10	---	10	---	2	---	---	---	---	---	---	---
Opp.....	2,918	21	7.20	13	6	---	7	---	---	---	---	---	---	---	5	---
Union Springs.....	2,875	40	13.91	22	12	---	10	---	---	---	---	---	---	---	7	---
Jacksonville.....	2,840	24	8.45	14	10	---	4	10	---	---	---	---	---	---	6	---
Guntersville.....	2,826	40	14.15	12	4	1	7	13	1	---	---	---	---	---	12	---
Brewton.....	2,818	20	7.10	14	6	---	8	---	---	---	---	---	---	---	1	---
Auburn.....	2,800	58	30.36	22	8	1	13	14	1	---	---	---	---	---	5	---
Cullman.....	2,786	149	52.05	32	13	---	19	8	---	---	---	---	---	---	6	---
Albertville.....	2,716	38	13.99	14	5	---	9	22	1	---	---	---	---	---	10	---
Florala.....	2,680	26	10.08	18	10	---	8	---	2	---	---	---	---	---	6	---
Leeds.....	2,529	20	7.91	16	6	---	10	3	---	---	---	---	---	---	1	---
Elba.....	2,523	11	4.36	7	3	---	4	---	---	---	---	---	---	---	4	---
Carbon Hill.....	2,519	16	6.35	14	9	---	4	1	1	---	---	---	---	---	---	---
Less than 2,500 population.....	168,883	1,125	6.66	625	345	18	262	76	45	\$1	13	51	---	---	314	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
Grand total.....	\$90,146	\$33.67	\$90,598											\$1,979	\$10,741	\$16,938
State government.....	36,520	13.70	122,586	\$1,970	\$249	\$223	\$1,918	\$3,350	\$10,712	\$29	\$2	\$1,703	695	695	4,402	8,837
Counties.....	32,944	12.31	26,930	4,456	535	409	3,861	1,202	16,077	28	1	364	---	1,284	2,287	3,727
Cities and towns.....	20,682	22.21	11,082										---	---	4,082	4,264
AUTAUGA.....	274	13.84	213											4	14	43
County.....	246	12.42	202	55	2		31	3	110			1	1	4	9	35
Cities and towns.....	28	9.43	11										---	---	5	8
BALDWIN.....	436	14.73	346											15	64	11
County.....	367	12.40	308	66	1	6	29	6	200				---	---	49	10
Cities and towns.....	69	12.05	38										---	---	15	1
BARBOUR.....	437	13.45	307											13	61	56
County.....	348	10.71	287	75	2	2	34	5	149				---	---	25	56
Cities and towns.....	89	10.42	40										---	---	13	---
BIBB.....	243	11.69	206											4	11	22
County.....	231	11.12	198	20		1	25	6	142			4	---	---	11	22
Cities and towns.....	12	4.47	8										---	---	---	---
BLOUNT.....	233	8.20	213											---	---	---
County.....	222	7.82	208	20	3	2	42	2	138			1	---	---	8	12
Cities and towns.....	11	5.93	5										---	---	2	4
BULLOCK.....	251	12.54	207											---	---	---
County.....	221	11.04	193	23	2	3	37	2	125			1	---	---	10	17
Cities and towns.....	30	8.37	14										---	---	11	17

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TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Miscellaneous			
BUTLER.....	\$347	\$11.45	\$293	\$78		\$3	\$39	\$2	\$141			\$10	\$10	\$34
County.....	282	9.31	263									10	5	14
Cities and towns.....	65	9.22	30										5	20
CALHOUN.....	1,118	19.65	833											
County.....	861	15.13	676	74		6	82	253	258	\$3		20	110	155
Cities and towns.....	257	8.23	157									20	30	155
CHAMBERS.....	515	13.10	442											
County.....	444	11.29	411	29	\$2	4	46	9	319		\$2	23	16	34
Cities and towns.....	71	8.15	31									23	9	24
CHEROKEE.....	222	10.98	149											
County.....	222	10.98	149	16	4	2	8	2	115		2		6	67
Cities and towns.....													6	67
CHILTON.....	351	14.10	266											
County.....	342	13.73	261	34		1	64	5	156		1		13	72
Cities and towns.....	9	2.92	5										9	72
CHOCTAW.....	234	11.41	225											
County.....	233	11.36	224	78	2	4	49		91				6	3
Cities and towns.....	1	.98	1										6	3
CLARKE.....	275	10.57	211											
County.....	261	10.03	203	27		2	45	4	114		11	5	15	44
Cities and towns.....	14	3.05	8										1	44
CLAY.....	236	13.28	203											
County.....	220	12.38	192	14	2	1	49	4	121		1	2	4	27
Cities and towns.....	16	5.70	11										1	27

CLEBURNE.....	160	12.43	147	17	1	43	2	78	---	---	---	---	---	5	8
County.....	153	11.88	141	---	---	---	---	---	---	---	---	---	---	4	8
Cities and towns.....	7	4.16	6	---	---	---	---	---	---	---	---	---	---	1	---
COFFEY.....	321	9.73	282	17	4	60	5	171	---	---	---	---	---	27	3
County.....	277	8.39	259	---	---	---	---	---	---	---	---	---	---	18	---
Cities and towns.....	44	5.99	23	---	---	---	---	---	---	---	---	---	---	9	3
COLBERT.....	545	18.25	426	35	10	57	15	217	---	---	---	---	---	75	43
County.....	397	13.30	338	---	---	---	---	---	---	---	---	---	---	16	43
Cities and towns.....	148	11.56	88	---	---	---	---	---	---	---	---	---	---	59	---
CONCEAL.....	250	9.77	207	36	6	42	2	102	---	---	---	---	---	22	9
County.....	210	8.20	191	---	---	---	---	---	---	---	---	---	---	18	1
Cities and towns.....	40	14.02	16	---	---	---	---	---	---	---	---	---	---	4	8
COOSA.....	199	15.97	163	22	1	36	3	92	---	---	---	---	---	26	8
County.....	188	15.09	156	---	---	---	---	---	---	---	---	---	---	24	8
Cities and towns.....	11	7.28	7	---	---	---	---	---	---	---	---	---	---	2	---
COVINGTON.....	621	14.82	544	132	4	28	5	318	---	---	---	---	---	29	36
County.....	534	12.74	498	---	---	---	---	---	---	---	---	---	---	10	26
Cities and towns.....	87	7.77	46	---	---	---	---	---	---	---	---	---	---	19	10
CRENSHAW.....	274	11.51	234	21	3	41	1	137	---	---	---	---	---	13	9
County.....	224	9.41	210	---	---	---	---	---	---	---	---	---	---	10	4
Cities and towns.....	50	12.15	24	---	---	---	---	---	---	---	---	---	---	3	5
CULLMAN.....	537	12.67	401	30	6	42	7	270	---	---	---	---	---	37	53
County.....	413	9.74	360	---	---	---	---	---	---	---	---	---	---	26	27
Cities and towns.....	124	32.72	41	---	---	---	---	---	---	---	---	---	---	11	26
DALE.....	279	11.97	252	32	2	47	3	139	---	---	---	---	---	25	1
County.....	251	10.77	228	---	---	---	---	---	---	---	---	---	---	23	---
Cities and towns.....	28	4.86	24	---	---	---	---	---	---	---	---	---	---	2	1
DALLAS.....	869	15.74	715	72	5	64	16	371	---	---	---	---	---	102	27
County.....	603	10.92	539	---	---	---	---	---	---	---	---	---	---	37	27
Cities and towns.....	266	14.15	176	---	---	---	---	---	---	---	---	---	---	65	---
DE KALB.....	442	10.75	351	43	4	41	3	238	---	---	---	---	---	19	67
County.....	410	9.98	341	---	---	---	---	---	---	---	---	---	---	12	57
Cities and towns.....	32	6.38	10	---	---	---	---	---	---	---	---	---	---	7	10
ELMORE.....	468	13.26	346	61	4	50	6	206	---	---	---	---	---	20	101
County.....	447	12.66	329	---	---	---	---	---	---	---	---	---	---	17	101
Cities and towns.....	21	5.41	17	---	---	---	---	---	---	---	---	---	---	3	---
ESCAMBIA.....	574	19.86	497	201	6	24	6	225	---	---	---	---	---	12	40
County.....	518	17.92	472	---	---	---	---	---	---	---	---	---	---	25	29
Cities and towns.....	56	6.94	25	---	---	---	---	---	---	---	---	---	---	17	11

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
ETOWAH.....	\$1,412	\$21.33	\$936	\$58			\$11	\$113	\$10	\$517			\$4	\$80	\$212	\$184
County.....	929	14.03	713											80	43	173
Cities and towns.....	483	12.02	223												169	11
FAYETTE.....	267	14.43	192	47	\$3		4	15	2	107		1		8	16	51
County.....	244	13.19	179												14	51
Cities and towns.....	23	8.82	13											8	2	
FRANKLIN.....	404	15.60	357	136	3		4	37	5	151					36	11
County.....	367	14.17	336												20	11
Cities and towns.....	37	6.60	21												16	
GENEVA.....	297	9.83	258	27	1		1	40	2	155				13	23	3
County.....	247	8.18	226												21	
Cities and towns.....	50	7.65	32											13	2	3
GREENE.....	181	9.05	152	24			1	46	3	65	\$2				9	20
County.....	170	8.50	141												9	20
Cities and towns.....	11	5.79	11													
HALE.....	235	8.83	216	26	1		3	51	3	114		6			10	9
County.....	219	8.23	204												7	8
Cities and towns.....	16	4.28	12												3	1
HENRY.....	196	8.52	178	26	2		1	44	1	86				1	9	8
County.....	174	7.57	160												9	5
Cities and towns.....	22	5.02	18												1	3
HOUSTON.....	818	17.26	527	37				43	1	284				80	120	91
County.....	395	8.33	365												18	12
Cities and towns.....	423	21.63	162											80	102	79

JACKSON.....	346	9.33	320	55	273	140	3	51	195	15	199	35	2,283	1	19	6
County.....	325	8.76	304									1	15	1	16	6
Cities and towns.....	21	3.53	16										4			
JEFFERSON.....	16,585	36.68	11,235									35	2,283	35	2,283	3,032
County.....	6,229	13.77	5,193	927	273	140		405	479	2,750	15	199	708		708	333
Cities and towns.....	10,356	32.10	6,047										1,575	35	1,575	2,699
LAMAR.....	225	12.50	165	25			1	2	3	130			7		7	53
County.....	220	12.22	161										6		6	53
Cities and towns.....	5	1.82	4										1		1	
LAURENDALE.....	735	17.75	502	67			4	60	5	299		1		23	177	33
County.....	494	11.21	436										12	23	12	16
Cities and towns.....	271	21.10	66										165	23	165	17
LAWRENCE.....	222	8.10	202	44	2		1	23	4	123				1	11	8
County.....	216	7.88	197												11	8
Cities and towns.....	6	3.60	5											1		
LEE.....	684	18.69	466	71	2		5	47		191				60	52	106
County.....	423	11.56	316											60	7	100
Cities and towns.....	261	24.14	150												45	6
LIMESTONE.....	390	10.13	265	19			5	17	4	188		5		24	24	67
County.....	315	8.40	238											24	18	89
Cities and towns.....	65	13.51	27												6	8
LOWNDES.....	200	8.74	180	29	2		3	42	3	96					8	12
County.....	196	8.57	176												8	12
Cities and towns.....	4	3.66	4													
MACON.....	340	12.27	234	48	2			47	3	115				6	17	83
County.....	294	10.61	215												10	69
Cities and towns.....	46	11.30	19												7	14
MADISON.....	983	14.69	823	46			12	223	25	320	1	9		21	130	9
County.....	692	9.90	636											21	22	4
Cities and towns.....	321	25.41	187												108	5
MARENGO.....	362	9.92	266	19	1		3	45	5	186		5		16	28	32
County.....	309	8.47	264												13	32
Cities and towns.....	53	9.36	22											16	15	
MARION.....	292	10.98	272	57	1		2	21	2	178		2			8	12
County.....	279	10.49	263												5	11
Cities and towns.....	13	2.95	9												3	1
MARSHALL.....	416	10.15	343	40			5	45	3	218				4	25	44
County.....	356	8.68	311												13	32
Cities and towns.....	60	7.83	32												12	12

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS													
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Miscellaneous		
MOBILE.....	\$5,973	\$49.16	\$2,943	\$336	\$151	\$26	\$274	\$115	\$982	\$1	\$11	\$967	\$1,883
County.....	3,401	27.99	1,896									395	1,110
Cities and towns.....	2,572	34.54	1,047									572	773
MONROE.....	356	11.75	269	58	3	4	30	5	161		1	7	80
County.....	346	11.42	262									4	80
Cities and towns.....	10	3.68	7									3	
MONTGOMERY.....	3,654	35.93	2,386	184	2	18	154	41	594		24	636	438
County.....	1,191	11.71	1,017									103	71
Cities and towns.....	2,463	36.87	1,369									533	367
MORGAN.....	650	13.77	487	42		8	45	9	260			3	60
County.....	467	9.89	364									44	59
Cities and towns.....	183	8.64	123									3	1
PERRY.....	248	9.32	199	21		4	41	4	111			4	18
County.....	220	8.27	181									12	27
Cities and towns.....	28	7.85	18									4	
PICKENS.....	299	12.01	252	54	3	3	34	3	146			3	19
County.....	283	11.36	243									15	25
Cities and towns.....	16	4.78	9									3	
PIKE.....	497	15.39	349	42								3	4
County.....	335	10.37	292			3	47	10	189		1	55	5
Cities and towns.....	162	18.18	57									47	3
RANDOLPH.....	350	13.03	304	26	2	1	35	3	203		2	6	18
County.....	300	11.17	272									11	17
Cities and towns.....	50	9.44	32									6	1

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RUSSELL.....	277	10.12	218	30		45	3	72			3	33	23
County.....	174	6.36	152								3	6	16
Cities and towns.....	103	6.79	66									27	7
ST. CLAIR.....	345	13.97	236	23	4	2	49	2	145		47	17	45
County.....	275	11.13	226									14	35
Cities and towns.....	70	21.36	10								47	3	10
SHELBY.....	379	13.68	320	35	4	1	60	4	193		4	27	28
County.....	353	12.74	301									24	28
Cities and towns.....	26	4.02	19								4	3	
SUMTER.....	293	10.77	245	70	4	3	47	7	114		4	25	7
County.....	273	10.04	245									21	7
Cities and towns.....	20	4.88	12								4	4	
TALLADEGA.....	705	15.33	511	36	5	8	92	9	286		50	51	93
County.....	495	10.76	439									5	51
Cities and towns.....	210	12.89	72								50	46	42
TALLAPOOSA.....	530	18.47	413	40	3	6	81	3	255		13	46	108
County.....	531	16.91	390									38	103
Cities and towns.....	49	6.49	23								13	8	6
TUSCALOOSA.....	1,231	18.68	868	67	2	10	92	15	462	2	88	183	92
County.....	776	11.78	659									73	44
Cities and towns.....	455	18.67	209								88	110	46
WALKER.....	773	12.67	655	82		6	85	22	400			58	60
County.....	693	11.36	602									33	58
Cities and towns.....	80	5.98	53									25	2
WASHINGTON.....	156	9.34	140	43		2	32	1	62			9	7
County.....	156	9.34	140									9	7
WILCOX.....	325	13.06	238	82	1	5	25	5	114		4	18	65
County.....	312	12.54	232									17	63
Cities and towns.....	13	8.29	6								4	1	2
WINSTON.....	244	15.44	179	29	1	2	21	1	117		3	11	51
County.....	205	12.97	171									10	24
Cities and towns.....	39	18.44	8								3	1	27

1 Includes \$1,229,538, payments for development and conservation of natural resources by State government.

2 Not available by departments.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$20, 682	\$22. 21	\$11, 083	\$1, 284	\$4, 052	\$4, 264
30,000 population and over.....	14, 702	36. 54	8, 041	406	2, 421	3, 834
Birmingham.....	9, 693	36. 33	5, 645	33	1, 321	2, 694
Mobile.....	2, 546	37. 01	1, 027	179	567	773
Montgomery.....	2, 463	36. 87	1, 369	194	533	367
8,000 to 30,000 population.....	2, 984	14. 64	1, 512	311	994	167
Gadsden.....	402	15. 95	173	69	149	11
Anniston.....	183	7. 92	115	-----	68	-----
Tuscaloosa.....	436	19. 64	198	83	107	48
Bessemer.....	262	12. 42	151	-----	111	-----
Selma.....	264	14. 35	174	25	65	-----
Decatur.....	161	9. 25	111	-----	50	-----
Dothan.....	415	25. 00	155	80	101	79
Phenix City.....	93	6. 41	60	-----	26	7
Huntsville.....	319	26. 15	185	21	108	5
Fairfield.....	133	10. 99	103	-----	30	-----
Florence.....	270	22. 69	65	23	165	17
Alabama City.....	46	5. 05	22	10	14	-----
2,500 to 8,000 population.....	1, 979	12. 67	941	370	496	172
Talladega.....	87	11. 45	26	24	34	3
Tarrant City.....	90	12. 26	51	-----	39	-----
Troy.....	149	21. 87	52	52	43	2
Sheffield.....	65	10. 45	44	1	20	-----
Opelika.....	145	23. 55	84	18	43	-----
Homewood.....	119	19. 50	48	-----	69	2
Jasper.....	50	9. 41	30	-----	20	-----
Eufaula.....	73	14. 02	33	10	30	-----
Lanett.....	37	7. 11	19	15	3	-----
Andalusia.....	38	7. 37	16	7	6	9
Attalla.....	31	6. 76	26	-----	5	-----
Prichard.....	19	4. 15	16	-----	3	-----
Tusculumbia.....	64	14. 12	27	-----	37	-----
Alexander City.....	33	7. 30	11	12	5	5
Roanoke.....	48	10. 98	30	6	11	1
Athens.....	64	15. 10	26	24	6	8
Sylacauga.....	117	28. 43	40	26	12	39
Demopolis.....	42	10. 40	17	12	13	-----
Greenville.....	61	15. 31	27	10	5	19
Enterprise.....	30	8. 10	14	6	7	3
Piedmont.....	36	9. 81	14	15	7	-----
Fort Payne.....	25	7. 41	4	5	6	10
Tuskegee.....	43	12. 98	17	6	6	14
Russellville.....	30	9. 54	15	-----	15	-----
Ozark.....	21	6. 77	19	-----	1	1
Atmore.....	24	7. 91	13	4	4	3
Opp.....	19	6. 51	9	3	7	-----
Union Springs.....	29	10. 09	13	10	6	-----
Jacksonville.....	20	7. 04	18	-----	2	-----
Guntersville.....	27	9. 55	10	4	5	8
Brewton.....	21	7. 45	7	7	1	6
Auburn.....	116	41. 43	66	42	2	6
Cullman.....	120	43. 07	37	46	11	26
Albertville.....	17	6. 26	10	-----	3	4
Florala.....	26	10. 08	17	2	6	1
Leeds.....	20	7. 91	18	-----	2	-----
Elba.....	11	4. 36	7	3	1	-----
Carbon Hill.....	12	4. 76	10	-----	-----	2
Less than 2,500 population.....	1, 017	6. 02	588	197	141	91

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$215,565	\$161,209	\$25,312	\$29,044	\$210,822	\$78.75
State government.....	82,343	66,535	-----	15,808	82,342	30.90
Counties.....	46,394	39,736	-----	6,648	45,730	17.08
Cities and towns.....	86,838	54,938	25,312	6,588	82,750	88.86
AUTAUGA	289	243	9	37	287	14.49
County.....	195	168	-----	27	193	9.75
Cities and towns.....	94	75	9	10	94	31.65
BALDWIN	1,215	1,038	123	54	1,176	39.73
County.....	945	932	-----	13	945	31.93
Cities and towns.....	270	106	123	41	231	40.34
BARBOUR	952	757	181	14	948	29.17
County.....	310	302	-----	8	310	9.54
Cities and towns.....	642	455	181	6	638	74.68
BIBB	222	170	-----	52	222	10.68
County.....	194	146	-----	48	194	9.34
Cities and towns.....	28	24	-----	4	28	10.42
BLOUNT	222	188	34	-----	222	7.82
County.....	174	174	-----	-----	174	6.13
Cities and towns.....	48	14	34	-----	48	25.88
BULLOCK	315	250	-----	65	312	15.59
County.....	205	175	-----	30	202	10.09
Cities and towns.....	110	75	-----	35	110	30.68
BUTLER	202	195	-----	7	202	6.67
County.....	73	70	-----	3	73	2.41
Cities and towns.....	129	125	-----	4	129	18.30
CALHOUN	2,587	1,728	574	285	2,450	43.06
County.....	595	510	-----	85	595	10.46
Cities and towns.....	1,992	1,218	574	200	1,855	59.42
CHAMBERS	316	176	28	112	298	7.58
County.....	204	96	-----	108	189	4.81
Cities and towns.....	112	80	28	4	109	12.51
CHEBOKEE	126	113	-----	13	126	6.23
County.....	126	113	-----	13	126	6.23
Cities and towns.....	-----	-----	-----	-----	-----	-----
CHILTON	192	164	-----	28	167	6.71
County.....	106	101	-----	5	81	3.25
Cities and towns.....	86	63	-----	23	86	27.95
CHOCTAW	160	160	-----	-----	160	7.80
County.....	160	160	-----	-----	160	7.80
Cities and towns.....	-----	-----	-----	-----	-----	-----
CLARKE	333	282	5	46	321	12.34
County.....	298	281	-----	17	288	11.07
Cities and towns.....	35	1	5	29	33	7.19
CLAY	68	57	-----	11	62	3.49
County.....	14	6	-----	8	8	.45
Cities and towns.....	54	51	-----	3	54	19.25
CLIBBURN	144	127	-----	17	144	11.18
County.....	132	115	-----	17	132	10.25
Cities and towns.....	12	12	-----	-----	12	7.13
COFFEE	628	372	180	76	628	19.03
County.....	308	238	-----	70	308	9.33
Cities and towns.....	320	134	180	6	320	43.60
COLBERT	3,073	1,859	1,083	131	3,011	100.84
County.....	611	508	-----	103	564	18.89
Cities and towns.....	2,462	1,351	1,083	28	2,447	191.14

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CONECUH.....	\$462	\$369	-----	\$93	\$451	\$17.62
County.....	415	328	-----	87	407	15.90
Cities and towns.....	47	41	-----	6	44	15.42
COOSA.....	230	198	-----	32	230	18.46
County.....	220	188	-----	32	220	17.66
Cities and towns.....	10	10	-----	-----	10	6.61
COVINGTON.....	414	247	\$99	68	408	9.74
County.....	36	1	-----	35	36	.86
Cities and towns.....	378	246	99	33	372	33.24
CRENSHAW.....	298	180	-----	118	298	12.52
County.....	243	125	-----	118	243	10.21
Cities and towns.....	55	55	-----	-----	55	13.36
CULLMAN.....	632	543	67	22	615	14.50
County.....	438	438	-----	-----	438	10.33
Cities and towns.....	194	105	67	22	177	46.70
DALE.....	465	346	65	54	459	19.70
County.....	343	296	-----	47	337	14.46
Cities and towns.....	122	50	65	7	122	21.17
DALLAS.....	1,841	1,289	524	28	1,812	32.83
County.....	740	715	-----	25	740	13.41
Cities and towns.....	1,101	574	524	3	1,072	57.04
DE KALB.....	351	288	49	14	326	7.93
County.....	219	219	-----	-----	207	5.04
Cities and towns.....	132	69	49	14	119	23.74
ELMORE.....	542	258	-----	284	542	15.35
County.....	458	185	-----	273	458	12.97
Cities and towns.....	84	73	-----	11	84	21.63
ESCAMBIA.....	734	382	66	286	686	23.74
County.....	514	247	-----	267	467	10.16
Cities and towns.....	220	135	66	19	219	27.12
ETOWAH.....	3,597	2,619	949	29	3,437	51.92
County.....	1,292	1,292	-----	-----	1,267	18.99
Cities and towns.....	2,305	1,327	949	29	2,180	54.23
FAYETTE.....	370	311	22	37	355	19.19
County.....	298	261	-----	37	298	16.11
Cities and towns.....	72	50	22	-----	57	21.85
FRANKLIN.....	804	446	245	113	787	30.39
County.....	449	339	-----	110	449	17.34
Cities and towns.....	355	107	245	3	338	60.25
GENEVA.....	439	412	-----	27	439	14.54
County.....	381	368	-----	13	381	12.62
Cities and towns.....	58	44	-----	14	58	8.88
GREENE.....	110	103	-----	7	99	4.95
County.....	105	103	-----	2	94	4.70
Cities and towns.....	5	-----	-----	5	5	2.63
HALE.....	147	143	-----	4	144	5.41
County.....	97	93	-----	4	97	3.65
Cities and towns.....	50	50	-----	-----	47	12.59
HENRY.....	321	260	18	43	321	13.96
County.....	266	244	-----	22	266	11.57
Cities and towns.....	55	16	18	21	55	12.54
HOUSTON.....	2,584	1,813	460	311	2,545	53.69
County.....	301	160	-----	141	301	6.35
Cities and towns.....	2,283	1,653	460	170	2,244	114.75

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JACKSON.....	\$139	\$108	\$5	\$26	\$128	\$3.45
County.....	49	24	-----	25	49	1.32
Cities and towns.....	90	84	5	1	79	13.28
JEFFERSON.....	46,965	35,317	8,411	3,237	46,053	101.84
County.....	13,895	12,964	-----	931	13,895	30.73
Cities and towns.....	33,070	22,353	8,411	2,306	32,158	99.69
LAMAR.....	189	169	3	17	189	10.50
County.....	154	137	-----	17	154	8.56
Cities and towns.....	35	32	3	-----	35	12.72
LAUDERDALE.....	3,130	1,716	1,069	345	3,127	75.53
County.....	260	4	-----	256	260	6.28
Cities and towns.....	2,870	1,712	1,069	89	2,867	223.25
LAWRENCE.....	235	162	3	70	227	8.28
County.....	219	150	-----	69	219	7.99
Cities and towns.....	16	12	3	1	8	4.80
LEE.....	1,146	739	398	9	1,145	31.28
County.....	215	206	-----	9	215	5.87
Cities and towns.....	931	533	398	-----	930	103.84
LIMESTONE.....	507	483	-----	24	463	12.35
County.....	408	384	-----	24	378	10.08
Cities and towns.....	99	99	-----	-----	85	17.67
LOWNDES.....	169	133	-----	36	135	5.90
County.....	161	128	-----	33	127	5.55
Cities and towns.....	8	5	-----	3	8	7.33
MACON.....	376	349	19	8	376	13.57
County.....	260	252	-----	8	260	9.39
Cities and towns.....	116	97	19	-----	116	28.50
MADISON.....	2,495	1,432	919	144	1,874	28.01
County.....	581	573	-----	8	497	7.43
Cities and towns.....	1,914	859	919	136	1,377	109.02
MARENGO.....	609	454	94	61	609	16.68
County.....	237	234	-----	3	237	6.49
Cities and towns.....	372	220	94	58	372	65.72
MARION.....	193	147	11	35	192	7.22
County.....	133	100	-----	33	133	5.00
Cities and towns.....	60	47	11	2	59	13.39
MARSHALL.....	451	274	103	74	384	9.37
County.....	258	195	-----	63	258	6.29
Cities and towns.....	193	79	103	11	126	16.45
MOBILE.....	21,986	14,122	4,666	3,198	20,621	169.72
County.....	9,069	7,172	-----	1,897	8,891	73.18
Cities and towns.....	12,917	6,950	4,666	1,301	11,730	157.53
MONROE.....	123	104	9	10	119	3.93
County.....	68	59	-----	9	68	2.24
Cities and towns.....	55	45	9	1	51	18.76
MONTGOMERY.....	13,921	9,940	2,095	1,886	13,185	129.65
County.....	2,419	2,067	-----	352	2,419	23.79
Cities and towns.....	11,502	7,873	2,095	1,534	10,766	161.17
MORGAN.....	2,767	2,054	623	90	2,740	58.05
County.....	833	791	-----	42	811	17.18
Cities and towns.....	1,934	1,263	623	48	1,929	91.11
PERRY.....	464	295	146	23	439	16.50
County.....	207	190	-----	17	199	7.48
Cities and towns.....	267	105	146	6	240	67.32

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PICKENS.....	\$333	\$251	-----	\$82	\$330	\$13.25
County.....	244	167	-----	77	244	9.80
Cities and towns.....	89	84	-----	5	86	25.72
PIKE.....	1,294	775	\$421	98	1,293	40.03
County.....	505	408	-----	97	505	15.63
Cities and towns.....	789	367	421	1	788	88.43
RANDOLPH.....	360	339	7	14	355	13.22
County.....	172	164	-----	8	167	6.22
Cities and towns.....	188	175	7	6	188	35.50
RUSSELL.....	971	389	413	169	970	35.43
County.....	243	152	-----	91	243	8.88
Cities and towns.....	728	237	413	78	727	47.26
ST. CLAIR.....	358	170	-----	188	353	14.29
County.....	304	117	-----	187	304	12.31
Cities and towns.....	54	53	-----	1	49	14.95
SHELBY.....	745	624	26	95	683	24.66
County.....	646	569	-----	77	586	21.16
Cities and towns.....	99	55	26	18	97	14.99
SUMTER.....	478	441	28	9	478	17.57
County.....	394	385	-----	9	394	14.49
Cities and towns.....	84	56	28	-----	84	20.48
TALLADEGA.....	957	753	134	70	914	19.87
County.....	44	39	-----	5	38	.83
Cities and towns.....	913	714	134	65	876	53.75
TALLAPOOSA.....	792	574	62	156	792	25.22
County.....	599	443	-----	156	599	19.08
Cities and towns.....	193	131	62	-----	193	25.56
TUSCALOOSA.....	4,008	3,049	718	241	3,963	60.14
County.....	1,184	1,018	-----	166	1,184	17.97
Cities and towns.....	2,824	2,031	718	75	2,779	114.02
WALKER.....	1,067	803	112	152	1,047	17.16
County.....	613	549	-----	64	613	10.05
Cities and towns.....	454	254	112	88	434	32.47
WASHINGTON.....	122	67	-----	55	122	7.31
County.....	122	67	-----	55	122	7.31
WILCOX.....	245	232	-----	13	245	9.85
County.....	225	212	-----	13	225	9.04
Cities and towns.....	20	20	-----	-----	20	12.76
WINSTON.....	242	123	36	83	239	15.13
County.....	198	119	-----	79	198	12.53
Cities and towns.....	44	4	36	4	41	19.39

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$86, 838	\$54, 838	\$25, 312	\$6, 588	\$82, 750	\$88. 86
30,000 population and over.....	52, 897	35, 086	12, 811	5, 000	50, 328	125. 07
Birmingham.....	28, 558	20, 282	6, 105	2, 171	27, 909	104. 61
Mobile.....	12, 837	6, 931	4, 611	1, 295	11, 633	169. 38
Montgomery.....	11, 502	7, 873	2, 095	1, 534	10, 766	161. 17
8,000 to 30,000 population.....	20, 021	12, 323	6, 855	843	18, 935	92. 91
Gadsden.....	1, 682	948	734	-----	1, 567	62. 18
Anniston.....	1, 798	1, 069	533	196	1, 719	74. 42
Tuscaloosa.....	2, 751	1, 958	718	75	2, 706	121. 89
Bessemer.....	1, 958	1, 330	576	52	1, 883	89. 24
Selma.....	1, 094	567	524	3	1, 065	57. 88
Decatur.....	1, 814	1, 189	602	23	1, 814	104. 25
Dothan.....	2, 271	1, 643	460	168	2, 232	134. 46
Phenix City.....	709	227	404	78	708	48. 83
Huntsville.....	1, 914	860	919	135	1, 376	112. 79
Fairfield.....	679	518	147	14	527	43. 55
Florence.....	2, 870	1, 712	1, 069	89	2, 867	240. 92
Alabama City.....	481	302	169	10	471	51. 76
2,500 to 8,000 population.....	10, 785	5, 460	4, 881	444	10, 563	67. 65
Talladega.....	603	595	-----	8	566	74. 51
Tarrant City.....	615	-----	603	12	585	79. 69
Troy.....	731	347	384	-----	729	106. 99
Sheffield.....	1, 008	1, 008	-----	-----	997	160. 26
Opelika.....	799	452	347	-----	799	129. 79
Homewood.....	1, 147	192	901	54	1, 147	187. 94
Jasper.....	326	168	79	79	326	61. 36
Eufaula.....	529	355	172	2	529	101. 57
Lanett.....	50	35	15	-----	50	9. 61
Andalusia.....	133	133	-----	-----	133	25. 81
Attalla.....	127	62	46	19	127	27. 70
Prichard.....	54	-----	48	6	54	11. 79
Tuscumbia.....	1, 414	323	1, 071	20	1, 414	311. 93
Alexander City.....	122	72	50	-----	122	27. 00
Roanoke.....	189	175	7	7	189	43. 22
Athens.....	99	99	-----	-----	85	20. 06
Sylacauga.....	310	119	134	57	310	75. 33
Demopolis.....	322	176	94	52	322	79. 76
Greenville.....	97	97	-----	-----	97	24. 34
Enterprise.....	260	78	180	2	260	70. 23
Piedmont.....	99	85	12	2	99	26. 99
Fort Payne.....	110	54	48	8	98	29. 04
Tuskegee.....	96	78	18	-----	96	28. 97
Russellville.....	298	88	210	-----	281	89. 32
Ozark.....	115	45	65	5	115	37. 06
Atmore.....	121	80	32	9	119	39. 21
Opp.....	146	30	99	17	140	47. 98
Union Springs.....	109	74	-----	35	109	37. 91
Jacksonville.....	52	42	9	1	-----	-----
Guntersville.....	83	23	60	-----	83	29. 37
Brewton.....	42	36	-----	6	42	14. 90
Auburn.....	132	81	51	-----	131	46. 79
Cullman.....	194	105	68	21	177	63. 53
Albertville.....	43	-----	43	-----	43	15. 83
Floralia.....	96	82	-----	14	96	37. 21
Leeds.....	30	-----	30	-----	26	10. 28
Elba.....	42	41	-----	1	42	16. 65
Carbon Hill.....	42	30	5	7	25	9. 92
Less than 2,500 population.....	3, 135	2, 069	765	301	2, 924	17. 31

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$310, 822	\$75, 198	\$43, 062	\$78. 75	\$31. 37	\$19. 24
State government.....	82, 342	15, 233	13, 132	30. 90	6. 36	5. 95
Counties.....	45, 730	24, 025	7, 939	17. 08	9. 95	3. 55
Cities and towns.....	82, 750	35, 940	21, 991	88. 86	49. 86	39. 87
Autauga.....	287	316	200	14. 49	16. 73	9. 65
Baldwin.....	1, 176	390	9	39. 73	18. 22	. 43
Barbour.....	948	438	333	29. 17	13. 65	10. 16
Bibb.....	222	310	24	10. 68	13. 37	. 97
Blount.....	222	319	164	7. 82	12. 00	7. 64
Bullock.....	312	335	225	15. 59	13. 23	7. 45
Butler.....	202	256	134	6. 67	8. 62	4. 46
Calhoun.....	2, 450	1, 421	658	43. 06	28. 39	16. 24
Chambers.....	298	272	68	7. 58	6. 39	1. 82
Cherokee.....	126	88	-----	6. 23	4. 20	-----
Chilton.....	167	216	1	6. 71	9. 47	. 04
Choctaw.....	160	187	-----	7. 80	8. 75	-----
Clarke.....	321	148	13	12. 34	5. 59	. 41
Clay.....	62	93	42	3. 49	4. 04	1. 89
Cleburne.....	144	130	57	11. 18	9. 76	4. 26
Coffee.....	628	354	205	19. 03	11. 36	7. 38
Colbert.....	3, 011	1, 281	429	100. 84	37. 83	16. 74
Concuh.....	451	378	148	17. 62	14. 87	6. 54
Coosa.....	230	50	25	18. 46	3. 35	1. 46
Covington.....	408	586	41	9. 74	14. 79	1. 09
Crenshaw.....	298	301	78	12. 52	13. 06	3. 18
Cullman.....	615	355	79	14. 50	10. 36	2. 48
Dale.....	459	429	42	19. 70	18. 66	1. 81
Dallas.....	1, 812	1, 112	864	32. 83	20. 21	16. 18
De Kalb.....	326	310	12	7. 93	8. 60	. 41
Elmore.....	542	344	206	15. 35	12. 24	7. 13
Escambia.....	686	483	154	23. 74	20. 67	7. 23
Etowah.....	3, 437	2, 174	862	61. 92	44. 03	20. 09
Fayette.....	355	335	42	19. 19	17. 72	2. 51
Franklin.....	787	312	62	30. 36	13. 75	3. 08
Geneva.....	439	198	84	14. 54	6. 58	2. 95
Greene.....	99	147	14	4. 95	8. 13	. 62
Hale.....	144	163	149	5. 41	6. 72	5. 34
Henry.....	321	121	38	13. 96	5. 58	1. 70
Houston.....	2, 545	1, 117	349	53. 69	30. 37	9. 97
Jackson.....	128	313	324	3. 45	8. 55	9. 62
Jefferson.....	46, 053	19, 093	9, 496	101. 84	57. 58	37. 32
Lamar.....	189	195	34	10. 50	10. 63	1. 89
Lauderdale.....	3, 127	2, 065	255	75. 53	49. 44	7. 87
Lawrence.....	227	177	112	8. 28	7. 12	4. 95
Lee.....	1, 145	428	305	31. 28	13. 04	9. 20
Limestone.....	463	390	216	12. 35	12. 01	7. 64
Lowndes.....	135	169	30	5. 90	6. 65	. 93
Macon.....	376	120	82	13. 57	5. 07	3. 04
Madison.....	1, 874	1, 229	821	28. 01	23. 47	17. 05
Marengo.....	609	459	92	16. 68	12. 72	2. 27
Marion.....	192	149	6	7. 22	6. 43	. 35
Marshall.....	384	208	160	9. 37	6. 18	5. 28
Mobile.....	20, 621	5, 407	4, 557	169. 72	51. 45	52. 54
Monroe.....	119	287	18	3. 93	9. 77	. 64
Montgomery.....	13, 185	6, 548	4, 682	129. 65	80. 99	54. 79
Morgan.....	2, 740	1, 370	498	58. 05	32. 74	14. 07
Perry.....	439	184	191	16. 50	7. 27	6. 12
Pickens.....	330	167	5	13. 25	6. 56	. 20
Pike.....	1, 293	838	410	40. 03	26. 32	13. 07

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Randolph.....	\$355	\$236	\$35	\$13.22	\$8.52	\$1.37
Russell.....	970	253	141	35.43	9.08	5.43
St. Clair.....	353	233	88	14.29	9.69	4.16
Shelby.....	683	310	154	24.66	11.43	5.51
Sumter.....	478	306	161	17.57	11.98	5.60
Talladega.....	914	290	209	19.87	6.94	5.40
Tallapoosa.....	792	375	25	25.22	12.62	.81
Tuscaloosa.....	3,963	1,310	640	60.14	23.71	12.48
Walker.....	1,047	812	280	17.16	15.02	6.85
Washington.....	122	109	28	7.31	7.61	1.80
Wilcox.....	245	280	13	9.85	9.02	.39
Winston.....	239	186	51	15.13	12.58	3.63

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property	Other property					
State total.....	\$1,310,876	\$774,791	\$193,801	\$242,284	\$943,516	\$568,807	\$452.33	\$393.65	\$253.20
Autauga.....	6,415	3,813	1,045	1,557	5,953	4,281	323.99	314.86	206.53
Baldwin.....	16,863	12,880	1,853	2,130	11,953	6,745	569.70	558.85	340.71
Barbour.....	7,601	4,897	1,301	1,403	7,621	5,595	233.88	237.66	170.96
Bibb.....	5,966	2,788	986	2,192	5,877	5,339	287.10	252.93	220.76
Blount.....	7,423	4,420	997	2,006	6,444	4,257	261.37	242.35	198.42
Bullock.....	5,883	3,401	812	1,670	5,829	5,223	293.91	230.10	172.98
Butler.....	8,956	4,743	2,010	2,203	7,730	5,621	295.58	260.61	186.80
Calhoun.....	28,148	15,312	7,140	5,696	22,279	13,387	494.69	445.01	330.60
Chambers.....	13,643	7,261	4,515	1,867	11,777	7,115	347.04	276.95	191.31
Cherokee.....	4,860	3,280	678	902	4,867	3,498	240.37	231.46	172.71
Chilton.....	12,742	4,615	1,063	7,064	7,123	5,004	511.73	312.83	197.37
Choctaw.....	5,316	3,809	1,044	463	6,868	3,556	259.15	321.88	191.24
Clarke.....	7,208	4,831	1,477	900	7,113	4,820	277.06	269.33	150.52
Clay.....	4,040	2,810	665	565	4,247	3,525	227.38	184.13	158.24
Cleburne.....	3,652	2,286	322	1,044	3,283	2,448	283.61	245.73	182.09
Coffee.....	8,861	6,422	1,608	831	8,241	4,743	268.52	265.10	170.64
Colbert.....	18,435	13,538	1,850	3,047	13,435	7,478	617.38	396.89	292.10
Conecuh.....	6,873	4,382	881	1,610	6,355	4,969	268.48	250.11	218.86
Coosa.....	6,262	2,046	380	3,836	2,787	2,518	502.57	187.82	149.97
Covington.....	13,225	8,290	2,506	2,429	11,833	8,192	315.63	298.50	218.00
Crenshaw.....	5,154	3,500	863	791	3,240	3,570	216.55	140.76	145.75
Cullman.....	12,937	9,177	1,886	1,874	10,930	6,297	305.12	319.17	198.49
Dale.....	7,804	4,699	1,067	2,038	7,638	4,700	334.94	332.18	201.51
Dallas.....	22,597	14,812	4,371	3,414	21,155	13,398	409.37	384.42	250.90
DeKalb.....	11,367	7,361	1,464	2,542	10,007	5,076	276.57	277.86	170.41

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property	Other property					
Elmore.....	\$22, 816	\$4, 596	\$1, 381	\$16, 839	\$6, 891	\$5, 381	\$646. 35	\$245. 36	\$185. 92
Escambia.....	12, 029	6, 714	1, 937	3, 378	9, 162	6, 438	416. 23	391. 80	301. 68
Etowah.....	30, 067	20, 627	4, 899	4, 541	20, 142	10, 866	454. 18	407. 91	253. 14
Fayette.....	5, 937	3, 528	1, 008	1, 401	5, 180	3, 083	320. 92	273. 91	182. 02
Franklin.....	8, 353	5, 416	1, 461	1, 476	7, 262	3, 690	322. 51	320. 01	181. 82
Geneva.....	8, 656	5, 390	1, 719	1, 547	8, 120	5, 211	286. 62	269. 71	184. 02
Greene.....	5, 817	3, 325	857	1, 635	5, 088	3, 649	290. 85	280. 59	160. 61
Hale.....	6, 486	2, 962	916	1, 608	6, 255	4, 048	243. 83	257. 54	145. 19
Henry.....	5, 517	3, 622	1, 149	746	4, 732	3, 491	239. 87	218. 05	154. 41
Houston.....	13, 792	9, 116	2, 858	1, 818	12, 008	6, 978	290. 97	311. 09	199. 41
Jackson.....	11, 382	7, 372	1, 359	2, 651	10, 735	6, 215	306. 79	293. 13	184. 42
Jefferson.....	359, 315	260, 574	45, 775	52, 966	237, 969	121, 398	794. 59	717. 69	477. 13
Lamar.....	4, 964	2, 820	786	1, 358	4, 686	3, 090	275. 76	255. 82	172. 19
Lauderdale.....	14, 183	11, 161	2, 163	889	12, 852	5, 879	342. 58	307. 64	181. 68
Lawrence.....	5, 916	4, 485	676	755	5, 894	3, 564	215. 91	236. 65	157. 78
Lee.....	15, 220	7, 707	2, 114	5, 399	11, 752	7, 355	415. 85	358. 06	221. 52
Limestone.....	10, 811	7, 589	860	2, 353	11, 298	5, 653	288. 29	347. 76	199. 46
Lowndes.....	6, 649	4, 060	880	1, 709	6, 263	4, 530	290. 63	246. 52	142. 04
Macon.....	6, 976	4, 123	1, 059	1, 794	6, 298	4, 619	251. 84	267. 32	171. 07
Madison.....	24, 407	15, 954	5, 970	2, 483	23, 048	12, 158	364. 83	440. 21	252. 64
Marengo.....	11, 413	7, 380	2, 308	1, 725	11, 983	6, 601	312. 68	332. 25	163. 21
Marion.....	6, 637	3, 717	1, 036	1, 884	5, 945	3, 619	249. 51	256. 58	195. 95
Marshall.....	10, 294	7, 514	1, 961	819	8, 796	4, 430	251. 07	260. 78	146. 38
Mobile.....	90, 633	59, 030	18, 118	13, 485	65, 677	42, 711	745. 95	625. 04	492. 41
Monroe.....	7, 772	5, 008	1, 385	1, 379	7, 009	4, 380	256. 50	238. 97	154. 82
Montgomery.....	57, 910	37, 353	11, 361	9, 196	46, 548	32, 616	569. 42	575. 71	381. 61
Morgan.....	20, 928	13, 906	3, 512	3, 510	17, 839	8, 990	443. 39	426. 31	254. 02
Perry.....	6, 453	4, 328	1, 368	757	6, 471	4, 361	242. 59	255. 04	139. 66
Pickens.....	6, 468	3, 812	833	1, 823	6, 508	3, 966	259. 74	255. 94	156. 96
Pike.....	10, 912	6, 293	2, 565	2, 054	10, 004	6, 746	337. 83	314. 18	215. 21
Randolph.....	6, 606	4, 379	1, 479	748	6, 198	3, 836	245. 93	223. 91	149. 62
Russell.....	6, 760	4, 897	739	1, 124	6, 913	5, 075	246. 92	248. 36	195. 65
St. Clair.....	8, 844	3, 683	1, 372	3, 789	8, 213	5, 597	358. 06	341. 23	264. 87
Shelby.....	12, 271	5, 472	1, 523	5, 276	11, 229	8, 118	443. 00	413. 82	289. 83
Sumter.....	8, 827	4, 860	1, 297	2, 670	7, 744	5, 998	324. 52	302. 88	209. 00
Talladega.....	18, 715	8, 908	5, 360	4, 447	18, 238	11, 623	406. 85	436. 33	300. 97
Tallapoosa.....	14, 611	5, 734	2, 780	6, 097	8, 281	6, 057	465. 32	278. 40	192. 43
Tuscaloosa.....	31, 037	19, 612	5, 636	5, 789	24, 004	11, 852	470. 97	434. 42	231. 20
Walker.....	26, 482	11, 480	4, 300	10, 702	20, 364	11, 041	434. 13	376. 50	270. 19
Washington.....	5, 785	3, 714	594	1, 477	5, 529	3, 876	346. 41	387. 24	249. 83
Wilcox.....	6, 292	3, 915	1, 062	1, 315	6, 433	4, 578	252. 89	206. 98	135. 41
Winston.....	3, 702	2, 282	592	828	3, 370	2, 090	234. 30	228. 18	150. 07

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931				1922	1912	1931	1922	1912
	Total	State	County	Cities and towns					
State total.....	\$32,790	\$7,871	\$17,231	\$7,688	\$23,684	\$9,971	\$2.71	\$2.40	\$1.76
Autauga.....	143	42	93	8	115	65	2.23	1.93	1.52
Baldwin.....	377	110	244	23	257	103	2.24	2.15	1.53
Barbour.....	195	49	122	24	174	109	2.57	2.28	1.95
Bibb.....	134	39	92	3	128	81	2.25	2.18	1.52
Blount.....	160	48	108	4	118	77	2.16	1.83	1.81
Bullock.....	135	38	85	12	113	79	2.29	1.94	1.51
Butler.....	215	58	130	27	164	94	2.40	2.12	1.67
Calhoun.....	752	183	408	161	591	235	2.67	2.65	1.76
Chambers.....	302	89	198	15	227	94	2.21	1.93	1.32
Cherokee.....	102	32	70	-----	85	49	2.10	1.75	1.40
Chilton.....	265	83	172	10	137	68	2.08	1.92	1.36
Choctaw.....	117	35	82	-----	126	52	2.20	1.83	1.43
Clarke.....	156	47	104	5	143	62	2.16	2.01	1.29
Clay.....	88	26	55	7	87	57	2.18	2.05	1.62
Cleburne.....	80	24	53	3	63	39	2.19	1.92	1.59
Coffee.....	194	58	118	18	192	75	2.19	2.33	1.58
Colbert.....	467	120	267	80	305	115	2.53	2.27	1.54
Conecuh.....	155	45	100	10	134	89	2.26	2.11	1.79
Coosa.....	140	41	97	2	63	39	2.24	2.26	1.55
Covington.....	319	86	201	32	254	124	2.41	2.15	1.51
Crenshaw.....	115	33	75	7	68	56	2.23	2.10	1.57
Cullman.....	295	84	188	23	224	101	2.28	2.05	1.60
Dale.....	176	51	113	12	155	66	2.26	2.03	1.40
Dallas.....	582	147	328	107	467	230	2.58	2.21	1.72
De Kalb.....	250	74	165	11	190	73	2.20	1.90	1.44
Elmore.....	501	148	331	22	133	81	2.20	1.93	1.51
Escambia.....	275	78	175	22	217	101	2.29	2.37	1.57
Etowah.....	819	195	436	188	488	222	2.72	2.42	2.04
Fayette.....	134	39	86	9	110	47	2.26	2.12	1.52
Franklin.....	192	54	121	17	153	58	2.30	2.11	1.57
Geneva.....	192	56	126	10	160	73	2.22	1.97	1.40
Greene.....	122	38	79	5	98	45	2.10	1.93	1.23
Hale.....	126	42	77	7	124	58	1.94	1.98	1.43
Henry.....	119	36	74	9	95	52	2.16	2.01	1.49
Houston.....	328	90	200	38	233	116	2.38	1.94	1.66
Jackson.....	260	74	178	8	216	94	2.28	2.01	1.51
Jefferson.....	11,315	2,336	4,520	4,459	6,938	2,475	3.15	2.92	2.04
Lamar.....	111	32	72	7	95	47	2.24	2.03	1.52
Lauderdale.....	395	92	206	97	298	92	2.79	2.32	1.56
Lawrence.....	127	38	86	3	115	54	2.15	1.95	1.52
Lee.....	383	99	221	63	236	110	2.52	2.01	1.50
Limestone.....	236	70	157	9	237	90	2.18	2.10	1.59
Lowndes.....	135	43	90	2	90	65	2.03	1.44	1.43
Macon.....	150	45	94	11	120	70	2.15	1.91	1.52
Madison.....	592	159	329	104	455	210	2.43	1.97	1.73
Marengo.....	268	74	165	29	238	104	2.35	1.99	1.58
Marion.....	149	43	96	10	127	53	2.24	2.14	1.46
Marshall.....	229	67	149	13	158	68	2.22	1.80	1.53
Mobile.....	3,272	589	1,949	734	2,024	997	3.61	3.08	2.33
Monroe.....	173	50	113	10	142	67	2.23	2.03	1.53
Montgomery.....	1,758	376	638	744	1,293	705	3.04	2.78	2.16
Morgan.....	528	136	303	89	398	164	2.52	2.23	1.82
Perry.....	144	42	93	9	130	64	2.23	2.01	1.47
Pickens.....	145	42	94	9	140	62	2.24	2.15	1.56
Pike.....	251	71	158	22	198	106	2.30	1.98	1.57

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, AND CITIES AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931				1922	1912	1931	1922	1912
	Total	State	County	Cities and towns					
Randolph.....	\$161	\$43	\$95	\$23	\$121	\$62	\$2.44	\$1.95	\$1.62
Russell.....	139	44	91	4	144	76	2.06	2.08	1.50
St. Clair.....	192	57	128	7	171	78	2.17	2.08	1.39
Shelby.....	272	80	178	14	222	127	2.22	1.98	1.56
Sumter.....	182	57	115	10	141	85	2.06	1.82	1.42
Talladega.....	446	122	271	53	403	158	2.38	2.21	1.36
Tallapoosa.....	318	95	212	11	154	87	2.18	1.86	1.44
Tuscaloosa.....	793	202	450	141	523	195	2.56	2.18	1.65
Walker.....	607	172	384	51	471	174	2.29	2.31	1.58
Washington.....	122	38	84	-----	115	48	2.11	2.08	1.24
Wilcox.....	132	41	85	6	114	66	2.10	1.77	1.44
Winston.....	83	24	54	5	66	33	2.24	1.96	1.58

ARIZONA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Arizona relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 34 cities and towns, the 457 school districts, and the 43 other civil divisions (agriculture improvement districts, drainage districts, electric districts, fire districts, irrigation districts, power districts, water conservation district, and weed districts), or a total of 549 political units that have power to levy taxes or incur debt.

The data for Arizona were compiled largely from reports on file in the office of the State superintendent of instruction, Phoenix, Ariz., and from reports received through correspondence.

Fiscal year.—For Arizona the fiscal year reported for the State government is that ending June 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Arizona on January 1, 1932, was 446,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Arizona the aggregate of governmental costs is in excess of revenue receipts by \$357,811. This excess of governmental costs over revenue receipts was 6.6 percent for the State government, 3.7 percent for the cities and towns, and 6 percent for the other civil divisions. For the counties and for the school districts, revenue receipts were in excess of governmental costs, the percent of excess being 2.9 for the counties and 4.8 for the school districts.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$8,903,283.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$43, 574, 414	100. 0	\$43, 932, 225	100. 0	\$71, 777, 316	100. 0	\$21, 807, 363	100. 0
State government.....	13, 546, 724	31. 1	14, 442, 078	32. 9	3, 676, 633	5. 1	6, 406, 928	29. 4
Counties.....	12, 513, 002	28. 7	12, 154, 752	27. 7	16, 636, 314	23. 2	9, 034, 340	41. 4
Cities and towns.....	5, 698, 552	12. 8	5, 805, 239	13. 2	18, 822, 368	26. 2	2, 677, 262	12. 3
School districts.....	10, 418, 130	23. 9	9, 942, 293	22. 6	11, 453, 534	16. 0	3, 469, 763	15. 9
Other civil divisions.....	1, 498, 006	3. 4	1, 587, 863	3. 6	21, 188, 467	29. 5	216, 070	1. 0

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Arizona and all subdivisions of the State amounted to \$43,574,414, or an average of \$97.70 for each person in the State. Of this amount \$13,546,724 was for the State; \$12,513,002 for the counties; \$5,598,552 for the cities and towns; \$10,418,130 for the school districts; and \$1,498,006 for the other civil divisions. The revenues collected include \$21,210,962, general property taxes; \$138,872, special taxes; \$109,206, poll taxes; \$4,058,651, licenses and permits; \$2,379,993, special assessments; \$12,070,942, subventions, donations, and pension assessments; \$651,912, interest, rents, and highway privileges; \$1,590,887, earnings of public service enterprises; \$1,255,520, earnings of general departments; and \$107,469, fines, forfeits, and escheats. Of the \$12,070,942 classified as subventions, donations, and pension assessments, \$3,849,298 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$4,560,000 in 1912, \$13,765,000 in 1922, and \$16,744,060 in 1931, this being an increase of 21.6 percent from 1922 to 1931, and 267.2 percent from 1912 to 1931. Special taxes amounted to \$114,000 in 1922 and \$138,872 in 1931. Poll taxes amounted to \$146,000 in 1912, \$162,000 in 1922, and \$107,964 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$414,000 in 1912, \$730,000 in 1922, and \$4,038,075 in 1931. Special assessments amounted to \$15,000 in 1912, \$706,000 in 1922, and \$982,574 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Arizona and all subdivisions of the State for 1931 amounted to \$43,932,225, or an average expenditure of \$98.50 per person. Of the total amount expended, \$14,442,078 was disbursed by the State government; \$12,154,752 by the counties; \$5,805,239 by the cities and towns; \$9,942,293 by the school districts; and \$1,587,863 by the other civil divisions. The total comprises \$30,005,078 for operation and maintenance of general departments; \$824,758 for operation and maintenance of public service enterprises; \$3,841,295 for interest on debt; and \$9,261,094 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part, the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation. The amount reported by counties as expenditures for schools represents an apportionment to minor civil divisions for education.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public

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service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$4,373,000 to \$21,686,326, or 395.9 percent; interest payments, from \$373,000 to \$2,134,968, or 472.4 percent; and outlay payments, from \$1,044,000 to \$8,216,669, or 687 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Arizona and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$71,777,316, or an average per capita of \$160.93. In 1922 the average per capita was \$124.61, and in 1912, \$45.01.

Of the total debt reported for 1931, \$3,676,633 was for the State government; \$16,636,314 for the counties; \$18,822,368 for the cities and towns; \$11,453,534 for the school districts; and \$21,188,467 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 34.2 percent from 1922 to 1931, and 20 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 61.2 percent from 1922 to 1931, and 829.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

The State tax commission exercises general supervision over the administration of the assessment and taxation laws of the State, over city, town, and county assessors, and all local boards of levy and assessment. Assessments are made by county assessors between first Monday in January and May 1 in each year. These officers determine the full cash value of all property subject to taxation in their counties.

The assessed valuation of all property in Arizona subject to levies of the general property tax was \$674,729,235 in 1931 as compared with \$733,995,000 in 1922 and \$140,338,000 in 1912. The per capita assessed valuation increased from \$608.03 in 1912 to \$2,033.77 in 1922, and decreased to \$1,512.85 in 1931.

TAX LEVIES

State, county, and municipal taxes are collected by the county treasurer who is ex-officio tax collector. The first half of the taxes is due on or before the first Monday in November, and the second half is due on or before the first Monday in May.

The total levies of the general property tax for the State and all subdivisions were \$4,358,000 for 1912, \$15,352,000 for 1922, and \$21,807,363 for 1931, this being a per capita of \$18.88, \$42.54, and \$48.90, respectively.

Of the total levies reported for 1931, \$6,409,923 was for the State government; \$9,034,340 for the counties; \$2,677,262 for the cities and towns; \$3,469,763 for the school districts; and \$216,070 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.11 for 1912, \$2.09 for 1922, and \$3.23 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public services enter- prises
				Total	General property	Poll	Licenses and permits							
Grand total.....	446,000	\$43,574	\$97.70	\$835,618	\$21,211	\$109	\$4,059	\$2,380	\$108	\$12,055	\$15	\$652	\$1,256	\$1,690
State government.....	(1)	13,546	30.72	8,790	5,731	---	2,920	20	7	3,849	15	387	478	---
Counties.....	446,000	12,513	28.06	9,791	8,755	101	935	31	31	2,083	---	117	491	---
Cities and towns.....	178,412	5,599	31.38	2,667	2,455	8	204	1,068	70	---	---	88	122	1,584
School districts.....	10,418	(2)	(3)	4,101	4,101	---	---	---	---	6,123	---	56	138	---
Other civil divisions.....	1,498	(3)	(3)	169	169	---	---	1,292	---	---	---	4	27	6
APACHE.....	18,500	406	21.95	196	182	2	12	---	1	197	---	1	11	---
County.....	18,500	246	13.30	188	174	2	12	---	1	49	---	1	7	---
School districts.....	---	160	(3)	8	8	---	---	---	---	148	---	---	4	---
COCHISE.....	40,998	2,598	63.37	1,588	1,545	18	25	2	6	810	---	32	54	106
County.....	40,998	1,152	28.10	809	792	16	1	---	3	294	---	20	26	---
Cities and towns.....	20,431	348	17.03	219	193	2	24	2	3	---	---	2	16	106
School districts.....	---	1,087	(3)	549	549	---	---	---	---	516	---	10	12	---
Other civil divisions.....	---	11	(3)	11	11	---	---	---	---	---	---	---	---	---
COCONINO.....	14,800	838	56.62	541	477	8	56	9	5	177	---	3	13	90
County.....	14,800	362	24.46	302	248	7	47	---	2	48	---	2	8	---
Cities and towns.....	6,057	209	34.51	103	93	1	9	9	3	---	---	1	3	90
School districts.....	---	267	(3)	136	136	---	---	---	---	129	---	---	2	---
CHULA.....	31,900	1,949	61.10	1,093	1,006	9	78	1	6	704	---	5	86	54
County.....	31,900	880	27.59	661	601	8	52	---	1	167	---	3	48	---
Cities and towns.....	15,579	220	14.12	156	129	1	26	1	5	---	---	1	3	54
School districts.....	---	845	(3)	272	272	---	---	---	---	537	---	1	35	---
Other civil divisions.....	---	4	(3)	4	4	---	---	---	---	---	---	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$79,844, inheritance taxes, and \$59,028, other special taxes, for State purposes only.

³ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS										
Total	Per capita		General property	Poll	Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
GRAHAM.....	10,400	\$60.88	\$339	\$302	\$10	\$27	\$2	\$1	\$277		\$3		
County.....	323	31.06	250	217	10	23			66		3		
Cities and towns.....	10,400	17	4.75	17	13								
School districts.....	3,381	284	68	68			2		211		5		
Other civil divisions.....	6	(c)	4	4									
GREENLEE.....	9,886	771	470	449	7	14	1		289		8		
County.....	9,886	415	344	324	6	14			65		3		
Cities and towns.....	2,305	53	52	51	1				1				
School districts.....	302	74	74			1			224		4		
Other civil divisions.....	1	(c)											
MARICOPA.....	161,900	11,891	5,966	5,524	14	428	1,700	31	2,902		207	\$958	
County.....	161,900	4,063	3,174	2,751	14	409		5	735		41	108	
Cities and towns.....	2,745	1,045	1,026	1,026		19	613	26			55	48	
School districts.....	65,661	3,834	1,606	1,606					2,167		31	30	
Other civil divisions.....	1,249	(c)	141	141			1,087				21		
MOHAVE.....	5,600	452	356	332		24		2	109		2	13	
County.....	5,600	343	306	282		24		2	23		2	10	
School districts.....	135	(c)	46	46					86			3	
Other civil divisions.....	4	(c)	4	4									
NAVAJO.....	22,100	821	452	402	7	43	41	4	279		1	22	
County.....	352	15.93	265	225	6	34			69			18	
Cities and towns.....	22,100	144	78	68	1	9	39	4			1		
School districts.....	5,691	323	109	109			2		210		4		
Other civil divisions.....	2	(c)											
PIMA.....	59,300	4,161	2,313	2,113	8	192	322	25	1,026		46	164	
County.....	59,300	1,688	1,304	1,162	8	134		4	250		12	118	
Cities and towns.....	84,200	1,251	592	534		58	313	21			24	36	
School districts.....	1,213	417	417						776		10	10	
Other civil divisions.....	9	(c)				9							

PINAL.....	1,374	59.48	790	743	2	45	138	3	399	15	22	7
County.....	1,737	31.90	604	559	2	43	60	3	104	9	17	1
Cities and towns.....	90	33.72	29	27	2	2	60	3	104	9	17	1
School districts.....	452	(¹)	152	152	1	2	60	3	104	9	17	1
Other civil divisions.....	95	(¹)	5	5	1	1	78	152	295	4	2	6
SANTA CRUZ.....	645	66.60	390	347	2	41	---	5	219	2	29	---
County.....	295	30.46	222	198	1	23	---	2	52	---	19	---
Cities and towns.....	104	17.32	94	75	1	18	---	3	---	---	7	---
School districts.....	246	(¹)	74	74	---	---	---	---	167	2	3	---
YAVAPAI.....	2,207	75.88	1,450	1,346	17	87	4	9	573	17	70	84
County.....	1,091	37.36	872	787	16	69	---	6	140	15	58	---
Cities and towns.....	266	25.46	173	154	1	18	---	3	---	2	8	---
School districts.....	846	(¹)	405	405	---	---	---	---	433	---	8	---
Other civil divisions.....	4	(¹)	---	---	---	---	4	---	---	---	---	---
YUMA.....	1,255	68.88	784	712	5	67	140	3	245	8	71	4
County.....	566	30.93	490	435	5	50	---	1	21	6	48	---
Cities and towns.....	152	26.28	109	92	---	17	31	2	---	2	4	---
School districts.....	424	(¹)	185	185	---	---	---	---	224	---	15	---
Other civil divisions.....	113	(¹)	---	---	---	---	109	---	---	---	4	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

— Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS										
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits					
	178,412	\$4,599	\$31.38	\$2,667	\$2,455	\$8	\$204	\$1,068	\$70	\$88	\$122	\$1,584
	85,100	3,593	42.22	1,551	1,480	-----	71	875	45	69	78	975
	50,900	2,342	46.01	959	946	-----	13	562	24	45	42	710
	34,200	1,251	36.58	592	534	-----	58	313	21	24	36	265
	17,851	310	17.37	199	176	2	21	1	3	2	15	90
	9,828	187	19.03	97	84	2	11	-----	2	1	-----	87
	8,023	123	15.33	102	92	-----	10	1	1	1	15	3
	51,381	1,234	24.02	698	602	5	91	87	20	14	25	390
	7,693	63	8.19	60	46	1	13	-----	2	-----	1	-----
	7,187	155	21.66	81	81	-----	13	1	3	1	2	54
	6,006	104	17.32	94	75	1	18	-----	3	-----	7	-----
	5,517	195	35.35	104	91	-----	13	-----	2	-----	3	-----
	4,932	71	14.40	69	63	1	5	-----	1	-----	1	84
	4,892	136	27.80	100	85	-----	15	30	2	-----	4	-----
	3,917	105	26.81	57	50	1	6	28	3	1	-----	16
	3,891	141	36.24	83	77	1	5	8	3	-----	3	44
	3,711	232	62.52	19	18	-----	1	6	1	10	4	192
	3,665	32	8.73	18	16	-----	2	14	-----	-----	-----	-----
	24,080	462	19.19	219	197	1	21	105	2	3	4	129
	Less than 2,500 population.....											

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
Grand total	\$43,933	\$98.50	\$30,005										\$825	\$3,841	\$9,261
State government.....	14,442	32.75	7,966	\$677	\$398	\$92	\$1,406	\$561	\$3,704	\$24	\$13	\$866	\$225	90	6,386
Counties.....	12,155	27.25	10,712	1,853	350	148	1,301	762	6,178	3	4		113	1,084	359
Cities and towns.....	5,805	32.54	12,449											1,488	1,488
School districts.....	9,942	()	8,314						8,314					820	820
Other civil divisions.....	1,588	()	564		20		2					542		799	220
APACHE	467	25.24	388												46
County.....	264	14.27	236	43	12	2	15	4	160					33	28
School districts.....	203	()	152						152					28	46
COCHISE	2,618	63.86	2,203												
County.....	1,271	31.00	1,073	162	72	8	150	120	533	1	4		23	71	104
Cities and towns.....	356	17.42	212											37	161
School districts.....	979	()	906						906					21	52
Other civil divisions.....	12	()	12		12									46	27
COCONINO	789	53.31	571												
County.....	336	22.70	299	85	4	8	28	22	150				2	83	79
Cities and towns.....	197	32.52	52											17	20
School districts.....	256	()	220						220					44	18
CHIA	2,068	64.83	1,775												
County.....	952	29.84	905	106	7	21	96	143	528	1			5	36	89
Cities and towns.....	320	20.54	134											11	36
School districts.....	794	()	734						734					38	112
Other civil divisions.....	2	()	2		2									40	20

1 Not available by departments

2 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	GOVERNMENTAL-COST PAYMENTS										Operation and maintenance of public service enterprises	Interest	Outlays	
			Operation and maintenance of general departments													
			General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
GRAHAM	\$532	\$53.96	\$423												\$41	\$18
County	271	26.06	252	\$21	\$18	\$6	\$29	\$5	\$173						19	1
Cities and towns	17	4.75	16												17	17
School districts	284	(?)	250						250						5	
Other civil divisions	10	(?)	5										\$5			
GREENLEE	707	71.52	660													
County	393	39.75	381	45	5	3	55	25	243						28	19
Cities and towns	34	14.75	27										\$5		12	
School districts	279	(?)	251						251						9	10
Other civil divisions	1	(?)	1													
MARICOPA	11,906	73.72	7,872													
County	4,091	25.33	3,541	595	86	10	337	179	2,278					\$455	2,239	1,340
Cities and towns	3,143	47.87	1,049												524	26
School districts	3,495	(?)	2,900												590	1,049
Other civil divisions	1,177	(?)	382		1		1		2,900						387	208
															738	57
MOHAVE	417	74.46	365													
County	284	50.71	249	69	13	2	25	52	83						42	10
School districts	128	(?)	111						111						35	10
Other civil divisions	5	(?)	5		5										7	
NAVAJO	806	36.47	708													
County	381	17.24	361	118	5	2	40	5	190						61	8
Cities and towns	128	22.49	75												20	
School districts	295	(?)	271						271						29	24
Other civil divisions	2	(?)	1												17	7

PIMA	3,968	66.91	2,859	229	67	59	224	23	753				114	478	517
County.....	1,500	25.30	1,360											140	
Cities and towns.....	1,073	31.37	1,532											214	213
School districts.....	1,394	(¹)	956						956				114	124	304
Other civil divisions.....	11	(¹)	11								11				
PINAL	1,406	60.87	1,015										5	149	237
County.....	642	27.76	644	101	1	12	102	13	315					64	44
Cities and towns.....	72	26.98	37											31	4
School districts.....	436	(¹)	378						378				5	31	27
Other civil divisions.....	256	(¹)	56				1				55			33	162
SANTA CRUZ	621	64.13	531											75	15
County.....	290	29.95	266	46	36	4	23	12	140			5		24	
Cities and towns.....	105	17.48	64											41	
School districts.....	226	(¹)	201						201					10	15
YAVAPAI	1,842	63.08	1,534										29	140	139
County.....	851	29.14	742	108	13	5	102	101	405			8		43	66
Cities and towns.....	216	20.67	148										29	30	9
School districts.....	773	(¹)	642						642					67	64
Other civil divisions.....	2	(¹)	2								2				
YUMA	1,293	70.66	1,035										3	193	62
County.....	629	34.37	503	125	11	6	75	53	224	\$1		3		120	6
Cities and towns.....	144	24.90	103										3	8	30
School districts.....	410	(¹)	342						342					42	26
Other civil divisions.....	110	(¹)	87								87			23	

: Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	\$5,805	\$32.54	\$2,449	\$890	\$1,048	\$1,498
30,000 population and over.....	3,830	45.01	1,439	420	748	1,223
Phoenix.....	2,757	54.17	907	306	534	1,010
Tucson.....	1,073	31.37	532	114	214	213
8,000 to 30,000 population.....	317	17.76	192	57	16	52
Douglas.....	217	22.08	105	53	7	52
Bisbee.....	100	12.46	87	4	9	-----
2,500 to 8,000 population.....	1,204	25.18	660	241	107	196
Miami.....	177	23.01	60	-----	16	101
Globe.....	141	19.70	72	36	22	11
Nogales.....	105	17.48	64	-----	41	-----
Prescott.....	166	30.09	101	29	27	9
Jerome.....	50	10.14	47	-----	3	-----
Yuma.....	134	27.39	99	-----	5	30
Winslow.....	97	24.76	60	22	15	-----
Flagstaff.....	141	36.24	48	39	36	18
Mesa.....	206	55.51	53	115	29	9
Glendale.....	77	21.01	56	-----	3	18
Less than 2,500 population.....	364	15.12	158	102	87	17

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$76,476	\$61,494	\$23,538	\$3,514	\$71,777	\$160.93
State government.....	3,708	301	1,287	2,120	3,676	8.34
Counties.....	18,532	18,440	-----	92	16,636	37.30
Cities and towns.....	20,623	16,127	4,406	90	18,822	105.50
School districts.....	13,982	13,510	-----	472	11,454	(¹)
Other civil divisions.....	21,631	3,046	17,845	740	21,189	(¹)
APACHE	615	473	-----	142	594	32.11
County.....	517	425	-----	92	502	27.14
School districts.....	98	48	-----	50	92	(¹)
COCHISE	1,900	1,897	-----	3	1,590	38.78
County.....	590	590	-----	-----	502	12.24
Cities and towns.....	466	466	-----	-----	447	21.88
School districts.....	844	841	-----	3	641	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
COCONINO	1,353	1,343	-----	10	1,224	82.70
County.....	280	280	-----	-----	221	14.93
Cities and towns.....	763	763	-----	-----	752	124.15
School districts.....	310	300	-----	10	251	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GILA	\$1,462	\$1,439	-----	\$23	\$1,299	\$40.72
County.....	88	88	-----	-----	88	2.76
Cities and towns.....	732	732	-----	-----	714	45.83
School districts.....	642	619	-----	23	497	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
GRAHAM	629	606	\$3	20	603	57.98
County.....	300	300	-----	-----	288	27.69
Cities and towns.....	3	3	-----	-----	3	.84
School districts.....	260	241	-----	19	246	(¹)
Other civil divisions.....	66	62	3	1	66	(¹)
GREENLEE	546	542	-----	4	512	51.79
County.....	245	245	-----	-----	243	24.58
Cities and towns.....	123	123	-----	-----	123	53.36
School districts.....	178	174	-----	4	146	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
MARICOPA	42,735	27,075	14,773	887	40,001	247.68
County.....	8,943	8,843	-----	-----	8,013	49.62
Cities and towns.....	11,676	9,218	2,411	47	11,029	167.97
School districts.....	6,590	6,487	-----	103	5,685	(¹)
Other civil divisions.....	15,626	2,527	12,362	737	15,274	(¹)
MOHAVE	724	723	-----	1	523	93.39
County.....	616	616	-----	-----	423	75.54
School districts.....	108	107	-----	1	100	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
NAVAJO	1,351	935	292	124	1,171	52.99
County.....	356	356	-----	-----	290	13.12
Cities and towns.....	562	265	291	6	489	85.93
School districts.....	432	314	-----	118	392	(¹)
Other civil divisions.....	1	-----	1	-----	-----	-----
PIMA	7,920	6,715	1,122	83	6,799	114.65
County.....	2,217	2,217	-----	-----	2,139	36.07
Cities and towns.....	3,651	2,742	901	8	3,054	89.30
School districts.....	1,831	1,756	-----	75	1,385	(¹)
Other civil divisions.....	221	-----	221	-----	221	(¹)
PINAL	6,951	2,221	4,698	32	6,553	283.68
County.....	1,000	1,000	-----	-----	998	43.20
Cities and towns.....	543	177	361	5	361	135.26
School districts.....	612	587	-----	25	482	(¹)
Other civil divisions.....	4,796	457	4,337	2	4,712	(¹)
SANTA CRUZ	1,687	1,430	251	6	1,405	145.06
County.....	453	453	-----	-----	363	37.48
Cities and towns.....	1,027	776	251	-----	903	150.35
School districts.....	207	201	-----	6	139	(¹)
YAVAPAI	2,353	2,350	1	2	1,867	63.94
County.....	678	678	-----	-----	502	17.19
Cities and towns.....	719	719	-----	-----	660	63.16
School districts.....	955	953	-----	2	704	(¹)
Other civil divisions.....	1	-----	1	-----	1	(¹)
YUMA	4,542	3,374	1,111	57	3,960	216.39
County.....	2,349	2,349	-----	-----	2,064	112.79
Cities and towns.....	358	143	191	24	287	49.63
School districts.....	915	882	-----	33	694	(¹)
Other civil divisions.....	920	-----	920	-----	915	(¹)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$30, 623	\$16, 127	\$4, 406	\$90	\$18, 922	\$105. 50
30,000 population and over	14, 090	10, 885	3, 150	55	13, 191	155. 01
Phoenix.....	10, 439	8, 143	2, 249	47	10, 137	199. 16
Tucson.....	3, 651	2, 742	901	8	3, 054	89. 30
8,000 to 30,000 population	388	388	-----	-----	372	20. 84
Bisbee.....	145	145	-----	-----	145	18. 07
Douglas.....	243	243	-----	-----	227	23. 10
2,500 to 8,000 population	4, 516	3, 768	724	24	3, 989	77. 64
Miami.....	359	359	-----	-----	341	44. 33
Globe.....	373	373	-----	-----	373	52. 12
Nogales.....	1, 027	776	251	-----	903	150. 35
Prescott.....	674	674	-----	-----	615	111. 47
Jerome.....	45	45	-----	-----	45	9. 12
Yuma.....	303	90	189	24	251	51. 31
Winslow.....	381	130	251	-----	352	89. 86
Flagstaff.....	633	633	-----	-----	622	169. 86
Mesa.....	528	528	-----	-----	444	119. 64
Glendale.....	193	160	33	-----	43	11. 73
Less than 2,500 population	1, 629	1, 086	532	11	1, 270	52. 74

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$71, 777	\$44, 973	\$10, 389	\$160. 93	\$124. 61	\$45. 01
State government.....	3, 676	2, 740	3, 065	8. 34	7. 59	13. 28
Counties.....	16, 636	20, 086	2, 478	37. 30	54. 64	10. 74
Cities and towns.....	18, 822	11, 888	4, 115	105. 50	84. 76	47. 61
School districts.....	11, 454	9, 886	1 731	(?)	(?)	(?)
Other civil divisions.....	21, 189	373	-----	(?)	(?)	-----
Apache.....	594	389	49	32. 11	27. 37	5. 16
Cochise.....	1, 590	2, 027	1, 092	38. 78	40. 93	25. 50
Coconino.....	1, 224	798	238	82. 70	76. 31	26. 44
Gila.....	1, 299	1, 959	447	40. 72	69. 76	23. 16
Graham.....	603	730	18	57. 98	70. 86	(?)
Greenlee.....	512	1, 137	320	51. 79	72. 93	(?)
Maricopa.....	40, 001	18, 865	2, 091	247. 68	181. 80	53. 56
Mohave.....	523	850	116	93. 39	150. 73	29. 87
Navajo.....	1, 171	736	115	52. 99	42. 65	9. 29
Pima.....	6, 799	5, 052	1, 323	114. 65	133. 89	51. 98
Pinal.....	6, 553	2, 125	156	283. 68	118. 32	16. 51
Santa Cruz.....	1, 405	1, 296	384	145. 06	91. 16	51. 33
Yavapai.....	1, 867	3, 409	819	63. 94	130. 72	49. 03
Yuma.....	3, 960	2, 860	156	216. 39	170. 75	17. 49

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$674, 729	\$585, 087	\$89, 632	\$733, 965	\$140, 338	\$1, 512. 85	\$3, 033. 77	\$608. 03
Apache.....	8, 325	6, 806	1, 517	8, 776	2, 369	450. 00	616. 88	249. 71
Cochise.....	98, 885	89, 172	9, 713	143, 526	32, 501	2, 411. 95	2, 898. 16	758. 92
Coconino.....	19, 609	16, 119	3, 490	20, 128	6, 809	1, 324. 93	1, 924. 49	758. 15
Gila.....	64, 482	56, 819	7, 663	124, 067	10, 662	2, 021. 38	4, 418. 04	552. 27
Graham.....	10, 799	9, 207	1, 592	12, 481	3, 670	1, 038. 37	1, 211. 46	(?)
Greenlee.....	26, 612	23, 020	3, 592	24, 911	10, 569	2, 691. 89	1, 597. 27	(?)
Maricopa.....	154, 808	129, 282	25, 526	116, 827	27, 600	958. 56	1, 125. 91	706. 83
Mohave.....	15, 549	13, 884	1, 665	20, 114	5, 973	2, 776. 61	3, 664. 98	1, 537. 12
Navajo.....	11, 431	9, 069	2, 362	11, 394	3, 094	517. 24	660. 01	250. 96
Pima.....	88, 278	74, 877	13, 401	56, 001	8, 956	1, 488. 67	1, 484. 14	351. 77
Pinal.....	58, 426	53, 126	5, 300	52, 810	5, 123	2, 529. 26	2, 941. 56	541. 82
Santa Cruz.....	11, 493	9, 316	2, 177	12, 014	2, 418	1, 186. 80	845. 15	322. 96
Yavapai.....	78, 610	70, 001	8, 609	107, 909	16, 112	2, 692. 12	4, 137. 39	964. 32
Yuma.....	27, 422	24, 397	3, 025	21, 064	4, 482	1, 498. 47	1, 257. 57	503. 69

¹ Includes \$1,973,260, valuation of certain public service corporations, taxed for State purposes only; not distributable by counties.

² Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions			
State total.....	\$21, 807	\$6, 410	\$9, 034	\$2, 677	\$3, 470	\$216	\$15. 352	\$4. 358	\$3. 23
Apache.....	298	79	211	-----	8	-----	178	87	3. 58
Cochise.....	2, 452	939	791	199	512	11	2, 070	876	2. 43
Coconino.....	649	186	251	92	120	-----	504	196	3. 31
Gila.....	1, 704	612	716	180	193	3	1, 835	355	2. 64
Graham.....	449	102	243	18	79	7	294	123	4. 16
Greenlee.....	683	253	301	51	78	-----	514	338	2. 57
Maricopa.....	6, 739	1, 471	2, 802	1, 102	1, 189	175	4, 410	800	4. 35
Mohave.....	500	148	328	-----	19	5	435	163	3. 22
Navajo.....	543	109	246	73	115	-----	324	138	4. 75
Pima.....	3, 003	839	1, 227	577	360	-----	1, 370	384	3. 40
Pinal.....	1, 335	555	568	38	159	15	790	156	2. 28
Santa Cruz.....	466	109	209	74	74	-----	379	115	4. 05
Yavapai.....	1, 928	747	661	162	358	-----	1, 430	453	2. 45
Yuma.....	1, 058	261	480	111	206	-----	780	174	3. 86

¹ Includes \$39,465, levy of certain public service corporations, taxed for State purposes only; not distributable by counties.

ARKANSAS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Arkansas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 75 counties, the 389 cities and towns, the 3,086 school districts, and the 687 other civil divisions (drainage, levee, improvement, paving, sewer, water, and several miscellaneous districts), or a total of 4,238 political units that have power to levy taxes or incur debt.

The only data reported for the cities of Hope and Wynne or for the towns of Springdale and Warren related to tax levies, and for the city of Camden, to tax levies and debt.

The data for Arkansas were compiled largely from reports on file in the offices of the State comptroller and the State superintendent of public instruction, Little Rock, Ark., and from reports secured by local agents and through correspondence.

Fiscal year.—For Arkansas the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, cities and towns, school districts, and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Arkansas on January 1, 1932, was 1,865,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Arkansas the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$11,452,997. The excess of governmental costs over revenue receipts was 49.4 percent for the State government. For the counties, the cities and towns, the school districts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 0.9 for the counties, 7.8 for the cities and towns, 1.5 for the school districts, and 34.5 for the other civil divisions. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$10,184,880.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$56,903,207	100.0	\$68,356,204	100.0	\$255,868,988	100.0	\$20,382,358	100.0
State government.....	26,157,208	46.0	39,072,935	57.2	164,423,351	64.3	4,827,064	23.7
Counties.....	11,851,302	20.8	11,750,552	17.2	5,828,093	2.3	4,671,994	22.9
Cities and towns.....	3,527,262	6.2	3,273,038	4.8	5,700,454	2.2	1,593,946	7.8
School districts.....	11,736,040	20.6	11,559,711	16.9	27,752,562	10.8	9,289,354	45.6
Other civil divisions.....	3,631,395	6.4	2,699,968	3.9	52,163,928	20.4	-----	-----

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Arkansas and all subdivisions of the State amounted to \$56,903,207, or an average of \$30.51 for each person in the State. Of this amount \$26,157,208 was for the State; \$11,851,302 for the counties; \$3,527,262 for the cities and towns; \$11,736,040 for the school districts; and \$3,631,395 for the other civil divisions. The revenues collected include \$19,978,854, general property taxes; \$1,107,253, special taxes; \$299,823, poll taxes; \$12,892,130, licenses and permits; \$3,305,288, special assessments; \$14,594,646, subventions, donations, and pension assessments; \$394,195, interest, rents, and highway privileges; \$1,133,503, earnings of public-service enterprises; \$2,905,705, earnings of general departments; and \$291,810, fines, forfeits, and escheats. Of the \$14,594,646 classified as subventions, donations, and pension assessments, \$6,824,028 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$7,306,000 in 1912, \$10,097,000 in 1922, and \$10,880,169 in 1932, this being an increase of 7.8 percent from 1922 to 1932, and 48.9 percent from 1912 to 1932. Special taxes amounted to \$221,000 in 1912, \$790,000 in 1922, and \$1,107,253 in 1932. Poll taxes amounted to \$253,000 in 1912, \$479,000 in 1922, and \$292,073 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$623,000 in 1912, \$2,390,000 in 1922, and \$12,858,340 in 1932. Special assessments amounted to \$601,000 in 1912, \$1,000 in 1922, and \$52,805 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Arkansas and all subdivisions of the State for 1932 amounted to \$68,356,204, or an average expenditure of \$36.65 per person. Of the total amount expended, \$39,072,935 was disbursed by the State government; \$11,750,552 by the counties; \$3,273,038 by the cities and towns; \$11,559,711 by the school districts; and \$2,699,968 by the other civil divisions. The total comprises \$35,005,921 for operation and maintenance of general departments; \$583,080 for operation and maintenance of public-service enterprises; \$11,129,326 for interest on debt; and \$21,637,877 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Arkansas were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a popula-

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tion of 2,500 and over increased from \$8,109,000 to \$24,810,272, or 206 percent; interest payments, from \$347,000 to \$8,199,562, or 2,263 percent; and outlay payments, from \$2,583,000 to \$20,713,715, or 701.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Arkansas and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$255,868,988, or an average per capita of \$137.20. In 1922 the average per capita was \$51.03, and in 1912, \$8.32.

Of the total debt reported for 1932, \$164,423,351 was for the State government; \$5,828,693 for the counties; \$5,700,454 for the cities and towns; \$27,752,562 for the school districts; and \$52,163,928 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 5,940.5 percent from 1922 to 1932 and 13,202.9 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 3.3 percent from 1922 to 1932 and 627.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In each odd numbered year, the county assessor, on or before the third Monday in August files with the county clerk a report of the assessment of all real property of said county situated within the boundaries of any city or town, and in each even numbered year, all real property of said county situated without the boundaries of any city or town. A report of all assessable personal property is filed each year. The Arkansas Tax Commission not later than 10 days before the time for the beginning of assessment by the assessors, files with the county clerk and the assessor of each county the percent of market value to be used as a basis for taxation.

The assessed valuation of all property in Arkansas subject to levies of the general property tax was \$554,834,984 in 1932 as compared with \$578,462,000 in 1922 and \$427,473,000 in 1912. The per capita assessed valuation increased from \$257.54 in 1912 to \$323.38 in 1922, and decreased to \$297.50 in 1932.

TAX LEVIES

The sheriff of each county is the ex-officio collector of taxes. Taxes on real and personal property are payable from the first Monday in January to and including the tenth day of April, after which they become delinquent.

The total levies of the general property tax for the State and all subdivisions were \$10,621,000 for 1912, \$17,476,000 for 1922, and \$20,382,358 for 1932, this being a per capita of \$6.40, \$9.77, and \$10.93, respectively.

Of the total levies reported for 1932, \$4,827,064 was for the State government; \$4,671,994 for the counties; \$1,593,946 for the cities and towns; and \$9,289,354 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$2.48 for 1912, \$3.02 for 1922, and \$3.67 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932
(Revenue receipts expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll	Licenses and permits							
	1,865,000	\$56,903	\$30.51	\$54,978	\$19,979	\$1,107	\$300	\$12,892	\$3,306	\$992	\$14,411	\$184	\$394	\$2,905	\$1,133
	Grand total														
	State government	26,157	14.03	17,638	4,453	\$1,043		12,142		42	6,824	81	176	1,101	295
	Counties	1,865,000	11.851	5,426	5,015	64	283	84		82	4,862		103	1,378	
	Cities and towns	3,527	6.40	2,374	1,871		37	666	70	108	22	79	90	123	600
	School districts	11,736	(²)	8,840	8,840						2,562	24		280	
	Other civil divisions	3,632	(³)						3,236		110		25	23	238
ARKANSAS	22,400	453	20.22	288	275		8	5	36	2	106		2	20	
County	22,400	186	8.30	102	94		7	1			71		2	11	
Cities and towns	8,777	43	4.90	39	34		1	4		2				2	
School districts		188	(⁴)	147	147				36		34			7	
Other civil divisions		36	(⁵)												
ASHLEY	28,400	354	13.94	216	209		5	2	4	2	107	3	3	19	
County	28,400	154	6.06	66	61		4	1		1	72		3	12	
Cities and towns	23	23	3.45	18	16		1	1		1				4	
School districts	6,665	173	(⁶)	132	132						35	3		3	
Other civil divisions		4	(⁷)						4						
BAXTER	9,519	111	11.66	63	60		2	1			43		1	4	
County	9,519	59	6.20	24	21		2	1			30		1	4	
Cities and towns	2,123	4	1.88	4	4										
School districts		48	(⁸)	35	35						13				
Other civil divisions															
BENTON	35,253	535	15.18	290	284		5	1	59	1	108	9	1	28	39
County	35,253	184	5.22	106	101		4	1		1	51		1	25	
Cities and towns	11,203	73	6.52	34	33		1		1						38
School districts		217	(⁹)	150	150						55	9		3	
Other civil divisions		61	(¹⁰)						53		2				1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$94,609, inheritance taxes, and \$332,523, income taxes, for State purposes only.

³ Excludes population of Camden, Ouachita County; Hope, Hempstead County; Springdale, Washington County; Warren, Bradley County; and Wynne, Cross County.

⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments and licenses	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leases, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll	Licenses and permits							
BOONE.....	14,937	\$212	\$14.19	\$114	\$108		\$3	\$3	\$2	\$1	\$98		\$1	\$26	
County.....	14,937	95	6.36	44	41		3	3		1	46		1	3	
Cities and towns.....	3,894	8	2.05	5	2				2					1	
School districts.....		109	(¹)	65	65						22			22	
BRADLEY.....	17,800	162	9.10	85	78	\$1	5	1		1	66	\$1	1	8	
County.....	17,800	85	4.78	25	18	1	5	1		1	50		1	8	
Cities and towns.....	618	1	1.62	1	1										
School districts.....		76	(¹)	59	59						16	1			
CALHOUN.....	9,752	131	13.43	70	68			2			54			7	
County.....	9,752	69	7.08	23	21		2				39			7	
Cities and towns.....	669	1	1.49	1	1										
School districts.....		61	(¹)	46	46						15				
CARROLL.....	15,820	246	15.55	107	102		3	2	35	2	83		1	7	\$11
County.....	15,820	109	6.89	38	34		3	1	1	1	62		1	7	
Cities and towns.....	4,307	29	6.73	13	12			1	6	1					10
School districts.....		77	(¹)	56	56						21				
Other civil divisions.....		31	(¹)						30						1
CHICOT.....	22,800	413	18.11	151	144										1
County.....	22,800	146	6.40	49	44			7	113	2	103	1	6	31	6
Cities and towns.....	6,544	24	3.67	11	9			5		2	64		1	30	6
School districts.....		131	(¹)	91	91			2	3			1	3		
Other civil divisions.....		112	(¹)						110		39			1	
CLARK.....	24,932	388	15.56	193	186	1	3	3	56	2	103	6	6	28	
County.....	24,932	145	5.82	57	53	1	2	2	1	1	59	5	5	23	
Cities and towns.....	6,814	24	3.62	21	18		1	1		1				1	
School districts.....		166	(¹)	115	115			2			39			2	
Other civil divisions.....		63	(¹)						54		5			2	

CLAY	27,300	459	16.81	173	169	3	1	121	1	103	1	31	29
County	27,300	150	5.49	64	60	3	1	1	1	68	1	17	
Cities and towns	7,316	9	1.23	7	7	1	1	1	1	1	1	1	
School districts		146	(^c)	102	102	(^c)	(^c)	121	(^c)	31	(^c)	13	
Other civil divisions		154	(^c)							3			29
CLEBURNE	11,373	132	11.61	61	48	1	2			75		6	
County	11,373	70	6.15	20	18	1	1			46		4	
Cities and towns	1,876	4	2.13	3	2		1			1		1	
School districts		58	(^c)	28	28					29		1	
CLEVELAND	12,800	137	10.70	72	69	1	2			59		5	
County	12,800	74	5.78	30	27	1	2			39		4	
Cities and towns	1,204	2	1.66	2	2		2			1			
School districts		61	(^c)	40	40					20		1	
COLUMBIA	27,320	378	13.84	199	192	2	3	2	2	110	9	11	26
County	27,320	68	5.75	62	62	2	3	1	1	73		11	
Cities and towns	5,046	37	7.33	12	11		1		1				24
School districts		165	(^c)	119	119	(^c)	(^c)	17		37	9		
Other civil divisions		19	(^c)										2
CONWAY	21,949	268	12.21	126	119		4	3	20	105		16	
County	21,949	123	5.60	53	48	4	4	1	1	57		12	
Cities and towns	4,656	9	1.93	8	6		2			1		1	
School districts		116	(^c)	65	65			20		48		3	
Other civil divisions		20	(^c)										
CRAIGHEAD	46,000	632	13.74	298	267		7	24	131	160		30	
County	46,000	217	4.72	92	86	4	2	2	6	101		23	
Cities and towns	14,625	60	4.10	52	27	3	22	5	5	3		1	
School districts		217	(^c)	154	154					59		4	
Other civil divisions		138	(^c)					131					
CRAWFORD	22,549	360	15.97	145	131		7	7	34	123		21	34
County	22,549	156	6.92	49	42	1	6	1	1	88		18	
Cities and towns	7,233	18	2.49	17	10	1							
School districts		117	(^c)	79	79					35		3	
Other civil divisions		69	(^c)					34					34
CRITTENDEN	41,500	629	15.16	232	220		1	11	202	133		31	
County	41,500	215	5.18	106	97	1	8	2	2	50		29	
Cities and towns	4,563	7	1.53	7	4		3						
School districts		184	(^c)	119	119					64		1	
Other civil divisions		223	(^c)					202		19		1	
CROSS	26,900	323	12.01	149	144	1	1	3	74	87		11	
County	26,900	122	4.54	52	40	1	1	1	1	58		10	
Cities and towns	1,676	4	2.39	3	1		2					1	
School districts		123	(^c)	94	94					29			
Other civil divisions		74	(^c)					74					

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Exclusive of the town of Warren, for which no report was received.

³ Exclusive of the city of Wynne, for which no report was received.

⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and citations	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Special	Poll								Licenses and permits
DALLAS.....	14,700	\$207	\$14.08	\$124	\$118	\$1	\$3	\$2	\$2	\$72			\$4	\$5	
County.....	14,700	88	5.99	37	33	1	2	1	1	47			3	5	
Cities and towns.....	4,475	20	4.47	14	12		1			25					
School districts.....		99	(¹)	73	73								1		
DESHA.....	22,100	371	16.79	187	173		5	9	2	82			\$1		
County.....	22,100	183	8.28	97	90		4	3	1	58			1		
Cities and towns.....	6,871	17	2.47	15	8		1	6	1						
School districts.....		100	(¹)	75	75					24			1		
Other civil divisions.....		71	(¹)						71						
DREW.....	19,928	329	16.51	169	149		8	2	11	94			2	47	
County.....	19,928	127	6.37	60	51		8	1	1	53			1	13	
Cities and towns.....	4,364	56	12.83	8	7									47	
School districts.....		121	(¹)	91	91					28			1		
Other civil divisions.....		25	(¹)						11	13					
FAULKNER.....	28,500	284	9.96	143	130		4	9	1	126			11		
County.....	28,500	153	5.37	83	48		4	1	1	88			11		
Cities and towns.....	5,722	18	3.15	16	8			8	2						
School districts.....		112	(¹)	74	74					38					
Other civil divisions.....		1	(¹)						1						
FRANKLIN.....	15,762	201	12.75	125	120	2	2	1	2	63			1	9	
County.....	15,762	100	6.34	49	45	2	2		1	45			1	4	
Cities and towns.....	3,364	7	2.06	7	6			1							
School districts.....		91	(¹)	69	69					18			4		
Other civil divisions.....		3	(¹)						2				1		
FULTON.....	10,834	128	11.81	68	55		2	1	1	63			1	5	
County.....	10,834	81	7.48	25	22		2	1		50			1	5	
Cities and towns.....	1,081	3	2.78	2	2				1						
School districts.....		44	(¹)	31	31					13					

GARLAND	37,800	915	24.21	608	526	6	76	108	32	125	14	28
County.....	37,800	247	6.53	151	143	6	2	2	1	72	2	21
Cities and towns.....	21,653	228	10.53	181	107	6	74	31	31	46	12	1
School districts.....		328	(¹)	276	276					4		6
Other civil divisions.....		112	(¹)					108				4
GRANT	9,834	144	14.64	73	71	2		4	1	54		6
County.....	9,834	70	7.12	28	26	2			1	35		6
Cities and towns.....	1,969	2	1.02	2	2					19		
School districts.....		62	(¹)	43	43			4				6
Other civil divisions.....		10	(¹)									
GREENE	26,100	365	13.98	187	177	3	7	43	6	76		31
County.....	26,100	130	4.98	65	59	3	3	4	6	45		20
Cities and towns.....	7,021	27	3.85	17	13		4			31		11
School districts.....		147	(¹)	105	105			39				22
Other civil divisions.....		61	(¹)									
HEMPSTEAD	30,847	377	12.22	203	196	1	5	1	25	113	1	35
County.....	30,847	161	5.22	65	58	1	1			78		17
Cities and towns.....	1,635	1	.61					1				18
School districts.....		191	(¹)	138	138			24		35		
Other civil divisions.....		24	(¹)									
HOT SPRING	18,200	218	11.98	139	135	3	1		1	67		11
County.....	18,200	97	5.33	43	40	3			1	42		11
Cities and towns.....	5,115	7	1.37	7	6		1			23		
School districts.....		114	(¹)	89	89							
Other civil divisions.....												
HOWARD	17,489	239	13.67	121	116	3	2	26		69		12
County.....	17,489	102	5.83	44	40	3	1			49		9
Cities and towns.....	4,725	10	2.12	8	7		1	2		20		3
School districts.....		92	(¹)	69	69			24				11
Other civil divisions.....		35	(¹)									
INDEPENDENCE	24,300	332	13.66	198	189	5	4	7	2	112		1
County.....	24,300	158	6.50	80	77	2	1		1	66		11
Cities and towns.....	5,737	20	3.49	18	12	3	3		1			1
School districts.....		147	(¹)	100	100			7		46		1
Other civil divisions.....		7	(¹)									
IZARD	12,872	130	10.10	60	56	3	1			65		5
County.....	12,872	82	6.37	25	21	3	1			52		5
Cities and towns.....	1,059	2	1.92	2	2					13		
School districts.....		46	(¹)	33	33							
Other civil divisions.....												
JACKSON	28,400	409	14.40	165	158	3	4	99	1	128		16
County.....	28,400	140	4.93	63	49	3	1		1	70		16
Cities and towns.....	6,799	16	2.35	16	13		3			37		
School districts.....		133	(¹)	96	96			99		21		
Other civil divisions.....		120	(¹)									

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll	Licenses and permits							
JEFFERSON.	64,800	\$1,334	\$20.59	\$718	\$691		\$13	\$54	\$255	\$11	\$221		\$2	\$85	\$2
County	64,800	488	7.53	251	242		7	2	4	4	162		1	71	2
Cities and towns	189	189	7.25	133	75		6	52	5	7	56		1	11	1
School districts	21,918	431	(^a)	374	374				250		3		1	1	2
Other civil divisions		256	(^a)												
JOHNSON.	19,289	318	16.49	113	107	\$1	4	1	7	1	102			11	84
County	19,289	107	5.55	40	35	1	4		1	1	55			11	11
Cities and towns	5,191	153	10.21	8	7						47			11	45
School districts		112	(^a)	65	65				7						
Other civil divisions		46	(^a)											39	
LAFAYETTE.	17,200	289	16.80	142	133	1	6	2	59		70	3		11	4
County	17,200	116	6.74	66	49	1	5	1	1		47	3		10	
Cities and towns	4,363	111	2.50	11	9		1	1			23			1	
School districts		99	(^a)	75	75				59						
Other civil divisions		63	(^a)												4
LAWRENCE.	21,663	278	12.83	148	142		4	2	21	8	85	2		14	
County	21,663	144	6.65	80	55		4	1	1	8	60	2		14	
Cities and towns	5,717	112	2.10	12	11			1			26				
School districts		101	(^a)	76	76				21						
Other civil divisions		21	(^a)												
LEE.	26,637	463	17.38	263	244		1	8	78	2	99	2		29	
County	26,637	226	8.48	142	140		1	1	1	2	56	2		24	
Cities and towns	4,314	28	5.33	20	13			7			29			3	
School districts		122	(^a)	91	91				78		14			2	
Other civil divisions		92	(^a)												
LINCOLN.	20,500	181	8.83	91	87		3	1	25		48	1		14	2
County	20,500	76	3.71	37	34		2	1			26	1		12	2
Cities and towns	1,789	5	2.84	2	1		1				22			1	
School districts		75	(^a)	52	52				25						
Other civil divisions		25	(^a)												

LITTLE RIVER. County. Cities and towns. School districts. Other civil divisions.	15,515	226	14,57	127	123																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Not computed.

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and permits	Special assessments	Fines, forfeits, and es-cheats	Sub-ventions and grants	Donations, gifts, and pension assessments	Highway privi-leges, and interest	Earnings of general depart-ments	Earnings of public service enter-prises
				Total	General prop-erty	Special	Poll								
NEVADA.....	20,407	\$288	\$14.11	\$122	\$116	\$2	\$2	\$2	\$17	\$1	\$37		\$1	\$16	\$44
County.....	20,407	114	5.59	40	35		2	1		1	58			14	
Cities and towns.....	3,420	109	20.18	7	6			1	17		1			2	44
School districts.....		105	(¹)	75	75						28				
NEWTON.....	10,564	116	10.98	43	41		2				67		1	4	
County.....	10,564	64	6.06	19	17		2			1	39		1	4	
Cities and towns.....	385	1	2.60	1	1										
School districts.....		51	(¹)	23	23						28				
OVACHITA.....	31,500	584	18.54	380	348	27	4	1	25	2	142		5	30	
County.....	31,500	240	7.62	124	92	27	4	1		2	86		5	23	
Cities and towns ¹	3,501	5	1.43	5	5										
School districts.....		313	(¹)	251	251				25		65			7	
Other civil divisions.....		26	(¹)								1				
PERRY.....	7,695	117	15.20	63	62		1		2		47		1	4	
County.....	7,695	58	7.54	24	23		1				29		1	4	
Cities and towns.....	3	3	1.60	3	3										
School districts.....	1,880	54	(¹)	36	36						18				
Other civil divisions.....		2	(¹)						2						
PHILLIPS.....	40,683	649	15.95	353	320	1	4	28	110	7	140		3	31	5
County.....	40,683	208	5.11	94	88	1	4	1		2	84		2	26	
Cities and towns.....	93	93	6.67	79	52			27	52	5	2		1	1	5
School districts.....	13,940	237	(¹)	180	180						54			3	
Other civil divisions.....		111	(¹)						110					1	
PIKE.....	11,792	150	12.72	86	82	1	3			1	55			8	
County.....	11,792	79	6.70	35	32	1	2			1	36			7	
Cities and towns.....	4	4	1.23	4	3		1								
School districts.....	3,242	67	(¹)	47	47						19			1	

POINSETT	31,200	423	13.56	210	202	1	3	4	83	96	1	29	4
County	31,200	178	5.74	89	84	1	3	1	1	62	1	28	
Cities and towns	3,200	178	5.74	16	13			3	1	2		2	
School districts	8,946	137	2.12	106	105					32			
Other civil divisions		88	(^c)						82		1	1	4
POLK	14,857	242	16.29	116	111		3	2		3			
County	14,857	110	7.00	29	26		3			97		17	8
Cities and towns	3,982	222	5.52	13	11			2		2	1	17	
School districts		110	(^c)	74	74					36			8
POPE	26,547	382	14.39	194	189		3	2		1		15	3
County	26,547	181	6.06	70	65		3	2		1		15	
Cities and towns	8,150	115	1.84	15	13					73			
School districts		140	(^c)	109	109					31			
Other civil divisions		66	(^c)						63				3
PRAIRIE	15,187	220	15.14	137	132		4	1	13	2		8	
County	15,187	104	6.83	53	48		4	1		1		4	
Cities and towns	3,361	8	2.38	78	78					1		1	
School districts		103	(^c)						13	22	2		
Other civil divisions		15	(^c)									2	
PULASKI	142,600	3,857	27.05	2,636	2,382	2	29	223	54	53		37	194
County	142,600	1,233	8.65	607	607	2	20	4		12		2	
Cities and towns	105,338	1,155	10.96	832	804		9	219		41		35	194
School districts		1,415	(^c)	1,181	1,181					188		46	
Other civil divisions		54	(^c)						54				
RANDOLPH	16,871	216	12.80	112	103		6	3	15	80		9	
County	16,871	110	6.52	45	38		6	1		58		7	
Cities and towns	3,284	8	2.43	59	59			2		22			
School districts		83	(^c)						15			2	
Other civil divisions		15	(^c)										
ST. FRANCIS	34,200	454	13.27	219	208		4	7	73	7		5	17
County	34,200	165	4.82	71	67		3	1		1		18	
Cities and towns	7,059	27	3.82	20	13		1	6		6		1	
School districts		171	(^c)	128	128					43			
Other civil divisions		91	(^c)						73		1		17
SALINE	15,660	307	19.60	160	150		4						
County	15,660	118	7.54	57	48	3	4	3	7	1		9	52
Cities and towns	3,670	7	1.91	7	6			1		1		8	
School districts		119	(^c)	96	96					23			
Other civil divisions		63	(^c)						7			1	52
SCOTT	11,803	148	12.54	65	63		1	1		74		8	
County	11,803	85	7.20	25	23		1	1		51		8	
Cities and towns	1,077	2	1.86										
School districts		61	(^c)	38	38					23			

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Exclusive of the city of Camden, for which no revenue receipts were available.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Licenses and permits	Special assessments and cheats	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll								
SEARCY	11,056	\$108	\$9.77	\$50	\$47	—	\$3	—	—	—	\$52	—	—	\$6	—
	County	69	6.24	26	23	—	3	—	—	—	39	—	—	4	—
	Cities and towns	2	1.42	2	2	—	—	—	—	—	—	—	—	—	—
	School districts	37	(^c)	22	22	—	—	—	—	—	13	—	—	2	—
SEBASTIAN	54,426	1,558	28.63	943	845	\$3	9	\$86	—	\$32	255	\$78	\$19	81	\$150
	County	478	8.78	232	238	3	9	2	—	5	162	—	—	57	—
	Cities and towns	531	14.49	248	164	—	—	84	—	27	—	78	17	11	150
	School districts	36,647	549	(^c)	443	443	—	—	—	—	93	—	—	13	—
SEVIER	16,364	223	13.63	137	131	—	3	3	\$7	2	63	—	1	11	2
	County	99	6.06	39	35	—	3	1	—	1	47	—	1	11	—
	Cities and towns	4,955	2.22	10	8	—	—	2	—	—	—	—	—	—	—
	School districts	—	104	(^c)	86	88	—	—	—	—	16	—	—	—	—
SHARP	10,715	108	10.08	61	59	—	2	—	—	1	41	—	1	4	—
	County	61	5.69	27	25	—	2	—	—	1	29	—	1	3	—
	Cities and towns	1,112	1.90	1	1	—	—	—	—	—	—	—	—	—	—
	School districts	—	46	(^c)	33	33	—	—	7	—	12	—	—	—	2
STONE	7,993	60	7.51	20	19	—	1	—	—	1	35	—	—	4	—
	County	38	4.75	9	8	—	1	—	—	1	25	—	—	3	—
	Cities and towns	458	2.18	1	1	—	—	—	—	—	—	—	—	—	—
	School districts	—	21	(^c)	10	10	—	—	—	—	10	—	—	1	—
UNION	60,300	1,291	21.41	850	812	—	7	31	123	10	226	—	8	74	—
	County	498	8.26	274	265	—	7	2	—	1	159	—	6	58	—
	Cities and towns	24,685	102	4.13	61	61	—	29	3	9	—	—	—	—	—
	School districts	—	559	(^c)	486	486	—	—	—	—	58	—	—	15	—
Other civil divisions	—	132	(^c)	—	—	—	—	—	120	—	9	—	2	1	—

VAN BUREN.....	11, 962	66	5.52	33	31	2	---	---	---	28	---	---	---	5
County.....	11, 962	36	3.01	15	13	2	---	---	---	16	---	---	---	5
Cities and towns.....	11, 292	---	---	---	---	---	---	---	---	---	---	---	---	---
School districts.....	292	30	(¹)	18	18	---	---	---	---	12	---	---	---	---
WASHINGTON.....	39, 900	569	14.26	335	318	6	11	56	1	156	---	3	18	---
County.....	39, 900	227	5.69	99	92	6	1	---	---	109	---	2	17	---
Cities and towns.....	9, 949	57	5.73	54	44	---	10	---	1	---	---	1	---	---
School districts.....	228	228	(¹)	182	182	---	---	---	---	46	---	---	---	---
Other civil divisions.....	57	57	(¹)	---	---	---	---	66	---	1	---	---	---	---
WHITE.....	38, 900	456	11.72	284	273	4	7	18	4	109	---	1	40	---
County.....	38, 900	203	5.23	99	93	4	2	---	2	63	---	1	38	---
Cities and towns.....	10, 339	24	2.32	21	16	---	5	---	2	---	---	---	1	---
School districts.....	211	211	(¹)	164	164	---	---	---	---	46	---	---	---	---
Other civil divisions.....	18	18	(¹)	---	---	---	---	18	---	---	---	---	---	---
WOODBUFF.....	22, 900	281	12.27	157	150	2	4	23	---	84	---	---	17	---
County.....	22, 900	113	4.83	43	39	2	1	---	---	59	---	---	11	---
Cities and towns.....	5, 425	14	2.58	12	9	---	3	---	---	---	---	---	2	---
School districts.....	127	127	(¹)	102	102	---	---	---	---	26	---	---	---	---
Other civil divisions.....	27	27	(¹)	---	---	---	---	23	---	---	---	---	4	---
YELL.....	21, 313	353	16.56	176	166	4	4	---	---	101	---	---	20	---
County.....	21, 313	156	7.32	79	70	3	6	---	1	64	---	---	12	---
Cities and towns.....	4, 666	7	1.50	7	6	---	---	---	---	---	---	---	---	---
School districts.....	135	135	(¹)	90	90	1	---	---	---	37	---	---	8	---
Other civil divisions.....	55	55	(¹)	---	---	---	---	55	---	---	---	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Exclusive of the town of Springdale, for which no report was received.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popula- tion 1	REVENUE RECEIPTS												Earnings of public service enter- prises	
		Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, for- feits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest		Earnings of general depart- ments
				Total	General property	Poll									
Grand total.....	550,941	\$3,537	\$6.40	\$2,374	\$1,671	\$37	\$666	\$70	\$168	\$23	7	\$79	\$90	\$123	\$800
30,000 population and over.....	115,400	1,427	12.37	1,008	717	9	282		62	12		78	49	58	160
Little Rock.....	83,700	907	10.84	769	559	9	201		35	12			33	48	10
Fort Smith.....	31,700	520	16.40	239	168		81		27			78	16	10	150
8,000 to 30,000 population.....	121,876	1,033	8.48	658	391	12	255	23	69		7		35	36	205
Hot Springs.....	21,500	228	10.60	181	107		74		31	3			12	1	
Pine Bluff.....	20,760	187	9.04	131	73	6	52	5	7				1	11	2
North Little Rock.....	20,300	246	12.12	152	84		18		5				2	3	184
El Dorado.....	18,000	84	4.52	78	55		23		6						
Texarkana.....	11,200	130	11.61	53	31		22	18	6	2			19	13	19
Blytheville.....	10,700	61	5.70	51	27	3	21		5					5	
Jonesboro.....	10,500	54	5.14	47	24	3	20		5					2	
Helena.....	8,316	73	8.78	65	40		25		4	2			1	1	
2,500 to 8,000 population.....	131,357	669	5.09	407	304	8	95	30	30	1		1	4	16	180
Fayetteville.....	7,394	53	7.17	50	40		10		1				1	1	
Camden 1.....															
Hope 1.....		25	4.19	15	11		4	4	6						
Paragould.....	5,966	12	2.13	12	12										
Russellville.....	5,628														
Conway.....	5,534	18	3.25	16	8		8		2						
Van Buren.....	5,182	14	2.70	13	7		6		1						
Malvern.....	5,115	7	1.37	7	6		1								
Stuttgart.....	4,927	33	6.70	30	26		4		2					1	
Forrest City.....	4,594	23	5.01	16	9	1	6		6					1	
Newport.....	4,547	12	2.64	12	9		3								
West Helena.....	4,489	10	2.23	7	7		2		1						
Batesville.....	4,464	17	3.79	15	10	3	2		1						1

Marianna.....	4,314	23	5.33	20	13	7	2	1	3	1	46
Morrilton.....	4,043	8	1.98	7	5	2	3	1	1	1	44
Harrison.....	3,626	8	2.21	5	2	3	2	1	1	1	45
Rogers.....	3,584	21	5.91	19	19	1	1	1	1	1	24
Wynne.....	3,468	12	3.44	11	5	1	5	1	1	1	5
McDelnee.....	3,445	7	2.03	7	6	1	1	1	1	1	8
Benton.....	3,387	14	4.13	13	9	4	4	1	1	1	1
Searcy.....	3,360	14	4.14	12	10	2	2	1	1	1	1
Arkadelphia.....	3,224	8	2.47	6	6	1	1	1	1	1	1
Paris.....	3,206	10	5.93	13	11	1	1	1	1	1	1
Fordyce.....	3,118	21	6.74	12	10	2	2	1	1	1	1
Mena.....	3,076	53	17.23	6	5	1	1	1	1	1	1
Monticello.....	3,046	9	2.95	7	5	2	2	1	1	1	1
Brinkley.....	3,033	68	22.42	6	5	1	1	1	1	1	1
Prescott.....	3,031	51	15.83	6	5	1	1	1	1	1	1
Clarksville.....	3,008	35	11.64	10	9	1	1	1	1	1	1
Magnolia.....	2,995	6	2.00	5	3	2	1	1	1	1	1
Trumann.....	2,942	14	4.76	4	3	1	1	1	1	1	1
Dernott.....	2,938	9	3.06	8	6	2	2	1	1	1	1
De Queen.....	2,811	15	5.34	11	9	1	1	1	1	1	1
Crossett.....	2,811	15	5.34	11	9	1	1	1	1	1	1
Springdale.....	2,705	8	2.96	8	6	1	1	1	1	1	1
Stamps.....	2,573	8	3.11	8	4	4	4	3	3	3	1
Osceola.....	2,544	14	5.50	8	3	5	5	3	3	3	1
Snackover.....	2,544	14	5.50	8	3	5	5	3	3	3	1
Warren.....	182,308	398	2.18	301	259	8	34	17	7	3	2
Less than 2,500 population.....	182,308	398	2.18	301	259	8	34	17	7	3	2

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 * Not available.

BOONE.....	213	14.26	200	21	1	32	5	24	13	10	3
County.....	96	6.56	96							2	
Cities and towns.....	8	2.05	8							8	3
School districts.....	107	(¹)	96								
BRADLEY.....	248	13.93	183								
County.....	101	5.67	101	28	2	36	4	28	1	10	55
Cities and towns.....	1	1.62	1								
School districts.....	146	(¹)	81					81		10	55
CALHOUN.....	124	12.72	121								
County.....	68	6.97	68	13	1	29	2	21	2	3	
Cities and towns.....	1	1.49	1								
School districts.....	55	(¹)	52							3	
CARROLL.....	249	15.74	195								
County.....	106	6.70	92	21	2	20	4	42	2	31	16
Cities and towns.....	28	6.50	12							2	12
School districts.....	96	(¹)	89					89		6	4
Other civil divisions.....	19	(¹)	2			2				1	7
CHICOT.....	311	13.64	210								
County.....	99	4.34	99	30	1	2	11	33	3	98	
Cities and towns.....	22	3.36	16							3	
School districts.....	105	(¹)	81					81		24	
Other civil divisions.....	85	(¹)	14		1				13	71	
CLARK.....	461	18.49	287								
County.....	194	7.78	148	33	3	43	13	44	3	35	139
Cities and towns.....	21	3.08	19							5	41
School districts.....	219	(¹)	116					116		1	1
Other civil divisions.....	27	(¹)	4			2			2	6	97
CLAY.....	362	13.26	282								
County.....	141	5.16	138	44	1	2	7	39	2	56	7
Cities and towns.....	8	1.09	8			43				3	
School districts.....	120	(¹)	109					109			
Other civil divisions.....	93	(¹)	27		1				26	11	
CLEBURNE.....	116	10.20	92							42	7
County.....	65	5.72	45	8	2	6	1	28	1	6	18
Cities and towns.....	3	1.60	3							2	18
School districts.....	48	(¹)	44					44		4	
CLEVELAND.....	149	11.64	143								
County.....	78	6.09	77	26		23	3	22	3	5	1
Cities and towns.....	2	1.66	2							1	
School districts.....	69	(¹)	64					64		4	1

¹ Not available by departments.

² Not computed.

³ Exclusive of the town of Warren, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total		Operation and maintenance of general departments								Interest	Outlays	
			Total	Per capita	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous
COLUMBIA	339	\$12.41	\$278										
County	166	6.06	141		\$31	\$3		\$58	\$6	\$43			
Cities and towns	35	6.94	14										
School districts	138	(1)	123							123			
Other civil divisions													
CONWAY	229	10.43	166										
County	115	5.24	87		33	2	\$2	7	3	36			\$4
Cities and towns	9	1.93	8										
School districts	89	(1)	69			1				69			
Other civil divisions	16	(1)	2					1					
CRAIGHEAD	646	14.04	515										
County	210	4.57	207		57	4	3	58	15	64			6
Cities and towns	69	4.03	54										
School districts	247	(1)	238			8				238		\$8	
Other civil divisions	130	(1)	16										
CRAWFORD	396	17.56	293										
County	154	6.83	145		35	2		48	4	54			2
Cities and towns	17	2.35	17										
School districts	177	(1)	121			1	1			121			
Other civil divisions	48	(1)	10					8					
CRITTENDEN	511	12.31	322										
County	213	5.13	162		80		3	8	17	52			2
Cities and towns	7	1.53	7										
School districts	139	(1)	115							115			
Other civil divisions	152	(1)	38			20		8				10	

[illegible]

Not computed.

⁴ Exclusive of the city of Wynne, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
												Total		
GREENE.....	\$339	\$12.99	\$284	\$52	\$3	\$1	\$43	\$8	\$21			\$13	\$38	\$1
County.....	144	5.52	141										3	
Cities and towns.....	27	3.85	27											
School districts.....	122	(?)	106						106				15	1
Other civil divisions.....	46	(?)	10									\$10	20	
HEMPSTEAD.....	541	17.54	270											
County.....	162	5.25	125	51	3		17	5	44			5	30	241
Cities and towns.....	1	.61	1											37
School districts.....	355	(?)	131						131				20	204
Other civil divisions.....	23	(?)	13				12					1	10	
HOT SPRING.....	171	9.40	154											
County.....	91	5.00	82	24	3	1	31	3	19			1	8	9
Cities and towns.....	4	.78	4											9
School districts.....	76	(?)	68						68				8	
HOWARD.....	264	15.10	194											
County.....	102	5.83	100	25	4		30	4	35			2	24	44
Cities and towns.....	10	2.12	10										2	
School districts.....	136	(?)	84						84				8	44
Other civil divisions.....	16	(?)	14									2	14	
INDEPENDENCE.....	317	13.05	301											
County.....	182	7.49	175	45	3	4	73	6	41			3	14	1
Cities and towns.....	18	3.14	17										7	
School districts.....	114	(?)	109						109				1	4
Other civil divisions.....	3	(?)											4	1

IZARD.....	107	8.31	103	8	1	1	26	2	38	2	2	2
County.....	78	6.06	78	2								
Cities and towns.....	2	1.92	2									
School districts.....	27	(¹)	23						23		2	
JACKSON.....	350	12.32	255								83	12
County.....	147	5.18	141								8	
Cities and towns.....	16	2.35	16	41	2	2	47	6	43			
School districts.....	116	(¹)	89						89		27	12
Other civil divisions.....	71	(¹)	9	1	1	1	4			3	50	
JEFFERSON.....	1,176	18.15	960									
County.....	447	6.90	405	176	6	4	68	25	85	4	142	70
Cities and towns.....	155	7.07	147							41	17	25
School districts.....	351	(¹)	330						330		9	12
Other civil divisions.....	223	(¹)	78	54	2	17				5	112	33
JOHNSON.....	279	14.46	183									
County.....	95	4.93	91	23	3	1	32	8	22		34	4
Cities and towns.....	49	9.44	5							2	4	
School districts.....	102	(¹)	87						87		11	4
Other civil divisions.....	33	(¹)									23	10
LAFAYETTE.....	249	14.48	191									
County.....	107	6.22	104	32	2		35	3	30	2	3	50
Cities and towns.....	11	2.50	11								3	
School districts.....	86	(¹)	76						76		8	2
Other civil divisions.....	45	(¹)									39	3
LAWRENCE.....	279	12.88	241									
County.....	140	6.46	138	46	3		43	9	35		34	4
Cities and towns.....	11	1.92	11								2	
School districts.....	100	(¹)	89						89		7	4
Other civil divisions.....	28	(¹)	3				1			2	25	
LEE.....	403	15.13	328									
County.....	203	7.62	202	25	3		56	4	110	4	72	3
Cities and towns.....	23	5.33	22								1	
School districts.....	106	(¹)	95						95		8	3
Other civil divisions.....	71	(¹)	9		8		1				62	
LINCOLN.....	154	7.51	133									
County.....	70	3.41	64	28	2	1	26	2	4	1	19	1
Cities and towns.....	5	2.84	3								6	
School districts.....	65	(¹)	60						60		1	
Other civil divisions.....	14	(¹)	6				1			5	4	1
LITTLE RIVER.....	233	15.02	183									
County.....	104	6.70	87	27	2	1	16	5	30		33	17
Cities and towns.....	8	2.21	8							6		
School districts.....	116	(¹)	85						85		31	17
Other civil divisions.....	5	(¹)	3							3	2	

* Exclusive of the city of Hope, for which no report was received.

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
LOGAN.....	\$338	\$14.02	\$253	\$33	\$2	\$1	\$22	\$5	\$46			\$2	\$12	\$67	\$6
County.....	114	4.73	111											3	
Cities and towns.....	16	2.35	15											1	
School districts.....	152	(¹)	124						124					22	6
Other civil divisions.....	56	(¹)	3			1	2						12	41	
LONOKE.....	466	13.79	370	43	3	1	45	5	53			16		73	23
County.....	167	4.94	166											1	
Cities and towns.....	13	2.15	13												
School districts.....	207	(¹)	165		15				165		\$10	1		19	23
Other civil divisions.....	79	(¹)	26											53	
MADISON.....	112	8.40	110	13	2		23	1	23			1		2	
County.....	64	4.80	63											1	
Cities and towns.....	1	1.66	1												
School districts.....	47	(¹)	46						46					1	
MARION.....	135	15.21	114	20	1		9	1	27			11		4	17
County.....	85	9.58	69												16
Cities and towns.....	1	(¹)	1												
School districts.....	49	(¹)	44						44					4	1
MILLER.....	651	20.54	503	68			50	18	54	\$1		9	30	99	19
County.....	200	6.31	200												
Cities and towns.....	130	10.84	86										30	14	19
School districts.....	240	(¹)	202		6				202			6		19	19
Other civil divisions.....	81	(¹)	15				3							66	

MISSISSIPPI	1,166	15.97	708	80	7	5	34	33	109	430	230
County	285	3.90	288	285						6	11
Cities and towns	66	3.88	55	66						10	1
School districts	312	(3)	145		32	3	62		240	68	4
Other civil divisions	503	(3)								346	12
MONROE	243	11.77	213	213						27	3
County	102	4.94	102	31	2	3	22	7	34		
Cities and towns	14	2.35	12							2	
School districts	108	(3)	96		1	2			96	15	1
Other civil divisions	19	(3)	3							1	
MONTGOMERY	143	13.28	135	16	1		27	2	61	7	1
County	113	10.49	100							4	
Cities and towns	1	.53	1						2	7	
School districts	29	(3)	25						25	3	1
Other civil divisions										1	
NEVADA	270	13.23	227	32	4		44	3	33	33	10
County	118	5.78	118							2	
Cities and towns	41	11.99	8							33	
School districts	111		101						101		10
NEWTON	112	10.60	102	12	1		18	1	19	6	4
County	68	6.44	65							3	
Cities and towns	1	2.60	1							4	
School districts	43	(3)	36						36	3	4
OUACHITA	526	16.70	472	67	2	7	39	21	68	23	31
County	233	7.40	208							25	25
Cities and towns	5	1.43	5						4		
School districts	274	(3)	256						256	12	6
Other civil divisions	14	(3)	3				3			11	
PERRY	107	13.91	82	13	1	1	8	1	14	9	16
County	56	7.28	40							1	15
Cities and towns	3	1.60	3						2		
School districts	46	(3)	39						39	6	1
Other civil divisions	2	(3)								2	
PHILLIPS	574	14.11	457							87	26
County	201	4.94	190	61	3	9	39	18	57	6	5
Cities and towns	86	6.17	68						4	11	3
School districts	203	(3)	177		7	6	1		177	23	3
Other civil divisions	84	(3)	22						8	47	15
PIKE	143	12.13	112	18	2		6	2		6	25
County	70	5.94	48							3	3
Cities and towns	4	1.23	4						20		19
School districts	69	(3)	60						60	3	6

^a Exclusive of the city of Camden, for which governmental costs were not available.

2 Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Development and conservation of natural resources	Miscellaneous			
POINSETT.	\$404	\$12.95	\$334	\$46	\$1	\$1	\$46	\$20	\$52			\$2	\$2	\$96	\$2
County	175	5.61	168											7	
Cities and towns	19	2.12	18											9	1
School districts	129	(?)	119						119					2	
Other civil divisions	81	(?)	29		13		1				\$15			50	
POLK.	235	15.82	202												
County	98	6.60	97	24	2		1	19	5	32	14	5		12	16
Cities and towns	21	5.27	14											2	
School districts	116	(?)	91						91					9	16
POPE.	334	12.58	285												
County	161	6.06	156	36	3		5	54	10	45	3			45	2
Cities and towns	19	2.33	18											5	
School districts	130	(?)	111						111					1	1
Other civil divisions	24	(?)											2	18	1
PRAIRIE.	218	14.35	190											22	
County	105	6.91	104	29	1		3	38	6	25	2			23	5
Cities and towns	7	2.08	7											1	
School districts	93	(?)	76						76					12	5
Other civil divisions	13	(?)	3								3			10	
PULASKI.	3,801	26.65	3,171												
County	1,222	8.57	1,202	460	17		19	354	150	180	22	100	100	337	193
Cities and towns	1,200	11.39	803											20	
School districts	1,341	(?)	1,155						1,155					110	187
Other civil divisions	1,38	(?)	11		7						4			180	6
														27	

RANDOLPH.....	171	12 27	207	25	1	1	19	5	38					14	22
County.....	87	6 40	108	8										1	20
Cities and towns.....	8	2 43	8											5	2
School districts.....	73	(¹)	80						73					8	
Other civil divisions.....	3	(²)	11							3					
St. FRANCIS.....	313	11 08	379	54	5	1	46	9	35				3	61	2
County.....	154	4 50	154												
Cities and towns.....	18	2 55	18												
School districts.....	120	(¹)	142						120					20	2
Other civil divisions.....	21	(²)	65		10		10			1			3	41	
SALINE.....	284	18 14	299	37	1	5	23	5	28					18	19
County.....	114	7 28	103											3	8
Cities and towns.....	7	1 91	7												
School districts.....	98	(¹)	105						98					6	1
Other civil divisions.....	58	(²)	58				1						38	9	10
SCOTT.....	148	12 54	140	19	1		30	2	27					5	3
County.....	81	6 86	81							2					
Cities and towns.....	2	1 86	2											5	3
School districts.....	65	(¹)	65						57						
SEARCY.....	105	9 50	95												
County.....	71	6 42	64	14	1		22	1	24					9	1
Cities and towns.....	2	1 42	2							2				7	
School districts.....	32	(¹)	32						29					2	1
SEBASTIAN.....	1,433	25 33	1,433	167	5	24	130	27	111					72	60
County.....	471	8 69	471							7				2	2
Cities and towns.....	399	10 89	399											25	54
School districts.....	561	(¹)	561						479					76	6
Other civil divisions.....															
SEVIER.....	216	13 20	216	26	2	1	24	10	25					1	18
County.....	90	5 50	90							2					
Cities and towns.....	11	2 22	11											6	3
School districts.....	88	(¹)	108				88		88					5	15
Other civil divisions.....	7	(²)	7			1							1	5	
SHARP.....	115	10 73	115	14	1		27	1	13					3	
County.....	60	5 60	60							2				2	
Cities and towns.....	1	. 90	1												
School districts.....	54	(¹)	54						53					1	
Other civil divisions.....															
STONE.....	57	7 13	57												
County.....	40	5 00	40	8	1	1	17	1	10					3	
Cities and towns.....	1	2 18	1											2	
School districts.....	16	(¹)	16				15		15					1	

‡ Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments							Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools			Libraries	Development and conservation of natural resources	Miscellaneous
UNION.....	\$1,620	\$26.87	\$1,305	\$174	\$7	\$5	\$182	\$25	\$107			\$4	\$94	\$221
County.....	606	10.05	504										3	99
Cities and towns.....	86	3.48	52										9	25
School districts.....	810	(7)	742			2	5		742				35	33
Other civil divisions.....	118	(7)	7										47	64
VAN BUREN.....	60	5.02	53	12	2		12	1	3			1	1	4
County.....	36	3.01	31											
Cities and towns.....	24	(7)	22						22				1	1
School districts.....	555	13.91	479	59	5	1		9	58			4	5	36
Other civil divisions.....	215	5.39	185				49						5	25
WASHINGTON.....	51	5.13	39										13	7
County.....	269	(7)	252						252			3	17	4
Cities and towns.....	20	(7)	3											
School districts.....	462	11.88	353	56	4	3	68	10	23			3	29	80
Other civil divisions.....	193	4.96	167										2	24
WHITE.....	24	2.32	22										2	2
County.....	234	(7)	162			1			162				16	56
Cities and towns.....	11	(7)	2										9	
School districts.....	245	10.70	186	29	2	3	7	5	33			1	31	28
Other civil divisions.....	106	4.63	80										1	25
WOODRUFF.....	12	2.21	12											
County.....	108	(7)	90						90				15	3
Cities and towns.....	19	(7)	4			3						1	15	15
School districts.....	286	13.42	244	44	2	2	46	3	43				35	7
Other civil divisions.....	151	7.08	140										7	4
YELL.....	151	7.08	140										7	4
County.....	151	7.08	140										7	4
Cities and towns.....	113	(7)	93			1	4		93				18	1
School districts.....	15	(7)	5										10	2
Other civil divisions.....														

* Not computed.

† Exclusive of the town of Springdale, for which no report was received.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$3, 973	\$5. 94	\$2, 357	\$375	\$247	\$394
30,000 population and over.....	1, 348	11. 68	900	83	135	230
Little Rock.....	959	11. 46	662	11	110	176
Fort Smith.....	389	12. 27	238	72	25	54
8,000 to 30,000 population.....	975	8. 00	746	123	61	45
Hot Springs.....	207	9. 63	188	—	19	—
Pine Bluff.....	153	7. 37	146	4	3	—
North Little Rock.....	239	11. 77	139	89	—	11
El Dorado.....	70	3. 76	38	—	7	25
Texarkana.....	129	11. 52	85	30	14	—
Blytheville.....	56	5. 23	46	—	9	1
Jonesboro.....	54	5. 14	49	—	—	5
Helena.....	67	8. 06	55	—	9	3
2,500 to 8,000 population.....	577	4. 39	399	136	32	10
Fayetteville.....	46	6. 22	35	—	5	6
Camden ¹	—	—	—	—	—	—
Hope ¹	—	—	—	—	—	—
Paragould.....	25	4. 19	25	—	—	—
Russellville.....	15	2. 67	15	—	—	—
Conway.....	17	3. 07	17	—	—	—
Van Buren.....	14	2. 70	14	—	—	—
Malvern.....	4	. 78	4	—	—	—
Stuttgart.....	14	2. 84	13	—	1	—
Forrest City.....	14	3. 05	14	—	—	—
Newport.....	12	2. 64	12	—	—	—
West Helena.....	10	2. 23	10	—	—	—
Batesville.....	15	3. 35	14	1	—	—
Marianna.....	23	5. 33	22	—	1	—
Morrilton.....	8	1. 98	7	—	1	—
Harrison.....	8	2. 21	8	—	—	—
Rogers.....	12	3. 38	7	—	5	—
Wynne ¹	—	—	—	—	—	—
McGehee.....	11	3. 15	11	—	—	—
Benton.....	7	2. 03	7	—	—	—
Searcy.....	14	4. 13	14	—	—	—
Arkadelphia.....	13	3. 85	13	—	—	—
Paris.....	6	1. 86	5	—	1	—
Fordyce.....	19	5. 93	13	5	—	1
Mena.....	20	6. 41	13	5	2	—
Monticello.....	49	15. 93	13	34	2	—
Brinkley.....	9	2. 95	8	—	1	—
Prescott.....	40	13. 19	7	33	—	—
Clarksville.....	47	15. 51	3	35	9	—
Magnolia.....	33	10. 97	12	20	1	—
Trumann.....	6	2. 00	6	—	—	—
Dermott.....	14	4. 76	11	3	—	—
De Queen.....	9	3. 06	6	—	—	3
Crossett.....	15	5. 34	15	—	—	—
Springdale ¹	—	—	—	—	—	—
Stamps.....	8	2. 96	8	—	—	—
Osceola.....	7	2. 72	6	—	1	—
Smackover.....	13	5. 11	11	—	2	—
Warren ¹	—	—	—	—	—	—
Less than 2,500 population.....	373	2. 05	312	33	19	9

¹ Not available.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$257, 137	\$195, 610	\$52, 836	\$8, 691	\$255, 869	\$137. 90
State government.....	164, 626	160, 480	—	4, 146	164, 423	88. 16
Counties.....	6, 054	5, 774	—	280	5, 829	3. 13
Cities and towns.....	6, 006	5, 555	140	313	5, 700	10. 21
School districts.....	27, 753	23, 801	—	3, 952	27, 753	(1)
Other civil divisions.....	52, 696	—	52, 696	—	52, 164	(1)
ARKANSAS	1, 542	340	1, 103	99	1, 528	68. 21
County.....	104	104	—	—	96	4. 29
Cities and towns.....	29	24	—	5	25	2. 85
School districts.....	306	212	—	94	306	(1)
Other civil divisions.....	1, 103	—	1, 103	—	1, 101	(1)
ASHLEY	365	281	10	74	365	14. 37
County.....	42	42	—	—	42	1. 65
Cities and towns.....	16	15	—	1	16	2. 40
School districts.....	297	224	—	73	297	(1)
Other civil divisions.....	10	—	10	—	10	(1)
BAXTER	28	11	—	17	28	2. 94
County.....	—	—	—	—	—	—
Cities and towns.....	—	—	—	—	—	—
School districts.....	28	11	—	17	28	(1)
BENTON	1, 142	533	529	80	1, 142	32. 39
County.....	160	160	—	—	160	4. 54
Cities and towns.....	63	56	—	7	63	5. 62
School districts.....	390	317	—	73	390	(1)
Other civil divisions.....	529	—	529	—	529	(1)
BOONE	303	191	—	112	299	20. 02
County.....	50	48	—	2	46	3. 08
Cities and towns.....	—	—	—	—	—	—
School districts.....	253	143	—	110	253	(1)
BRADLEY	244	192	—	52	244	13. 71
County.....	—	—	—	—	—	—
Cities and towns.....	—	—	—	—	—	—
School districts.....	244	192	—	52	244	(1)
CALHOUN	71	43	—	28	71	7. 28
County.....	—	—	—	—	—	—
Cities and towns.....	—	—	—	—	—	—
School districts.....	71	43	—	28	71	(1)
CARROLL	760	257	453	50	759	47. 98
County.....	37	37	—	—	36	2. 28
Cities and towns.....	119	86	15	18	119	27. 63
School districts.....	166	134	—	32	166	(1)
Other civil divisions.....	438	—	438	—	438	(1)
CHICOT	4, 047	447	3, 597	3	4, 041	177. 24
County.....	—	—	—	—	—	—
Cities and towns.....	46	9	34	3	46	7. 03
School districts.....	438	438	—	—	438	(1)
Other civil divisions.....	3, 563	—	3, 563	—	3, 557	(1)
CLARK	1, 128	380	731	17	1, 124	45. 08
County.....	87	87	—	—	83	3. 33
Cities and towns.....	25	19	—	6	25	3. 67
School districts.....	285	274	—	11	285	(1)
Other civil divisions.....	731	—	731	—	731	(1)
CLAY	1, 299	273	959	67	1, 278	46. 81
County.....	85	85	—	—	83	3. 04
Cities and towns.....	7	6	—	1	7	. 96
School districts.....	248	182	—	66	248	(1)
Other civil divisions.....	959	—	959	—	940	(1)

¹ Not computed.

² Exclusive of the town of Warren, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLEBURNE.....	\$148	\$114		\$34	\$148	\$13.01
County.....	39	35		4	39	3.43
Cities and towns.....						
School districts.....	109	79		30	109	(1)
CLEVELAND.....	134	94		40	133	10.39
County.....	36	36			35	2.73
Cities and towns.....						
School districts.....	98	58		40	98	(1)
COLUMBIA.....	329	103	\$123	103	329	12.04
County.....	64	64			64	2.34
Cities and towns.....	18	18			18	3.57
School districts.....	124	21		103	124	(1)
Other civil divisions.....	123		123		123	(1)
CONWAY.....	777	483	218	76	774	35.26
County.....	202	202			199	9.07
Cities and towns.....	29	29			29	6.23
School districts.....	328	252		76	328	(1)
Other civil divisions.....	218		218		218	(1)
CRAIGHEAD.....	3,102	636	2,414	52	3,050	66.30
County.....	78	65		13	78	1.70
Cities and towns.....	6			6	6	.41
School districts.....	604	571		33	604	(1)
Other civil divisions.....	2,414		2,414		2,362	(1)
CRAWFORD.....	560	236	285	39	560	24.83
County.....						
Cities and towns.....						
School districts.....	275	236		39	275	(1)
Other civil divisions.....	285		285		285	(1)
CRITTENDEN.....	3,018	703	2,313	2	3,008	72.48
County.....	73	73			67	1.61
Cities and towns.....	3	1		2	3	.66
School districts.....	629	629			629	(1)
Other civil divisions.....	2,313		2,313		2,309	(1)
CROSS.....	1,465	322	1,142	1	1,454	54.05
County.....	34	34			23	.86
Cities and towns.....	1			1	1	.60
School districts.....	288	288			288	(1)
Other civil divisions.....	1,142		1,142		1,142	(1)
DALLAS.....	413	316		97	413	28.10
County.....	51	36		15	51	3.47
Cities and towns.....	8	8			8	1.79
School districts.....	354	272		82	354	(1)
DESHA.....	4,325	605	3,690	30	4,293	194.25
County.....	173	173			171	7.74
Cities and towns.....						
School districts.....	462	432		30	462	(1)
Other civil divisions.....	3,690		3,690		3,600	(1)
DREW.....	495	294	165	36	495	24.84
County.....	167	167			167	8.38
Cities and towns.....	45	40		5	45	10.31
School districts.....	118	87		31	118	(1)
Other civil divisions.....	165		165		165	(1)
FAULKNER.....	367	215	29	123	346	12.14
County.....	75	75			71	2.49
Cities and towns.....						
School districts.....	263	140		123	263	(1)
Other civil divisions.....	29		29		12	(1)

1 Not computed.

2 Exclusive of the city of Wynne, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN.....	\$296	\$201	\$23	\$72	\$293	\$18.59
County.....	50	50			47	2.98
Cities and towns.....	2			2	2	.69
School districts.....	221	151		70	221	(1)
Other civil divisions.....	23		23		23	(1)
FULTON.....	133	119		14	133	12.28
County.....	1			1	1	.09
Cities and towns.....						
School districts.....	132	119		13	132	(1)
GARLAND.....	1,537	1,196	309	32	1,438	38.04
County.....						
Cities and towns.....	414	395		19	316	14.59
School districts.....	814	801		13	814	(1)
Other civil divisions.....	309		309		308	(1)
GRANT.....	309	178	117	14	307	31.22
County.....	4	4			2	.20
Cities and towns.....	119	119			119	60.44
School districts.....	69	55		14	69	(1)
Other civil divisions.....	117		117		117	(1)
GREENE.....	1,224	607	563	54	1,221	46.78
County.....	80	80			77	2.95
Cities and towns.....	3			3	3	.43
School districts.....	578	527		51	578	(1)
Other civil divisions.....	563		563		563	(1)
HEMPSTEAD.....	649	368	184	97	649	21.04
County.....						
Cities and towns.....						
School districts.....	465	368		97	465	(1)
Other civil divisions.....	184		184		184	(1)
HOT SPRING.....	285	218		67	285	15.66
County.....						
Cities and towns.....	2			2	2	.39
School districts.....	283	218		65	283	(1)
HOWARD.....	465	160	275	30	465	26.59
County.....						
Cities and towns.....						
School districts.....	190	160		30	190	(1)
Other civil divisions.....	275		275		275	(1)
INDEPENDENCE.....	560	295	89	176	560	23.05
County.....	131	131			131	5.39
Cities and towns.....						
School districts.....	340	164		176	340	(1)
Other civil divisions.....	89		89		89	(1)
IZARD.....	64	45		19	64	4.97
County.....	10	9		1	10	.78
Cities and towns.....						
School districts.....	54	36		18	54	(1)
JACKSON.....	1,673	557	1,065	51	1,664	58.59
County.....	119	119			117	4.12
Cities and towns.....	1			1	1	.15
School districts.....	488	438		50	488	(1)
Other civil divisions.....	1,065		1,065		1,058	(1)
JEFFERSON.....	4,052	1,071	2,970	11	3,934	60.71
County.....	365	365			288	4.44
Cities and towns.....	87	24	63		84	3.83
School districts.....	693	682		11	693	(1)
Other civil divisions.....	2,907		2,907		2,869	(1)

¹ Not computed.

* Exclusive of the city of Hope, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JOHNSON.....	\$773	\$505	\$246	\$22	\$770	\$39.92
County.....	97	86	11	11	96	4.98
Cities and towns.....	191	180		11	189	36.41
School districts.....	239	239			239	(1)
Other civil divisions.....	246		246		246	(1)
LAFAYETTE.....	1,341	231	1,081	29	1,328	77.21
County.....	42	42			29	1.69
Cities and towns.....						
School districts.....	218	189		29	218	(1)
Other civil divisions.....	1,081		1,081		1,081	(1)
LAWRENCE.....	928	363	551	14	926	42.75
County.....	67	57		10	65	3.00
Cities and towns.....	4			4	4	.70
School districts.....	306	306			306	(1)
Other civil divisions.....	551		551		551	(1)
LEE.....	1,560	296	1,236	28	1,540	57.81
County.....	17	17				
Cities and towns.....	5		5		5	1.16
School districts.....	307	279		28	307	(1)
Other civil divisions.....	1,231		1,231		1,228	(1)
LINCOLN.....	1,093	235	838	20	1,089	53.12
County.....	105	105			103	5.02
Cities and towns.....	24	24			24	13.64
School districts.....	126	106		20	126	(1)
Other civil divisions.....	838		838		836	(1)
LITTLE RIVER.....	398	230	136	32	396	25.52
County.....						
Cities and towns.....						
School districts.....	262	230		32	262	(1)
Other civil divisions.....	136		136		134	(1)
LOGAN.....	1,493	550	805	138	1,478	61.30
County.....	73	52		21	72	2.99
Cities and towns.....	19	19			19	2.80
School districts.....	596	479		117	596	(1)
Other civil divisions.....	805		805		791	(1)
LONOKE.....	1,560	406	1,087	67	1,560	46.15
County.....	109	109			109	3.22
Cities and towns.....						
School districts.....	364	297		67	364	(1)
Other civil divisions.....	1,087		1,087		1,087	(1)
MADISON.....	34	33		1	32	2.40
County.....	22	22			20	1.50
Cities and towns.....						
School districts.....	12	11		1	12	(1)
MARION.....	127	94		33	127	14.31
County.....	15	15			15	1.69
Cities and towns.....	2				2	1.70
School districts.....	110	77		33	110	(1)
MILLER.....	2,523	730	1,774	19	2,409	75.99
County.....						
Cities and towns.....	564	564			468	39.04
School districts.....	185	166		19	185	(1)
Other civil divisions.....	1,774		1,774		1,756	(1)
MISSISSIPPI.....	13,735	1,449	12,223	63	13,485	184.73
County.....	75	75			73	1.00
Cities and towns.....	194	177		17	193	11.35
School districts.....	1,243	1,197		46	1,243	(1)
Other civil divisions.....	12,223		12,223		11,976	(1)
MONROE.....	699	256	438	5	699	33.85
County.....	2			2	2	.10
Cities and towns.....	21	19		2	21	3.54
School districts.....	238	237		1	238	(1)
Other civil divisions.....	438		438		438	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTGOMERY	\$175	\$175			\$175	\$16.25
County.....	107	107			107	9.94
Cities and towns.....						
School districts.....	68	68			68	(1)
Other civil divisions.....						
NEVADA	234	147		\$87	232	11.37
County.....						
Cities and towns.....	25	5		20	23	6.73
School districts.....	209	142		67	209	(1)
NEWTON	150	122		28	150	14.20
County.....	70	70			70	6.63
Cities and towns.....						
School districts.....	80	52		28	80	(1)
OUACHITA	705	336	\$297	72	694	22.03
County.....						
Cities and towns.....	117	117			117	10.86
School districts.....	291	219		72	291	(1)
Other civil divisions.....	297		297		286	(1)
PERRY	233	145	64	24	233	30.28
County.....	29	29			29	3.77
Cities and towns.....						
School districts.....	140	116		24	140	(1)
Other civil divisions.....	64		64		64	(1)
PHILLIPS	1,971	756	1,193	22	1,931	47.46
County.....	154	184			183	4.50
Cities and towns.....	212	194		18	201	14.42
School districts.....	382	378		4	382	(1)
Other civil divisions.....	1,193		1,193		1,165	(1)
PIKE	261	231		30	257	21.79
County.....	100	100			96	8.14
Cities and towns.....	1			1	1	.51
School districts.....	160	131		29	160	(1)
POINSETT	1,927	675	1,232	20	1,921	61.57
County.....	346	346			343	10.99
Cities and towns.....	25	22		3	25	2.79
School districts.....	324	307		17	324	(1)
Other civil divisions.....	1,232		1,232		1,229	(1)
POLK	276	232		44	276	18.58
County.....	6	6			6	.40
Cities and towns.....	51	50		1	51	12.81
School districts.....	219	176		43	219	(1)
POPE	1,129	606	463	60	1,124	42.34
County.....	236	236			234	8.81
Cities and towns.....	46	46			45	5.52
School districts.....	384	324		60	384	(1)
Other civil divisions.....	463		463		461	(1)
PRAIRIE	763	257	475	31	762	50.17
County.....	32	23		9	31	2.04
Cities and towns.....						
School districts.....	256	234		22	256	(1)
Other civil divisions.....	475		475		475	(1)
PULASKI	8,206	6,838	1,164	204	8,155	57.19
County.....	522	416		106	510	3.58
Cities and towns.....	2,374	2,345		29	2,335	22.17
School districts.....	4,146	4,077		69	4,146	(1)
Other civil divisions.....	1,164		1,164		1,164	(1)
RANDOLPH	352	124	179	49	352	20.86
County.....	38	27		11	38	2.25
Cities and towns.....						
School districts.....	135	97		38	135	(1)
Other civil divisions.....	179		179		179	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ST. FRANCIS.....	\$1,440	\$431	\$1,004	\$5	\$1,427	\$41.73
County.....	50	50			47	1.37
Cities and towns.....	5			5	5	.71
School districts.....	381	381			381	(1)
Other civil divisions.....	1,004		1,004		994	(1)
SALINE.....	333	161	135	37	329	21.01
County.....	52	52			50	3.19
Cities and towns.....	4	4			3	.82
School districts.....	142	105		37	142	(1)
Other civil divisions.....	135		135		134	(1)
SCOTT.....	110	86		24	101	8.56
County.....	40	40			31	2.63
School districts.....	70	46		24	70	(1)
SEARCY.....	146	124		22	141	12.75
County.....	76	76			71	6.42
Cities and towns.....	6	6			6	4.25
School districts.....	64	42		22	64	(1)
SEBASTIAN.....	2,224	1,896		328	2,176	39.98
County.....	12	9		3	11	.20
Cities and towns.....	640	639		1	593	16.18
School districts.....	1,572	1,248		324	1,572	(1)
SEVIER.....	528	253	190	85	528	32.27
County.....	141	130		11	141	8.62
School districts.....	197	123		74	197	(1)
Other civil divisions.....	190		190		190	(1)
SHARP.....	73	62		11	71	6.63
County.....	17	17			15	1.40
School districts.....	56	45		11	56	(1)
STONE.....	128	85		43	127	15.89
County.....	63	63			62	7.76
School districts.....	65	22		43	65	(1)
UNION.....	3,088	1,690	880	518	3,078	51.04
County.....	579	525		54	578	9.59
Cities and towns.....	270	173	5	92	267	10.82
School districts.....	1,364	992		372	1,364	(1)
Other civil divisions.....	875		875		869	(1)
VAN BUREN.....	154	108		46	154	12.87
County.....	64	63		1	64	5.35
School districts.....	90	45		45	90	(1)
WASHINGTON.....	966	544	325	97	963	24.14
County.....	65	65			65	1.63
Cities and towns.....	93	76		17	93	9.35
School districts.....	483	403		80	483	(1)
Other civil divisions.....	325		325		322	(1)
WHITE.....	1,124	611	388	125	1,122	28.84
County.....	40	40			38	.98
Cities and towns.....	56	30	18	8	56	5.42
School districts.....	668	541		117	658	(1)
Other civil divisions.....	370		370		370	(1)
WOODBUFF.....	1,266	358	862	46	1,259	54.98
County.....	28	23		5	26	1.14
Cities and towns.....	2			2	2	.37
School districts.....	374	335		39	374	(1)
Other civil divisions.....	862		862		857	(1)
YELL.....	976	615	214	147	974	45.70
County.....	216	216			215	10.09
Cities and towns.....	14	14			14	3.00
School districts.....	532	385		147	532	(1)
Other civil divisions.....	214		214		213	(1)

¹ Not computed.² Exclusive of the town of Springdale, for which no report was received.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$6, 008	\$5, 555	\$140	\$313	\$5, 700	\$10. 91
30,000 population and over.....	2, 986	2, 985	-----	1	2, 900	25. 13
Little Rock.....	2, 345	2, 345	-----	-----	2, 306	27. 55
Fort Smith.....	641	640	-----	1	594	18. 74
8,000 to 30,000 population.....	1, 667	1, 437	63	167	1, 458	11. 96
Hot Springs.....	414	395	-----	19	316	14. 70
Pine Bluff.....	63	-----	63	-----	60	2. 89
North Little Rock.....	28	-----	-----	28	28	1. 38
El Dorado.....	222	141	-----	81	222	11. 94
Texarkana.....	564	564	-----	-----	468	41. 79
Blytheville.....	185	168	-----	17	184	17. 20
Jonesboro.....	4	-----	-----	4	4	. 38
Helena.....	187	169	-----	18	176	21. 16
2,500 to 8,000 population.....	807	715	10	82	794	5. 73
Fayetteville.....	93	76	-----	17	93	12. 58
Camden.....	117	117	-----	-----	117	16. 09
Hope ¹	-----	-----	-----	-----	-----	-----
Paragould.....	2	-----	-----	2	2	. 34
Russellville.....	46	46	-----	-----	45	8. 00
Conway.....	-----	-----	-----	-----	-----	-----
Van Buren.....	-----	-----	-----	-----	-----	-----
Malvern.....	2	-----	-----	2	2	. 39
Stuttgart.....	29	24	-----	5	26	5. 28
Forrest City.....	5	-----	-----	5	5	1. 09
Newport.....	-----	-----	-----	-----	-----	-----
West Helena.....	-----	-----	-----	-----	-----	-----
Batesville.....	-----	-----	-----	-----	-----	-----
Marianna.....	5	-----	5	-----	5	1. 16
Morrilton.....	29	29	-----	-----	29	7. 17
Harrison.....	-----	-----	-----	-----	-----	-----
Rogers.....	56	56	-----	-----	56	15. 76
Wynne ¹	-----	-----	-----	-----	-----	-----
McGehee.....	-----	-----	-----	-----	-----	-----
Benton.....	4	4	-----	-----	3	. 87
Searcy.....	4	-----	-----	4	4	1. 18
Arkadelphia.....	-----	-----	-----	-----	-----	-----
Paris.....	19	19	-----	-----	19	5. 88
Fordyce.....	7	7	-----	-----	7	2. 18
Mena.....	51	50	-----	1	51	16. 36
Monticello.....	42	38	-----	4	42	13. 65
Brinkley.....	10	10	-----	-----	10	3. 28
Prescott.....	25	5	-----	20	23	7. 58
Clarksville.....	191	180	-----	11	188	62. 03
Magnolia.....	17	17	-----	-----	17	5. 65
Trumann.....	-----	-----	-----	-----	-----	-----
Dermott.....	3	-----	-----	3	3	1. 02
De Queen.....	-----	-----	-----	-----	-----	-----
Crossett.....	-----	-----	-----	-----	-----	-----
Springdale ¹	-----	-----	-----	-----	-----	-----
Stamps.....	-----	-----	-----	-----	-----	-----
Osceola.....	5	5	-----	-----	5	1. 94
Smackover.....	45	32	5	8	42	16. 51
Warren ¹	-----	-----	-----	-----	-----	-----
Less than 2,500 population.....	548	418	67	63	548	3. 01

¹ Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$255, 869	\$91, 280	\$13, 813	\$137. 90	\$51. 03	\$8. 32
State government.....	164, 423	2, 722	1, 236	88. 16	1. 52	. 76
Counties.....	5, 829	4, 680	2, 877	3. 13	2. 60	1. 73
Cities and towns.....	5, 700	3, 065	6, 571	10. 21	6. 13	17. 10
School districts.....	27, 753	4, 275	1, 710	(?)	(?)	(?)
Other civil divisions.....	52, 164	76, 538	2, 419	(?)	(?)	(?)
Arkansas.....	1, 528	2, 985	334	68. 21	130. 52	19. 49
Ashley.....	365	59	109	14. 37	2. 53	4. 04
Baxter.....	28	187	—	2. 94	18. 30	—
Benton.....	1, 142	1, 452	202	32. 39	39. 26	5. 94
Boone.....	299	157	24	20. 02	9. 51	1. 68
Bradley.....	* 244	145	49	13. 71	8. 86	3. 05
Calhoun.....	71	27	38	7. 28	2. 22	3. 68
Carroll.....	759	606	77	47. 98	33. 63	4. 55
Chicot.....	4, 041	496	288	177. 24	22. 79	11. 80
Clark.....	1, 124	300	44	45. 08	11. 48	1. 82
Clay.....	1, 278	1, 881	101	46. 81	66. 72	3. 86
Cleburne.....	148	125	46	13. 01	9. 69	3. 64
Cleveland.....	133	40	70	10. 39	3. 29	4. 97
Columbia.....	329	233	17	12. 04	8. 14	. 67
Conway.....	774	1, 949	157	35. 26	86. 31	6. 64
Craighead.....	3, 050	1, 392	266	66. 30	34. 72	14. 30
Crawford.....	560	243	237	24. 83	19. 26	9. 55
Crittenden.....	3, 008	6, 985	60	72. 48	224. 75	2. 42
Cross.....	* 1, 454	1, 417	89	54. 05	71. 76	5. 94
Dallas.....	413	938	86	28. 10	63. 01	6. 64
Desha.....	4, 293	2, 999	689	194. 25	138. 89	41. 75
Drew.....	495	44	75	24. 84	2. 00	3. 28
Faulkner.....	346	2, 181	117	12. 14	75. 96	4. 76
Franklin.....	293	308	19	18. 59	15. 93	. 87
Fulton.....	133	458	24	12. 28	40. 92	1. 99
Garland.....	1, 438	1, 796	469	38. 04	69. 67	15. 61
Grant.....	307	557	44	31. 22	50. 40	4. 40
Greene.....	1, 221	163	339	46. 78	6. 11	12. 98
Hempstead.....	* 649	868	331	21. 04	26. 74	11. 16
Hot Spring.....	285	1	45	15. 66	. 05	2. 85
Howard.....	465	1, 499	15	26. 59	78. 92	. 86
Independence.....	560	431	35	23. 05	17. 97	1. 37
Izard.....	64	—	—	4. 97	. 02	. 02
Jackson.....	1, 664	1, 599	92	58. 59	61. 64	3. 64
Jefferson.....	3, 934	2, 133	464	60. 71	34. 25	8. 21
Johnson.....	770	493	23	39. 92	23. 01	1. 14
Lafayette.....	1, 328	790	28	77. 21	49. 43	1. 98
Lawrence.....	926	1, 863	36	42. 76	82. 30	1. 68
Lee.....	1, 540	171	133	57. 81	5. 69	5. 14
Lincoln.....	1, 089	277	51	53. 12	14. 05	3. 23
Little River.....	396	522	20	25. 52	30. 71	1. 49
Logan.....	1, 478	144	35	61. 30	5. 56	1. 24
Lonoke.....	1, 560	933	12	46. 15	26. 83	. 40
Madison.....	32	17	1	2. 40	1. 17	. 05
Marion.....	127	19	3	14. 31	1. 90	. 28
Miller.....	2, 409	2, 390	169	75. 99	94. 94	8. 38
Mississippi.....	13, 485	6, 871	295	184. 73	133. 00	8. 42
Monroe.....	699	417	220	33. 85	18. 91	10. 51
Montgomery.....	175	165	30	16. 25	14. 84	2. 23
Nevada.....	232	271	101	11. 37	12. 00	5. 01

* Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

* Not computed.

* Exclusive of the town of Warren, for which no report was received.

* Exclusive of the city of Wynne, for which no report was received.

* Exclusive of the city of Hope, for which no report was received.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, and 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Newton.....	\$150	\$124	\$12	\$14.20	\$10.89	\$1.11
Ouachita.....	694	225	56	22.03	10.90	2.52
Perry.....	233	324	58	30.28	32.33	5.79
Phillips.....	1,931	4,497	660	47.46	94.95	18.44
Pike.....	257	41	33	21.79	3.35	2.48
Poinsett.....	1,921	4,707	760	61.57	205.34	51.83
Polk.....	276	912	20	18.58	55.57	1.18
Pope.....	1,124	803	19	42.34	28.87	.76
Prairie.....	762	287	25	50.17	15.63	1.75
Pulaski.....	8,155	9,118	1,915	57.19	79.07	20.29
Randolph.....	352	158	12	20.86	8.94	.60
St. Francis.....	1,427	7,052	34	41.73	235.95	1.38
Saline.....	329	647	58	21.01	38.46	3.27
Scott.....	101	99	7	8.56	7.47	.46
Searcy.....	141	69	1	12.75	4.74	.06
Sebastian.....	2,176	2,619	2,313	39.98	45.25	40.40
Sevier.....	528	808	41	32.27	43.12	2.46
Sharp.....	71	27	9	6.63	2.46	.75
Stone.....	127	136	9	15.89	15.55	1.01
Union.....	3,078	214	86	51.04	7.20	2.58
Van Buren.....	154	47	20	12.87	3.42	1.39
Washington.....	963	772	79	24.14	21.51	2.34
White.....	1,122	1,853	45	28.84	51.26	1.51
Woodruff.....	1,259	641	25	54.98	29.22	1.16
Yell.....	974	381	71	45.70	14.84	2.58

* Exclusive of the town of Springdale, for which no report was received.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$554,835	\$388,163	\$166,672	\$578,462	\$427,473	\$297.50	\$232.38	\$257.54
Arkansas.....	10,218	7,557	2,661	6,847	7,619	456.16	299.39	445.04
Ashley.....	7,699	4,893	2,806	7,313	6,221	303.11	312.41	229.85
Baxter.....	2,290	1,778	512	2,349	2,157	240.57	229.95	200.81
Benton.....	11,184	8,571	2,613	11,887	7,730	317.25	321.35	227.56
Boone.....	3,686	2,717	969	4,224	3,477	246.77	255.74	242.87
Bradley.....	4,589	2,820	1,769	5,220	4,397	257.81	319.41	273.10
Calhoun.....	2,681	2,163	518	3,411	3,174	274.92	277.25	307.10
Carroll.....	3,613	2,589	1,024	4,206	3,795	228.38	233.24	225.53
Chicot.....	6,942	5,379	1,563	6,160	4,593	304.47	283.24	188.15
Clark.....	7,055	4,846	2,209	7,271	6,715	282.97	278.25	274.48
Clay.....	5,890	4,649	1,241	7,868	6,715	215.75	279.00	256.05
Cleburne.....	1,975	1,357	618	2,501	2,428	173.66	193.88	192.04
Cleveland.....	2,539	1,975	564	7,750	2,703	198.36	632.15	191.91
Columbia.....	6,798	4,379	2,419	6,231	4,311	248.83	217.39	173.33
Conway.....	4,615	3,340	1,275	4,643	4,151	210.26	205.65	175.22

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Craighead.....	\$10,132	\$7,892	\$2,240	\$13,047	\$8,856	\$220.26	\$325.41	\$292.61
Crawford.....	5,936	4,360	1,576	7,858	6,286	263.25	299.90	253.36
Crittenden.....	10,066	7,117	2,949	11,309	9,004	242.55	363.93	359.89
Cross.....	6,000	4,843	1,157	7,942	6,079	223.05	402.15	404.92
Dallas.....	3,897	2,607	1,290	4,138	3,678	265.10	277.96	283.42
Desha.....	4,959	3,610	1,349	5,874	4,614	224.39	272.04	279.70
Drew.....	5,842	3,779	1,563	4,924	4,407	268.07	225.66	193.50
Faulkner.....	4,801	3,502	1,299	5,322	3,686	168.46	185.39	149.47
Franklin.....	4,210	3,146	1,064	5,367	4,587	267.10	277.17	209.17
Fulton.....	2,203	1,640	563	2,425	2,132	203.34	216.86	174.83
Garland.....	17,077	11,113	5,964	14,339	10,071	451.77	556.09	335.34
Grant.....	2,485	1,850	635	2,930	2,416	252.69	265.39	241.78
Greene.....	6,442	4,792	1,650	8,357	5,860	246.82	313.17	224.65
Hempstead.....	7,427	5,206	2,221	8,430	6,105	240.77	259.74	205.96
Hot Spring.....	5,329	3,329	2,000	5,170	3,774	292.80	279.53	239.45
Howard.....	4,098	2,514	1,584	3,813	3,179	234.32	200.76	178.43
Independence.....	5,919	4,041	1,878	6,934	5,629	243.58	289.20	220.76
Izard.....	2,311	1,644	667	2,543	2,354	179.54	183.37	157.96
Jackson.....	7,879	5,898	1,981	8,753	6,607	277.43	337.36	262.54
Jefferson.....	21,028	15,276	5,752	21,872	15,441	324.51	343.14	273.02
Johnson.....	4,117	3,007	1,110	5,389	4,219	213.44	251.68	206.59
Lafayette.....	4,322	2,937	1,385	4,728	3,612	251.28	295.89	252.93
Lawrence.....	6,921	5,346	1,575	7,609	5,106	319.48	336.12	241.50
Lee.....	5,560	4,204	1,356	6,698	5,060	208.73	289.60	195.95
Lincoln.....	3,326	2,178	1,148	3,561	2,750	162.24	180.66	175.35
Little River.....	4,463	3,008	1,455	4,892	4,045	287.66	287.81	297.49
Logan.....	5,704	4,226	1,478	6,616	5,211	236.58	255.76	185.78
Lonoke.....	9,066	7,039	2,027	9,640	6,750	268.22	274.16	226.90
Madison.....	1,979	1,344	635	2,350	2,481	148.42	157.55	154.51
Marion.....	2,191	1,788	403	2,563	2,444	246.85	252.40	239.54
Miller.....	11,002	6,924	4,078	10,766	7,830	347.07	427.71	387.57
Mississippi.....	15,256	11,467	3,789	15,741	9,832	208.99	304.71	280.55
Monroe.....	6,455	5,106	1,346	7,039	5,769	312.58	319.45	275.88
Montgomery.....	1,737	1,247	490	1,839	1,794	161.31	165.53	133.52
Nevada.....	4,281	2,512	1,769	4,140	3,488	209.78	183.19	172.41
Newton.....	1,449	1,124	325	1,485	1,635	137.16	130.85	154.11
Ouachita.....	14,191	7,483	6,708	7,962	5,950	450.51	385.82	269.70
Perry.....	2,121	1,697	424	2,570	2,759	275.63	256.14	273.59
Phillips.....	11,727	8,115	3,612	14,997	10,139	288.25	316.66	283.20
Pike.....	2,796	1,940	856	2,841	2,654	237.11	229.14	199.55
Poinsett.....	6,170	4,613	1,557	9,102	6,233	197.76	397.09	425.09
Polk.....	4,533	3,532	1,001	5,256	4,280	305.11	320.25	248.62
Pope.....	6,497	4,311	2,186	6,947	4,626	244.74	249.63	181.86
Prairie.....	5,190	4,009	1,181	6,366	4,864	341.74	346.50	335.59
Pulaski.....	75,040	53,591	21,449	70,312	44,440	526.23	609.75	470.72
Randolph.....	4,170	2,823	1,347	4,212	3,969	247.17	237.80	202.70
St. Francis.....	10,168	8,056	2,112	8,753	6,898	297.31	292.86	283.89
Saline.....	5,470	3,747	1,723	7,043	4,684	349.30	418.98	263.03
Scott.....	2,481	1,819	662	2,805	2,539	210.20	211.95	171.05
Searcy.....	1,675	1,262	413	2,821	3,267	151.50	193.36	207.47
Sebastian.....	26,731	18,900	7,831	29,050	22,174	491.14	501.83	387.24
Sevier.....	5,153	3,245	1,908	5,288	4,165	314.90	282.26	249.33
Sharp.....	2,022	1,479	543	2,299	2,061	188.71	206.53	176.30
Stone.....	1,192	845	347	1,407	1,439	149.13	160.31	156.10
Union.....	25,155	9,689	15,466	16,217	6,348	417.16	546.19	190.07
Van Buren.....	1,400	1,090	310	1,528	1,938	117.04	111.47	135.96
Washington.....	13,339	9,716	3,623	12,594	7,915	334.31	351.07	233.55
White.....	9,535	6,804	2,731	9,613	7,119	245.12	265.88	239.08
Woodruff.....	5,803	4,751	1,052	6,400	4,893	253.41	291.81	230.08
Yell.....	5,132	4,014	1,118	6,385	5,192	240.79	248.87	188.92

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total.....	\$20,382	\$4,827	\$4,672	\$1,594	\$9,289	\$17,476	\$10,621	\$3.67	\$3.02	\$2.48
Arkansas.....	273	88	91	26	68	256	182	2.67	3.74	2.39
Ashley.....	279	67	62	11	139	215	154	3.62	2.94	2.48
Baxter.....	75	20	18	3	34	66	49	3.28	2.81	2.27
Benton.....	355	97	90	22	146	344	174	3.17	2.89	2.25
Boone.....	139	32	37	5	65	119	73	3.77	2.81	2.10
Bradley.....	166	40	37	7	82	155	109	3.62	2.97	2.48
Calhoun.....	93	23	22	1	47	99	70	3.47	2.90	2.21
Carroll.....	142	32	33	15	62	123	94	3.93	2.92	2.48
Chicot.....	178	60	33	7	78	203	148	2.56	3.30	3.22
Clark.....	273	61	67	14	131	215	154	3.87	2.96	2.29
Clay.....	197	51	53	8	85	233	153	3.34	2.96	2.28
Cleburne.....	65	17	12	3	33	72	56	3.29	2.88	2.31
Cleveland.....	93	22	24	2	45	105	55	3.66	2.13	2.03
Columbia.....	239	59	46	15	119	177	80	3.52	2.84	1.86
Conway.....	188	40	59	14	75	143	109	4.07	3.08	2.63
Craighead.....	363	88	81	20	174	367	211	3.58	2.81	2.38
Crawford.....	218	52	48	11	107	247	153	3.67	3.14	2.43
Crittenden.....	354	88	85	16	165	296	189	3.52	2.62	1.88
Cross.....	221	52	59	6	104	227	145	3.68	2.86	2.39
Dallas.....	150	34	36	9	71	126	97	3.85	3.04	2.64
Desha.....	190	43	55	8	84	172	112	3.83	2.93	2.43
Drew.....	206	46	59	8	93	149	115	3.86	3.03	2.61
Faulkner.....	176	42	45	9	80	160	91	3.67	3.01	2.47
Franklin.....	157	37	44	5	71	160	101	3.73	2.98	2.23
Fulton.....	66	19	15	2	30	64	42	3.00	2.64	1.97
Garland.....	721	149	140	117	315	470	310	4.22	3.28	3.06
Grant.....	84	22	22	2	38	82	63	3.38	2.80	2.61
Greene.....	241	56	62	12	111	261	146	3.74	3.12	2.49
Hempstead.....	272	65	60	14	133	255	164	3.66	3.02	2.69
Hot Spring.....	190	46	43	6	95	151	81	3.57	2.92	2.15
Howard.....	152	35	34	8	75	131	78	3.71	3.44	2.45
Independence.....	241	52	71	16	102	201	119	4.07	2.90	2.11
Izard.....	76	20	17	2	37	65	47	3.29	2.56	2.00
Jackson.....	260	69	57	11	123	263	166	3.30	3.00	2.51
Jefferson.....	745	183	119	60	383	656	426	3.54	3.07	2.76
Johnson.....	130	36	32	4	58	165	83	3.16	3.06	1.97
Lafayette.....	167	38	43	8	78	141	92	3.86	2.98	2.55
Lawrence.....	202	60	45	9	88	219	125	2.92	2.88	2.45
Lee.....	205	48	47	10	100	243	131	3.69	2.79	2.59
Lincoln.....	131	29	39	3	60	100	54	3.94	2.81	1.96
Little River.....	145	39	31	5	70	151	96	3.25	3.09	2.37
Logan.....	217	50	52	13	102	193	158	3.80	2.92	3.03
Lonoke.....	292	79	65	10	138	270	153	3.22	2.83	2.27
Madison.....	68	17	25	1	25	47	36	3.44	2.00	1.45
Marion.....	80	19	22	1	38	69	48	3.65	2.69	1.96
Miller.....	455	96	88	73	198	344	220	4.14	3.20	2.81
Mississippi.....	405	133	83	22	167	471	224	2.65	2.99	2.38
Monroe.....	202	56	40	8	98	207	131	3.13	2.94	2.27
Montgomery.....	69	15	22	1	31	51	37	3.97	2.77	2.06
Nevada.....	157	37	35	7	78	139	85	3.67	3.36	2.44

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Con.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUA- TION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
Newton.....	\$54	\$13	\$16	\$1	\$24	\$39	\$27	\$3.73	\$2.63	\$1.65
Ouachita.....	495	123	100	31	241	209	148	3.49	2.62	2.49
Perry.....	77	18	20	2	37	56	62	3.63	2.18	2.25
Phillips.....	419	102	103	42	172	461	236	3.57	3.07	2.33
Pike.....	100	24	23	3	50	81	65	3.58	2.85	2.45
Poinsett.....	253	54	74	10	115	281	137	4.10	3.09	2.20
Polk.....	168	40	40	8	80	156	103	3.71	2.97	2.41
Pope.....	259	57	72	19	111	208	130	3.99	2.99	2.81
Prairie.....	176	45	44	5	82	175	106	3.39	2.75	2.18
Pulaski.....	3,169	653	647	508	1,361	2,373	1,452	4.22	3.37	3.27
Randolph.....	139	36	34	5	64	123	86	3.33	2.92	2.17
St. Francis.....	373	88	83	16	186	257	167	3.67	2.94	2.42
Saline.....	204	48	52	5	99	189	106	3.73	2.68	2.26
Scott.....	87	22	21	2	42	82	59	3.51	2.92	2.32
Searcy.....	61	14	19	2	26	76	58	3.64	2.69	1.78
Sebastian.....	1,024	233	209	109	473	986	573	3.83	3.39	2.88
Sevier.....	209	45	57	10	97	161	109	4.06	3.04	2.62
Sharp.....	68	18	18	-----	32	70	42	3.36	3.04	2.04
Stone.....	42	10	15	1	16	34	27	3.52	2.42	1.88
Union.....	971	219	226	61	465	491	152	3.86	3.03	2.39
Van Buren.....	48	12	17	-----	19	40	37	3.43	2.62	1.91
Washington.....	486	116	96	54	220	368	187	3.64	2.92	2.36
White.....	342	83	82	16	161	288	153	3.59	3.00	2.15
Woodruff.....	194	50	42	8	94	187	103	3.34	2.92	2.11
Yell.....	201	45	57	6	93	187	117	3.92	2.93	2.25

CALIFORNIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of California relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 58 counties, the 278 cities and towns, the 3,531 school districts, and the 1,442 other civil divisions (irrigation, reclamation, fire, lighting, cemetery, road, and various other districts), or a total of 5,310 political units that have power to levy taxes or incur debt.

The data for California were compiled largely from reports on file in the office of the State controller, Sacramento, Calif., and from reports received through correspondence.

Fiscal year.—For California the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The population of California on January 1, 1932, was 5,906,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for California the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$40,931,888.

This excess of governmental costs over revenue receipts was 12.9 percent for the State government, 11.6 percent for the counties, and 6.5 percent for the cities and towns. For the school districts and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.2 for the school districts and 10 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$109,392,139.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$631, 048, 865	100. 0	\$671, 980, 753	100. 0	\$1,099, 415, 874	100. 0	\$315, 692, 563	100. 0
State government.....	118, 896, 700	18. 8	134, 272, 246	20. 0	145, 722, 790	13. 3	-----	-----
Counties.....	143, 255, 012	22. 7	159, 836, 751	23. 8	45, 063, 904	4. 1	109, 001, 319	34. 5
Cities and towns ¹	210, 011, 810	33. 3	223, 558, 286	33. 3	473, 044, 245	43. 0	105, 475, 779	33. 4
School districts ¹	125, 657, 738	19. 9	124, 110, 520	18. 5	182, 184, 744	16. 6	79, 209, 367	25. 1
Other civil divisions.....	33, 227, 605	5. 3	30, 202, 950	4. 5	253, 380, 191	23. 0	22, 006, 098	7. 0

¹ Data for the schools of the city of San Francisco are included with the data for cities and towns.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of California and all subdivisions of the State amounted to \$631,048,865, or an average of \$106.85 for each person in the State. Of this amount \$118,896,700 was for the State; \$143,255,012 for the counties; \$210,011,810 for the cities and towns; \$125,657,738 for the school districts; and \$33,227,605 for the other civil divisions. The revenues collected include \$310,695,886, general property taxes; \$10,125,361, special taxes; \$14, poll taxes (delinquent); \$101,731,530, licenses and permits; \$26,008,526, special assessments; \$67,676,268, subventions, donations, and pension assessments; \$14,874,665, interest, rents, and highway privileges; \$68,137,809, earnings of public service enterprises; \$27,767,249, earnings of general departments; and \$4,031,557, fines, forfeits, and escheats. Of the \$67,676,268 classified as subventions, donations, and pension assessments, \$8,827,155 represents subventions by the Federal Government to the State, principally for highways. The schools of San Francisco are administered by the city government. Therefore, the data for these schools are included with the data for cities and towns in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$69,433,000 in 1912, \$115,831,000 in 1922, and \$211,084,704 in 1932, this being an increase of 82.2 percent from 1922 to 1932, and of 204 percent from 1912 to 1932. Special taxes amounted to \$3,273,000 in 1912, \$14,114,000 in 1922, and \$10,125,361 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$14,331,000 in 1912, \$35,398,000 in 1922, and \$101,342,546 in 1932. Special assessments amounted to \$11,337,000 in 1912, \$10,671,000 in 1922, and \$22,007,887 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of California and all subdivisions of the State for 1932 amounted to \$671,980,753, or an average expenditure of \$113.78 per person. Of the total amount expended, \$134,272,246 was disbursed by the State government; \$159,836,751 by the counties; \$223,558,286 by the cities and towns; \$124,110,520 by the school districts; and \$30,202,950 by the other civil divisions. The total comprises \$434,736,962 for operation and maintenance of general departments; \$33,627,741 for operation and maintenance of public service enterprises; \$53,292,023 for interest on debt; and \$150,324,027 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$36,718,157; protection to person and property, \$51,517,704; health and sanitation, \$15,368,900; development and conservation of natural resources, \$10,841,675; highways, \$42,166,411; charities, hospitals, and corrections, \$49,582,375; schools, \$203,806,201; libraries, \$4,825,593; recreation, \$9,308,523; and miscellaneous, \$10,601,423. Expenditures for maintenance of schools other than schools of the State government and those for the city of San Francisco may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for California were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the

schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from \$89,830,000 to \$354,660,423, or 294.8 percent; interest payments, from \$6,052,000 to \$30,059,112, or 396.7 percent; and outlay payments, from \$55,459,000 to \$128,586,340, or 131.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of California and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$1,099,415,874, or an average per capita of \$186.15. In 1922 the average per capita was \$142.81, and in 1912, \$55.01.

Of the total debt reported for 1932, \$145,722,790 was for the State government; \$45,083,904 for the counties; \$473,044,245 for the cities and towns; \$182,184,744 for the school districts; and \$253,380,191 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 70.9 percent from 1922 to 1932 and 1,325.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 119.2 percent from 1922 to 1932 and 598.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

In California the assessment of taxable property is made annually by county assessors between the first Monday in March and the first Monday in July.

All property in the State not exempt is subject to general county and municipal taxation, except (1) the operative property of public-service enterprises; (2) the property of insurance companies; (3) banks and banking associations; (4) all franchises. These four classes of property are taxed solely and exclusively for the support of the State government, except amounts payable for special privileges or franchises granted by municipalities.

The assessed valuation of all property in California subject to levies of the general property tax was \$7,951,084,993 in 1932 as compared with \$4,201,148,000 in 1922 and \$2,921,277,000 in 1912. The per capita assessed valuation increased from \$1,095.13 in 1912 to \$1,153.20 in 1922, and to \$1,346.27 in 1932.

TAX LEVIES

County collectors, who are ex-officio collectors of licenses, collect all county and, in some cases, municipal taxes. In municipalities in which the assessment is separate from that of the county, the municipal taxes are collected by local officials.

The total levies of the general property tax for the State and all subdivisions were \$62,689,000 for 1912, \$178,383,000 for 1922, and \$315,692,563 for 1932, this being a per capita of \$23.50, \$48.97, and \$53.45, respectively.

Of the total levies reported for 1932, \$109,001,319 was for the counties; \$105,475,779 for the cities and towns; \$79,209,367 for the school districts; and \$22,006,098 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.15 for 1912, \$4.25 for 1922, and \$3.97 for 1932.

In California there is no levy of the general property tax for State purposes.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS											
			Total	Per capita	Taxes			Special assessments	Fines, forfeits, and es-cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Licenses and permits							
Grand total.....		5,906,000	\$631,049	\$106.85	\$492,553	\$310,696	\$101,731	\$98,008	\$4,033	\$61,489	\$6,187	\$14,875	\$37,768	\$68,138
State government.....		5,906,000	118,897	20.13	89,963	4	79,834	75	77	8,827	4,058	6,187	6,694	3,016
Counties.....		5,249,800	143,255	27.29	125,447	110,439	15,008	521	1,364	5,121	219	2,989	7,694	59,802
Cities and towns.....		4,521,376	210,012	46.45	109,842	102,953	6,889	22,301	2,591	3,157	1,876	5,449	4,994	4,074
School districts.....		125,657	77,199	(6)	77,199	77,199		3,111	44,384		34	250	4,412	5,320
Other civil divisions.....			33,228	(6)	20,101	20,101								
ALAMEDA.....		497,200	40,522	81.50	25,710	24,259	1,451	1,540	283	4,804	191	562	1,303	6,129
County.....		497,200	10,298	20.65	9,042	8,043	999		41	528	47	107	503	
Cities and towns.....		462,422	12,890	27.81	8,593	8,141	452	1,540	242	2	113	303	647	1,420
School districts.....			10,982	(6)	6,579	6,579			24	4,274		152	129	
Other civil divisions.....			6,412	(6)	1,496	1,496					31		24	4,709
ALPINE.....		241	48	198.17	34	34	20			7		6	1	
County.....		241	41	170.12	34	34	20			1		6		
School districts.....			7	(6)						6			1	
AMADOR.....		8,600	414	48.14	253	216	37	1	5	137		5	12	1
County.....		8,600	218	25.35	187	162	25	3	3	14		5	9	
Cities and towns.....		3,532	28	7.93	24	12	12	1	2					1
School districts.....			166	(6)	40	40				123			3	
Other civil divisions.....			2	(6)	2	2								
BUTTE.....		34,800	3,039	87.33	1,871	1,735	136	472	21	459		29	128	59
County.....		34,800	1,248	35.86	1,132	1,027	105		9	59		23	25	
Cities and towns.....		14,063	1,452	32.14	200	169	31	172	12	398		4	3	59
School districts.....			799	(6)	390	390							11	
Other civil divisions.....			540	(6)	149	149		300				2	89	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes			Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	Highway privi-leges, and interest	Earnings of general depart-ments	Earnings of public service enter-prises
				General property		Licenses and per-mits							
				Total									
CALAVERAS	6,008	\$417	\$69.41	\$284	\$256	\$28		\$6	\$110		\$8	\$9	
County	6,008	264	43.94	223	197	26			20			7	
Cities and towns	915	5	5.46	5	3	2							
School districts		144	(6)	52	52				90			2	
Other civil divisions		4	(6)	4	4								
COLUSA	10,400	1,518	145.96	823	781	42	\$338	3	118		27	188	\$21
County	10,400	442	42.50	405	368	37		3	9		11	14	
Cities and towns	2,967	76	25.62	53	48	5						2	21
School districts		309	(6)	173	173				109			27	
Other civil divisions		681	(6)	192	192		338				16	145	
CONTRA COSTA	82,800	7,245	87.50	5,219	4,967	252	161	71	762	\$12	77	205	738
County	82,800	2,612	31.55	2,339	2,149	190		34	133		46	60	
Cities and towns	48,214	1,412	29.29	981	919	62	143	37		9	13	13	216
School districts		2,082	(6)	1,427	1,427				629			26	
Other civil divisions		1,139	(6)	472	472		18			3	18	106	522
DEL NORTE	5,100	370	72.55	223	195	28	35	4	90		5	13	
County	5,100	212	41.57	186	162	24		2	15		4	5	
Cities and towns	1,720	56	32.56	18	14	4	35	2			1		
School districts		102	(6)	19	19				75			8	
ELDORADO	8,600	684	79.53	407	376	31		2	170		9	78	18
County	8,600	365	42.44	326	299	27		2	21		9	7	
Cities and towns	2,322	48	20.67	29	25	4						1	18
School districts		177	(6)	27	27				149			1	
Other civil divisions		94	(6)	25	25							69	
FRESNO	147,000	11,021	74.97	7,616	7,076	540	63	64	1,940	13	125	619	581
County	147,000	4,486	30.52	3,836	3,429	407		19	155		91	385	
Cities and towns	68,833	2,057	29.84	1,289	1,156	133	63	45		13	27	39	581
School districts		3,568	(6)	1,688	1,688				1,785			135	
Other civil divisions		920	(6)	833	833						7	60	

GLENN.....	1, 235	112.94	745	695	50	153	4	171	20	133	9
County.....	10, 935	38.50	390	349	41	27	4	5	8	14	9
Cities and towns.....	95	29.51	57	48	9				1	3	
School districts.....	311	(c)	142	142				166		115	
Other civil divisions.....	408	(c)	156	156		126			11		
HUMBOLDT.....	2, 957	66.90	1, 977	1, 829	148	74	32	589	1	87	171
County.....	1, 428	32.31	1, 303	1, 194	107		10	45	17	52	
Cities and towns.....	915	29.71	330	289	41	74	22	543	9	8	171
School districts.....	611	(c)	341	341						27	
Other civil divisions.....	3	(c)	3	3							
IMPERIAL.....	5, 907	92.44	4, 329	4, 109	220	86	58	636	34	511	263
County.....	1, 354	21.19	1, 162	997	165		22	9	19	142	
Cities and towns.....	381	26.08	436	381	55	86	36	3	6	8	263
School districts.....	1, 199	(c)	544	544				624		31	
Other civil divisions.....	2, 526	(c)	2, 187	2, 187					9	330	
INTO.....	517	78.87	377	348	29		3	113	8	16	
County.....	297	45.31	273	247	26		2	6	8	8	
Cities and towns.....	24	20.71	23	20	3		1				
School districts.....	193	(c)	79	79				107		7	
Other civil divisions.....	3	(c)	2	2						1	
KEEN.....	7, 660	87.74	5, 660	5, 337	323	29	34	1, 386	92	355	22
County.....	3, 463	30.67	3, 100	2, 940	260		17	63	88	129	
Cities and towns.....	681	19.64	585	522	63	29	17	1	4	17	22
School districts.....	3, 260	(c)	1, 734	1, 734				1, 332		194	
Other civil divisions.....	256	(c)	241	241						15	
KINGS.....	2, 179	83.81	1, 484	1, 378	106	205	9	363	1	69	29
County.....	7, 945	36.35	788	788	85		7	25	16	24	
Cities and towns.....	238	23.34	140	119	21	62	2	1	2	1	29
School districts.....	654	(c)	309	309				337		8	
Other civil divisions.....	342	(c)	162	162		143			1	36	
LAKE.....	571	76.13	384	353	31	15	6	128	6	23	9
County.....	313	41.73	278	250	28		6	10	6	13	
Cities and towns.....	37	28.07	17	14	3	11				23	
School districts.....	216	(c)	88	88				118		10	9
Other civil divisions.....	5	(c)	1	1		4					
LARSEN.....	825	62.03	501	461	40	25	11	216	1	31	
County.....	458	34.44	342	308	34		10	50	1	16	
Cities and towns.....	51	37.56	24	18	6	25	1			7	
School districts.....	265	(c)	122	122				166		8	
Other civil divisions.....	21	(c)	13	13							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes			Special assessments	Fines, forfeits, and es-cheats	Subventions and grants	Donations, gifts, and pension assess-ments	Highway privi-leges, and interest	Earnings of general depart-ments	Earnings of public service enter-prises	
				General property		Licenses and per-mits								
				Total	General property	Licenses and per-mits								
LOS ANGELES														
County	2,425,700	\$228,579	\$94.23	\$146,306	\$136,722	\$9,584	\$15,887	\$1,653	\$15,684	\$491	\$4,682	\$6,684	\$37,192	
Cities and towns	2,425,700	59,034	24.34	52,441	45,235	7,206	75	546	1,892	7	1,533	2,540	37,151	
School districts	2,047,629	105,748	51.64	45,460	43,082	2,378	15,812	1,107	1,608	484	3,148	1,978		
Other civil divisions		56,420	(^e)	41,126	41,126				13,184			2,110	41	
		7,377	(^e)	7,279	7,279						1	56		
MADERA														
County	18,000	1,247	69.28	831	767	64	20	10	273		30	48	35	
Cities and towns	18,000	1,583	32.39	503	452	51		7	19		30	24		
School districts	5,512	114	20.68	51	38	13	20	3	3			2	35	
Other civil divisions		501	(^e)	228	228				251			22		
		49	(^e)	49	49									
MARIN														
County	44,100	2,737	62.06	1,885	1,746	139	180	32	488	11	20	120	1	
Cities and towns	44,100	1,113	25.24	926	835	91		16	67	11	14	79		
School districts	26,930	632	23.47	415	367	48	180	16			6	14	1	
Other civil divisions		900	(^e)	457	457				421			22		
		92	(^e)	87	87							5		
MARIPOSA														
County	3,300	265	80.30	155	132	23		3	87		9	11		
School districts	3,300	170	51.52	149	126	23		3	6		9	3		
Other civil divisions		94	(^e)	5	5				81			8		
		1	(^e)	1	1									
MENDOCINO														
County	23,505	1,604	68.24	947	873	74	8	8	430		29	67	115	
Cities and towns	23,505	811	34.50	722	664	58		7	35		10	37		
School districts	7,955	214	26.90	66	50	16	8	1			19	5	115	
Other civil divisions		558	(^e)	145	145				395			18		
		21	(^e)	14	14							7		
MERCED														
County	38,800	3,872	99.79	2,713	2,561	152	69	23	602	14	27	395	29	
Cities and towns	38,800	1,435	36.98	1,162	1,053	109		13	46	3	16	195		
School districts	11,677	300	25.89	175	132	43	69	10	1	11	3	2	29	
Other civil divisions		939	(^e)	327	327				555			57		
		1,198	(^e)	1,049	1,049						8	141		

MONOC.	8,500	573	67.41	370	342	28	22	4	124	20	20	13
County	8,500	303	35.65	243	235	25	22	3	6	20	11	6
Cities and towns	5,500	81	26.09	25	22	3	22	1	118	8	8	13
School districts	2,338	205	(c)	73	79							
Other civil divisions		4	(c)	3	3							
MONO.	1,400	124	88.57	80	67	22		1	23	8	3	
County	1,400	100	71.43	89	67	22		1	23	8	2	
School districts		24	(c)								1	
MONTREY	58,100	3,727	64.15	2,748	2,514	234	145	71	553	4	45	145
County	58,100	1,559	26.83	1,392	1,232	100		23	22		25	95
Cities and towns	30,995	1,732	23.62	1,690	1,222	74	130	46	531	4	20	20
School districts		1,362	(c)	801	801		15				30	16
Other civil divisions		74	(c)	39	39							
NAPA	23,300	1,356	58.20	946	860	86	8	12	246	13	39	92
County	23,300	699	30.00	640	577	63		9		9	21	
Cities and towns	9,019	245	27.16	177	104	23	8	3	3	4	8	92
School districts		410	(c)	177	177				223		10	
Other civil divisions		2	(c)	2	2							
NEVADA	10,596	838	79.09	413	375	38		6	157	2	215	39
County	10,596	317	29.92	272	244	28		6	16	1	16	
Cities and towns	5,518	184	17.22	46	46	10			1	1	4	39
School districts		184	(c)	42	42				140		2	
Other civil divisions		242	(c)	49	49						163	
ORANGE	128,500	10,701	83.28	7,314	6,798	516	494	106	1,504	1	94	626
County	128,500	3,217	25.04	2,731	2,363	368	76	26	147	1	56	180
Cities and towns	82,237	3,037	36.93	2,720	1,572	148	418	80	82	35	101	601
School districts		3,978	(c)	2,448	2,448				1,275	205	76	25
Other civil divisions		469	(c)	365	365					3		
PLACER	25,500	1,671	65.53	943	855	88	22	26	382	3	18	103
County	25,500	615	24.12	537	468	66		15	29	2	15	17
Cities and towns	12,816	257	20.06	115	95	19	18	11	4	1	3	103
School districts		570	(c)	210	210				349		11	
Other civil divisions		229	(c)	81	81		4				144	
PLUMAS	8,300	557	67.11	360	329	31		24	117	41	15	
County	8,300	336	40.48	266	223	31		24	3	41	12	
School districts		210	(c)	94	94				114		2	
Other civil divisions		11	(c)	10	10						1	
RIVERSIDE	86,300	6,983	80.92	4,375	4,075	300	203	53	872	67	495	918
County	86,300	2,465	28.56	2,203	1,973	230		40	84	43	95	
Cities and towns	51,191	1,713	33.46	1,507	1,071	70	139	13	13	22	31	918
School districts		1,890	(c)	1,051	1,051		64		775		64	
Other civil divisions		915	(c)	544	544					2	305	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments and escheats	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
SACRAMENTO.....	150,700	\$11,880	\$78.83	\$7,644	\$7,146	\$498	\$635	\$72	\$1,946		\$50	\$1,000	\$533
County.....	150,700	4,551	30.20	3,705	3,335	370	20	20	324		26	476	
Cities and towns.....	101,287	3,249	32.06	2,276	2,148	128	83	52			23	232	533
School districts.....		3,360	(6)	1,523	1,523				1,622			216	
Other civil divisions.....		720	(6)	140	140		552				1	27	
SAN BENITO.....	11,700	830	70.94	499	452	47		11	248	\$35	5	28	4
County.....	11,700	358	37.52	398	358	40		4	8	5	4	20	
Cities and towns.....	4,529	96	21.20	53	46	7		7		30	1	1	4
School districts.....		295	(6)	48	48				240			7	
SAN BERNARDINO.....	144,200	8,380	58.11	5,702	5,191	511	77	76	1,321	3	88	405	708
County.....	144,200	3,307	22.93	2,918	2,557	361	5	35	37	2	61	249	
Cities and towns.....	91,217	1,852	20.30	957	807	160	72	41	1,277	1	27	39	708
School districts.....		3,064	(6)	1,671	1,671							116	
Other civil divisions.....		157	(6)	156	156							1	
SAN DIEGO.....	228,300	17,489	77.28	11,335	10,674	661	725	201	1,875	72	324	1,162	1,795
County.....	228,300	5,705	25.21	4,855	4,393	542	33	48	140	20	84	445	
Cities and towns.....	186,887	6,394	34.21	3,359	3,240	119	692	153		52	235	108	1,795
School districts.....		4,131	(6)	2,341	2,341				1,735			55	
Other civil divisions.....		1,259	(6)	700	700						5	554	
SAN FRANCISCO.....	656,200	52,193	79.54	33,596	31,518	2,078	914	186	2,376	1,097	1,335	1,267	11,432
County.....													
Cities and towns (city of San Francisco).....	656,200	52,193	79.54	33,596	31,518	2,078	914	186	2,376	1,097	1,335	1,267	11,432
SAN JOAQUIN.....	106,900	9,148	85.58	6,626	6,285	341	283	174	1,157	11	117	526	244
County.....	106,900	3,373	31.55	3,062	2,785	277		39	114	3	39	116	
Cities and towns.....	61,031	2,007	32.88	1,359	1,295	64	84	135	1,019	8	74	81	242
School districts.....		2,224	(6)	1,176	1,176							29	
Other civil divisions.....		1,544	(6)	1,029	1,029		209				4	300	2

SAN LUIS OBISPO.....	30,900	2,562	82.91	1,711	1,576	135	158	26	403	23	130	102
County.....	30,900	1,251	40.49	961	860	101	105	17	119	21	119	---
Cities and towns.....	12,165	1,362	29.76	198	164	34	53	9	28	---	12	96
School districts.....	---	788	(9)	398	---	---	---	---	373	---	17	---
Other civil divisions.....	---	161	(9)	154	154	---	---	---	---	---	1	6
SAN MATEO.....	84,300	6,092	72.27	3,902	3,616	286	545	58	1,020	48	101	328
County.....	84,300	2,288	26.90	1,592	1,794	202	209	22	96	---	110	---
Cities and towns.....	64,895	1,773	27.32	1,016	932	84	336	36	5	11	---	328
School districts.....	---	1,935	(9)	1,983	983	---	---	---	919	---	33	---
Other civil divisions.....	---	1,116	(9)	109	109	---	---	---	---	---	7	---
SANTA BARBARA.....	69,300	6,285	90.69	4,544	4,307	237	9	100	854	65	233	490
County.....	69,300	2,557	36.90	2,263	2,070	193	---	48	56	48	141	---
Cities and towns.....	45,902	1,455	31.70	854	810	44	9	52	1	16	43	460
School districts.....	---	1,941	(9)	1,103	1,103	---	---	---	707	---	4	---
Other civil divisions.....	---	1,332	(9)	324	324	---	---	---	---	---	8	---
SANTA CLARA.....	152,700	10,247	67.11	6,506	6,014	492	340	103	1,639	92	612	921
County.....	152,700	3,830	25.08	3,080	2,664	406	---	38	104	18	437	---
Cities and towns.....	99,530	2,818	28.31	1,304	1,218	86	339	65	1	18	132	921
School districts.....	---	3,504	(9)	2,017	2,017	---	---	---	1,444	---	43	---
Other civil divisions.....	---	95	(9)	95	95	---	---	---	---	---	---	---
SANTA CRUZ.....	39,300	2,580	65.65	1,669	1,502	167	5	45	420	21	146	265
County.....	39,300	1,139	28.98	1,967	853	114	---	17	36	16	94	---
Cities and towns.....	23,900	657	27.49	332	270	53	---	28	10	8	17	265
School districts.....	---	770	(9)	361	361	---	---	---	374	---	35	---
Other civil divisions.....	---	14	(9)	9	9	---	---	---	---	---	---	---
SHASTA.....	14,000	1,134	81.00	703	651	52	12	9	241	25	40	103
County.....	14,000	540	38.57	451	409	42	---	6	33	1	25	---
Cities and towns.....	4,188	166	39.64	45	35	10	12	3	1	1	1	103
School districts.....	---	364	(9)	143	143	---	---	---	207	---	14	---
Other civil divisions.....	---	64	(9)	64	64	---	---	---	---	---	---	---
SIERRA.....	2,500	199	79.60	141	117	24	---	1	48	4	5	---
County.....	2,500	130	52.00	121	98	23	---	1	2	4	2	---
Cities and towns.....	---	5	5.97	5	4	1	---	---	---	---	---	---
School districts.....	---	61	(9)	12	12	---	---	---	46	---	3	---
Other civil divisions.....	---	3	(9)	3	3	---	---	---	---	---	---	---
SHERIDAN.....	26,700	1,593	59.66	945	866	79	60	6	421	24	103	34
County.....	26,700	745	27.90	642	580	62	---	4	37	18	44	---
Cities and towns.....	7,695	190	24.69	89	72	17	60	2	---	4	21	34
School districts.....	---	563	(9)	158	158	---	---	---	364	---	37	---
Other civil divisions.....	---	95	(9)	56	56	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes			Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	Highway privi-leges, and inter-est	Earnings of general depart-ments	Earnings of public service enter-prises
				Total	General property	Licenses and per-mits							
SOLANO	40,900	\$2,584	\$63.18	\$1,607	\$1,445	\$162	\$127	\$38	\$416	—	\$12	\$162	\$222
County.....	40,900	903	22.08	790	1,683	107	13	6	28	—	9	57	—
Cities and towns.....	23,290	690	29.63	376	321	55	46	25	—	—	3	18	222
School districts.....	812	(^o)	(^o)	340	340	—	—	—	388	—	—	84	—
Other civil divisions.....	179	(^o)	(^o)	101	101	—	75	—	—	—	—	3	—
SONOMA	64,000	3,893	60.67	2,710	2,467	243	53	53	807	\$22	35	101	102
County.....	64,000	1,799	28.11	1,602	1,399	203	—	26	81	—	28	62	—
Cities and towns.....	25,397	602	23.70	373	333	40	53	27	1	22	7	17	102
School districts.....	1,401	(^o)	(^o)	654	654	—	—	—	725	—	—	22	—
Other civil divisions.....	81	(^o)	(^o)	81	81	—	—	—	—	—	—	—	—
STANISLAUS	58,900	5,357	94.86	3,068	2,843	225	147	28	886	2	25	1,278	153
County.....	58,900	1,521	25.82	1,267	1,080	187	—	17	112	1	18	106	—
Cities and towns.....	24,946	1,664	26.62	356	318	38	129	11	1	1	6	7	153
School districts.....	1,429	(^o)	(^o)	643	643	—	—	—	773	—	—	13	—
Other civil divisions.....	1,973	(^o)	(^o)	802	802	—	18	—	—	—	1	1,152	—
SUTTER	15,400	1,867	121.23	806	758	48	773	5	218	—	11	25	29
County.....	15,400	1,622	40.39	566	519	47	—	3	26	—	9	18	—
Cities and towns.....	3,605	106	29.40	34	33	1	38	2	—	—	2	1	29
School districts.....	—	371	(^o)	175	175	—	—	—	192	—	—	4	—
Other civil divisions.....	768	(^o)	(^o)	31	31	—	735	—	—	—	—	2	—
TEHAMA	14,000	1,112	79.43	775	726	49	6	6	223	1	17	45	39
County.....	14,000	562	40.14	496	454	42	5	6	19	—	17	19	—
Cities and towns.....	5,084	94	18.49	53	46	7	1	—	—	1	—	—	39
School districts.....	—	350	(^o)	138	138	—	—	—	204	—	—	8	—
Other civil divisions.....	106	(^o)	(^o)	88	88	—	—	—	—	—	—	18	—
TRINITY	2,900	203	70.00	132	109	23	—	—	62	—	4	4	—
County.....	2,900	144	49.66	130	107	23	—	1	6	—	4	3	—
School districts.....	—	58	(^o)	1	1	—	—	—	56	—	—	1	—
Other civil divisions.....	1	(^o)	(^o)	1	1	—	—	—	—	—	—	—	—

TULARE	80,600	5,572	68.13	3,627	3,351	276	157	35	1,010	60	543	140
County	80,600	2,205	27.36	1,985	1,706	229	---	19	69	41	141	---
Cities and towns	28,799	2,778	27.01	427	1,380	47	157	16	1	12	25	140
School districts	---	1,816	(6)	842	842	---	---	---	940	---	34	---
Other civil divisions	---	1,773	(6)	423	423	---	---	---	---	7	343	---
TUOLUMNE	9,500	600	63.16	402	371	31	9	8	150	4	18	9
County	9,500	359	37.79	311	285	26	6	6	11	---	18	7
Cities and towns	2,278	34	14.83	25	20	5	3	2	---	4	---	---
School districts	---	204	(6)	63	63	---	---	---	139	---	2	---
Other civil divisions	---	3	(6)	3	3	---	---	---	---	---	---	---
VENTURA	59,500	5,018	84.34	3,776	3,573	203	64	43	660	1	74	211
County	59,500	2,385	40.08	2,138	1,979	159	---	27	45	---	63	---
Cities and towns	30,988	1,694	22.40	398	1,354	44	64	16	1	---	11	196
School districts	---	1,752	(6)	1,085	1,085	---	---	---	614	---	63	---
Other civil divisions	---	1,187	(6)	155	155	---	---	---	---	---	17	15
YOLO	24,800	2,016	81.29	1,140	1,052	88	496	10	254	---	42	63
County	24,800	809	32.62	728	654	74	---	8	30	---	19	24
Cities and towns	7,681	206	26.82	119	105	14	27	2	---	---	3	63
School districts	---	516	(6)	277	277	---	---	---	224	---	15	---
Other civil divisions	---	485	(6)	16	16	---	469	---	---	---	---	---
YUBA	11,500	1,135	98.70	731	681	50	73	12	256	---	55	5
County	11,500	519	45.13	460	422	38	---	1	29	---	27	---
Cities and towns	6,242	216	34.60	157	145	12	37	11	1	---	4	5
School districts	---	338	(6)	103	103	---	---	---	226	---	9	---
Other civil divisions	---	62	(6)	11	11	---	36	---	---	---	15	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes \$10,083,790, inheritance taxes, and \$31,571, other special taxes, for State purposes only.

3 Exclusive of San Francisco County.

4 Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."

5 Exclusive of the schools in the city of San Francisco, which are included with cities and towns.

6 Not computed.

7 Tabulated as municipal, coextensive with the city of San Francisco.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
	4,591,376	\$310,013	\$46.45	\$109,943	\$105,943	\$6,389	\$33,301	\$3,591	\$3,157	\$1,876	\$5,449	\$4,994	\$59,908
	3,356,200	174,991	52.14	91,901	86,769	5,032	16,315	1,551	2,787	1,735	5,009	4,199	51,594
Grand total¹													
30,000 population and over													
Los Angeles	1,349,900	74,931	55.51	31,421	29,877	1,544	12,236	639	---	416	2,266	1,041	26,892
San Francisco	666,200	52,193	78.64	33,596	31,518	2,078	914	186	---	1,097	1,335	1,257	11,432
Oakland	295,600	8,607	29.12	5,812	5,464	348	1,479	140	---	18	171	377	610
San Diego	199,800	5,546	34.71	2,927	2,830	97	457	69	---	52	219	89	1,733
Long Beach	156,700	6,843	43.67	3,241	3,083	158	287	19	121	22	466	156	2,531
Sacramento	97,100	3,178	32.73	2,240	2,120	120	51	49	---	---	---	---	---
Berkeley	86,300	1,979	22.93	1,539	1,495	44	40	27	---	---	---	---	---
Pasadena	78,200	6,062	77.52	2,635	2,551	84	24	52	---	89	64	200	---
Glendale	68,600	3,273	49.14	1,055	997	58	334	40	---	12	73	316	---
San Jose	59,700	1,121	18.78	1,822	770	52	210	33	---	3	22	31	---
Fresno	52,600	1,637	31.12	1,110	1,010	100	1	31	---	---	---	---	---
Stockton	48,900	1,565	32.07	1,230	1,177	53	16	118	---	---	---	---	---
Santa Monica	38,700	1,982	51.21	1,175	1,102	73	100	28	---	8	24	25	433
San Bernardino	40,600	641	15.79	1,394	313	81	6	18	---	---	---	---	---
Alameda	36,100	1,342	37.17	514	506	8	---	15	1	5	40	47	720
Santa Barbara	36,000	1,176	32.67	758	732	26	---	47	---	---	---	---	---
Alhambra	33,000	856	25.94	483	460	23	51	21	---	---	---	---	---
Santa Ana	32,800	751	22.90	502	455	47	44	15	---	---	---	---	---
Riverside	31,500	1,308	41.52	347	309	38	65	4	---	---	---	---	---
8,000 to 30,000 population	575,708	17,241	29.95	9,166	8,375	791	2,104	445	284	81	166	497	4,548
Huntington Park	28,000	599	21.39	243	217	26	236	19	---	---	---	---	---
Bakersfield	26,800	515	19.22	490	445	45	---	14	1	---	7	1	93
Inglewood	24,700	641	26.95	247	214	33	136	9	81	---	4	3	152
Pomona	22,100	681	30.81	400	370	30	---	21	43	---	11	21	185
Richmond	20,500	839	40.93	660	645	15	102	8	---	5	4	11	49

Beverly Hills.....	20,300	1,252	61.67	728	702	26	133	7	15	16	353
South Gate.....	19,632	711	36.22	172	153	19	422	18	2	2	95
Burbank.....	19,000	809	42.68	358	345	13	12	3	3	10	378
Eureka.....	16,200	537	33.15	270	235	22	72	13	8	6	180
Whittier.....	16,000	603	37.69	324	302	22	17	20	7	108	107
Palo Alto.....	15,000	1,085	72.33	226	220	6	53	14	12	81	684
Santa Cruz.....	15,000	437	30.13	227	206	21	---	10	2	8	180
Redlands.....	14,900	447	30.00	253	238	15	---	4	5	8	175
Burlingame.....	14,800	389	26.28	186	175	11	32	4	1	3	161
South Pasadena.....	14,800	394	26.62	255	241	14	8	9	7	10	92
San Mateo.....	14,700	323	21.97	224	202	22	68	5	2	24	---
Modesto.....	14,600	420	28.77	232	218	14	62	7	4	4	111
Valejo.....	14,476	503	34.75	268	224	34	19	14	2	16	194
Compton.....	14,400	452	31.39	131	116	15	219	33	1	3	61
Ontario.....	14,400	312	21.67	139	114	25	55	9	3	3	102
San Buenaventura.....	12,900	383	29.69	206	186	20	9	9	8	6	144
San Leandro.....	12,400	128	10.32	116	105	11	---	5	1	6	---
Fullerton.....	12,000	335	27.92	213	201	12	1	10	3	20	58
Anaheim.....	11,900	449	37.73	162	133	19	11	10	3	15	258
Monrovia.....	11,800	332	28.14	171	158	13	49	5	4	6	96
Salinas.....	11,300	253	22.39	189	155	34	23	22	8	7	---
Brawley.....	11,300	197	17.43	83	64	19	27	13	1	3	70
Santa Rosa.....	11,000	227	20.64	175	153	22	---	14	4	12	22
Pittsburg.....	10,400	188	18.08	115	95	7	---	5	3	1	64
Piedmont.....	10,200	301	29.51	285	278	7	---	10	1	4	---
Redondo Beach.....	10,100	190	18.81	147	130	17	28	4	4	7	---
Redwood City.....	9,800	404	41.22	183	170	13	107	8	3	7	93
Monterey.....	9,800	257	26.22	155	132	23	50	20	8	8	16
Albany.....	9,600	121	12.60	104	97	7	3	10	1	3	---
El Centro.....	8,900	347	38.99	199	184	15	51	8	2	3	83
Watsonville.....	8,900	220	24.72	105	73	32	---	18	3	9	85
San Luis Obispo.....	8,700	234	26.90	127	104	23	29	8	2	2	65
Colton.....	8,700	170	19.54	36	27	9	---	4	4	14	114
Petaluma.....	8,600	178	20.70	115	108	7	28	6	1	4	---
Orange.....	8,600	202	23.49	131	122	9	16	2	2	4	47
San Rafael.....	8,500	176	20.71	136	118	18	26	4	1	8	1

For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population.....	431,832	\$12,880	\$29.83	\$6,176	\$5,499	\$977	\$2,992	\$419	\$122	\$49	\$144	\$234	\$2,744
Chico.....	7,961	250	31.40	119	98	21	121	4	1	1	2	3	---
Bell.....	7,894	154	19.53	52	42	10	93	8	---	---	1	---	---
Daly City.....	7,838	128	16.33	45	37	8	28	1	---	---	1	1	52
San Fernando.....	7,587	145	19.16	68	57	11	---	28	5	---	1	2	41
Santa Paula.....	7,452	133	17.85	82	75	7	46	3	---	---	1	1	---
Lynwood.....	7,323	381	52.03	60	48	12	246	27	7	---	2	3	36
National City.....	7,301	106	14.52	67	65	2	1	33	---	---	2	3	---
Torrance.....	7,271	210	28.88	164	157	7	40	2	---	---	---	4	---
Visalia.....	7,263	205	28.23	151	140	11	33	3	1	---	3	11	3
San Gabriel.....	7,224	86	11.90	64	58	6	14	5	---	---	---	2	---
Merced.....	7,066	163	23.07	86	63	23	60	3	1	11	1	1	---
Santa Maria.....	7,057	186	23.52	74	58	16	---	4	---	---	2	10	76
Hanford.....	7,028	148	21.06	95	82	13	48	1	---	---	1	5	2
Corona.....	7,018	126	17.95	107	100	7	8	4	1	---	1	---	---
Maywood.....	6,794	147	21.64	46	40	6	87	11	---	---	---	3	---
Lodi.....	6,788	284	41.84	61	59	2	24	10	---	---	2	13	174
Hawthorne.....	6,596	333	50.40	33	26	7	253	6	---	---	1	1	39
Martinez.....	6,569	174	26.49	85	74	11	17	2	---	---	3	---	67
Napa.....	6,437	179	27.81	92	77	15	4	2	---	---	3	7	71
Roseville.....	6,425	162	25.21	53	42	11	10	4	---	---	2	1	92
Monterey Park.....	6,406	161	25.13	62	56	6	50	5	---	---	3	3	38
Santa Clara.....	6,302	267	42.37	70	78	3	26	3	---	---	---	---	159
Calexico.....	6,299	165	26.19	84	74	10	3	12	---	---	1	1	64
Oxnard.....	6,285	116	18.46	77	66	11	---	3	---	1	---	---	34
Tulare.....	6,207	175	28.19	96	85	11	22	4	---	---	1	6	46

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Continued.													
Livermore.....	3,119	\$49	\$15.71	\$41	\$33	\$8	\$4	\$5				\$3	\$18
Chino.....	3,118	50	16.04	27	24	3		1				7	21
Sunnyvale.....	3,094	56	18.10	26	21	5		1				1	
Selma.....	3,047	36	11.81	32	27	3		3				1	
Fort Bragg.....	3,022	36	11.91	20	17	3	3	1				1	11
Dinuba.....	2,968	134	45.15	46	40	6	59	2			3	5	19
Sanger.....	2,967	61	20.56	27	21	6	14	1					19
Signal Hill.....	2,932	270	92.09	146	137	9		1			4	1	118
Benicia.....	2,913	39	13.39	35	30	5		3					
Fillmore.....	2,893	39	13.48	20	17	3		1				1	18
La Verne.....	2,860	51	17.83	30	28	2		1			1		19
Coalinga.....	2,851	133	46.65	38	32	6		3			1	11	80
Lompoc.....	2,845	113	39.72	22	20	2	9	1	\$1		1		79
Covina.....	2,774	83	29.92	40	36	4	7				1	4	31
Glendora.....	2,761	85	30.79	45	42	3	5	3			2		30
Banning.....	2,752	83	30.16	23	18	5	12	1			1		46
Clermont.....	2,719	68	25.01	60	55	5	2	4			1	1	
Exeter.....	2,685	42	15.64	24	21	3		1					17
Auburn.....	2,661	49	18.41	36	32	4	4	4	4	\$1			
Delano.....	2,632	56	21.28	24	20	4	11	2			1		18
Dunsmuir.....	2,610	86	32.95	40	34	6	44	1					
Reedley.....	2,589	86	33.22	38	33	5	24	2			1		21
Paso Robles.....	2,573	105	40.81	57	47	10	24	1				1	22
La Mesa.....	2,513	106	42.18	27	26	1	77	1			1		
Less than 2,500 population.....	157,636	4,900	31.08	2,999	2,310	389	890	176	14	11	130	64	916

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays
			Total	General govern-ment	Protec-tion of person and property	Health and sanita-tion	High-ways and con-rections	Char-ities hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous		
Grand total.....	\$671,981	\$113.78	\$434,737	\$36,718	\$51,518	\$15,369	\$42,167	\$49,582	\$203,806	\$4,898	\$10,842	\$10,601	\$33,698	\$53,292	\$150,324
State government.....	134,272	22.73	84,755	5,139	7,654	1,413	7,932	13,066	42,205	170	748	2,313	1,841	5,928	41,748
Counties.....	159,837	30.45	21,032	21,032	7,818	4,161	19,477	30,099	53,467	1,291	953	2,824	2,446	2,446	16,269
Cities and towns ¹	223,558	49.44	99,855	10,547	34,948	9,107	14,143	6,417	8,953	3,260	7,598	4,882	30,113	22,293	71,297
School districts ²	124,111	(³)	99,181	-----	-----	-----	-----	-----	99,181	105	9	582	1,674	9,912	15,018
Other civil divisions.....	30,203	(³)	9,824	-----	1,098	688	615	-----	-----	-----	-----	-----	-----	12,713	5,992
ALAMEDA.....	40,566	81.59	27,097	1,881	3,863	899	1,904	4,086	12,954	394	740	369	2,182	4,763	6,524
County.....	11,577	23.28	10,563	1,220	428	199	754	3,876	3,932	49	15	90	823	241	773
Cities and towns.....	12,272	26.54	661	3,424	677	1,143	210	210	7	345	725	278	823	712	3,267
School districts.....	10,770	(³)	9,015	-----	11	23	7	-----	9,015	-----	7	1	1,369	870	885
Other civil divisions.....	5,947	(³)	49	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2,940	1,599
ALPINE.....	58	240.66	49	11	2	23	23	-----	13	-----	-----	-----	-----	1	8
County.....	45	186.72	44	11	2	23	23	-----	8	-----	-----	-----	-----	1	8
School district.....	13	(³)	5	-----	-----	-----	-----	-----	5	-----	-----	-----	-----	-----	-----
AMADOR.....	428	49.77	415	38	24	6	58	46	237	4	1	1	1	-----	12
County.....	234	27.21	230	34	15	5	43	46	82	4	-----	1	4	-----	4
Cities and towns.....	31	8.78	27	4	7	1	14	-----	-----	-----	-----	-----	-----	-----	3
School districts.....	160	(³)	155	-----	-----	-----	-----	155	-----	-----	-----	-----	1	-----	5
Other civil divisions.....	3	(³)	3	-----	2	-----	1	-----	-----	-----	-----	-----	-----	-----	-----
BUTTE.....	2,736	78.62	2,256	182	162	29	360	215	999	32	17	245	15	32	328
County.....	1,180	33.91	1,122	151	80	10	311	213	337	17	3	15	2	32	58
Cities and towns.....	293	20.83	208	31	81	14	49	2	662	15	14	-----	2	32	37
School districts.....	791	(³)	662	-----	1	5	-----	-----	-----	-----	-----	-----	-----	38	91
Other civil divisions.....	472	(³)	264	-----	-----	-----	-----	-----	-----	-----	245	13	-----	205	3

See footnotes at end of table.

See footnotes at end of table.

TABLE 8.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays
			Total	General govern-ment	Protec-tion of person and property	Health and sanita-tion	High-ways and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous			
CALAVERAS	\$440	\$73.24	\$394	\$50	\$25	\$3	\$65	\$43	\$206				\$2	\$9	\$37
County	287	47.77	262	49	22	3	61	43	83				1	1	25
Cities and towns	6	6.56	5	1	2		2							8	2
School districts	143	(^o)	123						123						12
Other civil divisions	4	(^o)	4		1		2					1			
COLUSA	1,446	139.04	968	61	55	15	121	75	397	\$13	\$3	\$195	23	358	117
County	539	51.83	435	57	39	8	104	75	138	10		32	4	32	72
Cities and towns	64	21.57	44	4	10	7	15			3		2	2	5	2
School districts	328	(^o)	259						259					13	2
Other civil divisions	515	(^o)	220		6		2					195	17	26	43
CONTRA COSTA	6,907	83.42	4,784	452	564	183	471	388	2,387	98	73	134	34	826	961
County	2,740	33.09	2,174	328	210	83	266	379	814	71	8		15	78	488
Cities and towns	1,233	25.57	828	124	328	62	195	9		27	65		18	96	126
School districts	1,931	(^o)	1,573						1,573			134	1	183	180
Other civil divisions	1,003	(^o)	209		26	38	10							163	178
DEL NORTE	428	83.92	390	54	34	3	45	33	207	2	2		10	442	199
County	278	54.51	273	51	25	3	40	33	111		2		8	24	14
Cities and towns	33	19.19	21	3	9		5			2			2	4	1
School districts	117	(^o)	96						96					12	13
ELDORADO	702	81.63	533	53	29	5	80	67	246		2	47	4	62	95
County	335	38.95	306	49	24	4	68	67	89		1		4	3	26
Cities and towns	47	20.24	22	4	5	1	11				1			12	6
School districts	178	(^o)	157						157					7	10
Other civil divisions	142	(^o)	48				1					47		11	53

FRESNO.	10,347	70.39	8,890	616	844	231	990	729	4,749	115	127	320	169	276	730	451
County.....	4,565	31.05	4,355	488	235	127	773	719	1,844	95	11	---	63	---	181	29
Cities and towns.....	1,884	27.33	1,254	128	607	104	210	10	---	---	116	---	79	276	164	190
School districts.....	3,363	(5)	2,905	---	---	---	---	---	2,905	---	---	---	---	---	320	138
Other civil divisions.....	535	(5)	376	---	2	---	7	---	---	20	---	320	27	---	65	94
GLENN.	1,185	108.37	907	91	51	5	93	56	455	19	2	121	14	6	211	61
County.....	505	46.18	451	84	35	1	79	55	183	13	1	---	---	---	14	40
Cities and towns.....	68	18.02	48	7	15	4	13	1	---	6	---	---	1	6	---	---
School districts.....	312	(5)	272	---	---	---	---	---	272	---	---	---	---	---	20	20
Other civil divisions.....	310	(5)	136	---	1	---	1	---	---	---	---	121	13	---	173	1
HUMBOLDT.	2,988	67.60	2,604	224	195	81	409	295	1,311	32	20	---	27	149	61	174
County.....	1,624	36.74	1,525	189	108	61	311	295	1,517	18	4	---	22	---	---	99
Cities and towns.....	489	23.62	283	45	86	20	97	---	---	14	16	---	5	149	28	29
School districts.....	872	(5)	794	---	---	---	---	---	794	---	---	---	---	---	33	45
Other civil divisions.....	3	(5)	2	---	1	---	1	---	---	---	---	---	---	---	---	1
IMPERIAL.	5,809	90.91	4,300	331	310	84	346	95	1,670	47	38	1,270	109	120	1,126	263
County.....	1,670	26.13	1,542	251	144	13	241	94	1,760	18	1	---	20	---	82	46
Cities and towns.....	817	25.73	568	80	166	62	105	1	---	29	37	---	88	120	57	72
School districts.....	1,083	(5)	910	---	---	---	---	---	910	---	---	1,270	1	---	87	96
Other civil divisions.....	2,229	(5)	1,280	---	---	9	---	---	---	---	---	---	---	---	900	49
INTO.	536	81.77	466	63	29	2	79	34	247	7	1	1	3	1	21	48
County.....	325	49.58	301	55	24	1	74	34	103	7	1	---	2	---	---	24
Cities and towns.....	21	18.12	17	8	5	1	3	---	---	---	---	---	---	1	3	---
School districts.....	186	(5)	144	---	---	---	---	---	144	---	---	1	---	---	18	24
Other civil divisions.....	4	(5)	4	---	---	---	2	---	---	---	---	---	---	---	---	---
KERN.	7,590	86.94	6,684	524	548	236	669	499	3,955	83	73	---	97	15	209	682
County.....	3,910	44.79	3,558	444	281	152	541	496	1,455	83	34	---	92	---	47	305
Cities and towns.....	617	17.79	564	80	281	38	120	3	---	---	---	---	3	15	20	18
School districts.....	2,941	(5)	2,500	---	---	---	---	---	2,500	---	39	---	---	---	82	359
Other civil divisions.....	122	(5)	62	---	6	46	8	---	---	---	---	---	2	---	60	---
KINGS.	2,073	78.73	1,739	104	101	36	233	144	936	32	11	115	27	18	181	135
County.....	1,055	40.85	952	86	58	21	187	144	408	25	4	---	19	---	12	91
Cities and towns.....	132	17.26	132	18	43	15	38	---	---	7	7	---	---	18	17	9
School districts.....	589	(5)	528	---	---	---	---	---	528	---	---	---	---	---	36	25
Other civil divisions.....	253	(5)	127	---	---	---	8	---	---	---	---	115	4	---	116	10
LAKE.	573	78.40	513	53	34	1	84	35	302	2	1	---	1	8	23	29
County.....	342	45.60	333	52	31	1	77	35	137	---	---	---	---	---	1	8
Cities and towns.....	24	18.21	13	1	3	---	6	---	---	2	1	---	---	8	3	---
School districts.....	201	(5)	165	---	---	---	---	---	165	---	---	---	---	---	15	21
Other civil divisions.....	6	(5)	2	---	---	---	1	---	---	---	---	---	1	---	4	---

See footnotes at end of table.

TOTAL 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments														
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous		
LASSEN	\$916	\$68.87	\$337	\$90	\$52	\$7	\$154	\$75	\$436	\$15	\$3		\$15	\$29	
County	542	40.75	538	77	45	1	150	75	159	15	2		14	21	
Cities and towns	40	29.46	17	3	7	1	4				1		1	29	
School districts	319	(c)	277						277					13	
Other civil divisions	15	(c)	5			5								10	
LOS ANGELES	239,995	98.94	142,962	14,552	19,066	7,237	14,144	15,730	62,705	1,908	4,149	\$58	3,413	18,522	
County	65,280	26.90	56,690	10,516	1,824	2,129	6,561	14,109	18,886	288	6,772		1,705	345	
Cities and towns	112,090	54.73	40,917	4,036	16,475	4,790	7,208	1,621	10	1,608	3,468		1,701	8,225	
School districts	56,181	(c)	43,809						43,809					7,284	
Other civil divisions	6,494	(c)	1,546		767	318	375			12	9	58	7	5,088	
MADERA	1,384	76.89	1,230	97	89	30	126	88	711	19	9		6	1,971	
County	736	40.89	723	89	65	23	113	88	314	19	8		4	32	
Cities and towns	88	15.97	55	8	24	7	13				1		2	10	
School districts	500	(c)	397						397					21	
Other civil divisions	60	(c)	55									55		1	
MARIN	2,846	64.54	2,151	215	202	47	251	141	1,200	35	16		44	164	
County	1,441	32.68	1,052	147	51	16	148	141	528	16			5	53	
Cities and towns	458	17.01	374	68	124	19	94			19	16		34	32	
School districts	881	(c)	672						672					52	
Other civil divisions	66	(c)	53		27	12	9						5	47	
MARIPOSA	313	94.85	310	31	12		55	26	183	2			1	12	
County	215	65.15	215	31	12		54	26	89	2			1	1	
School districts	97	(c)	94						94					2	
Other civil divisions	1	(c)	1				1								

MENDOCINO.....	1,594	110	86	12	270	89	1,004	7			11	5	82	40	88
County.....	932	99	80	3	238	89	439							1	20
Cities and towns.....	932	11	26	9	32			7				1	82	11	25
School districts.....	631						565				11			23	43
Other civil divisions.....	16													5	
MERCED.....	4,312	111,13	208	129	324	216	1,434	27	10	219	48	19	1,190	285	
County.....	1,668	42,99	167	102	283	216	615	26	1		8	50	46		
Cities and towns.....	910	18,75	54	18	48			1	9		3	19	29	12	
School districts.....	818						818						30	47	
Other civil divisions.....	1,530			10	3					219	37		1,081	180	
MONOC.....	543	63,88	37	4	62	31	276	4	2		5	8	37	27	
County.....	310	36,47	44	1	50	31	111	3	2		2		12	23	
Cities and towns.....	52	22,24	6	3	10			1				8	18		
School districts.....	176						165						7		4
Other civil divisions.....	5				2						3				
MONO.....	111	79,29	8		20	5	38				2			12	
County.....	87	62,14	8		20	5	15				2			11	
School districts.....	24						23							1	
MONTREY.....	4,431	76,27	314	77	461	178	1,886	81	43		10	8	249	849	
County.....	2,137	36,75	189	44	331	178	980	28	2		1		105	201	
Cities and towns.....	683	21,55	86	31	129			25	41		9	8	51	103	
School districts.....	1,546						986						80	510	
Other civil divisions.....	80			1	2			28					13	36	
NAPA.....	1,114	63,00	120	14	138	93	616	20	7		5	34	87	233	
County.....	708	34,25	102	5	104	93	305	12			5		19	99	
Cities and towns.....	239	26,50	18	9	34			8	7		5		31	53	
School districts.....	429						311					34	37		
Other civil divisions.....	2													81	
NEVADA.....	986	93,05	61	35	6	54	323	2	5	55	12	20	280	56	
County.....	373	35,20	52	1	50	54	151				8			34	
Cities and towns.....	92	16,67	9	4	27			2	5		4	20	7	3	
School districts.....	199						172						8	19	
Other civil divisions.....	322			1						55			265		
ORANGE.....	10,744	83,61	600	349	1,024	442	4,083	117	165	37	189	449	699	1,746	
County.....	3,643	28,35	371	64	556	440	993	80	21		106	53	42	553	
Cities and towns.....	2,577	31,34	229	181	359	2		87	144		83	354	247	441	
School districts.....	3,800						3,090						266	454	
Other civil divisions.....	724			104	29					37		95	154	286	
PLACER.....	1,672	65,57	97	38	144	96	712	10	7	42	28	71	231	114	
County.....	632	25,61	85	25	106	96	217				21	3		65	
Cities and towns.....	203	16,00	12	13	37			10	7				12		
School districts.....	599						496						25		
Other civil divisions.....	245				1					42	4		194	49	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Develop-ment and conserva-tion of natural resources			Miscel-laneous
PLUMAS.....	\$542	\$65.30	\$511	\$52	\$28	\$7	\$104	\$36	\$282	\$16			\$0		\$30
County.....	331	39.88	308	52	22	7	100	36	71	16			4		22
School districts.....	199	(⁶)	191						191						8
Other civil divisions.....	12	(⁶)	12		6		4						2		
RIVERSIDE.....	6,369	73.80	4,116	349	444	99	443	379	2,009	92	\$76	\$172	53	\$446	1,080
County.....	2,264	26.23	1,753	272	259	33	245	378	536	10	2		18		445
Cities and towns.....	1,541	30.10	1,666	77	171	65	194	1		74			10		333
School districts.....	1,926	(⁶)	1,473						1,473						96
Other civil divisions.....	638	(⁶)	224		14	1	4			8		172	25		178
SACRAMENTO.....	11,778	78.16	9,598	672	1,071	479	370	991	4,937	79	280	439	280	244	727
County.....	4,667	30.97	4,243	450	182	135	142	949	2,262	38	6		79		66
Cities and towns.....	3,170	31.30	2,456	222	877	344	220	42		41			166		341
School districts.....	3,237	(⁶)	2,475						2,675		274				378
Other civil divisions.....	684	(⁶)	494		12		8					439	35		295
SAN BENITO.....	849	72.56	756	58	46	15	89	28	505	11	1				177
County.....	509	43.50	480	54	32	8	76	28	270	9	1		3	2	20
Cities and towns.....	49	10.82	41	4	14	7	13			2			2	2	6
School districts.....	291	(⁶)	235						235				1		4
SAN BERNARDINO.....	8,645	59.95	6,900	577	700	114	663	494	4,006	114	90	1	41	385	505
County.....	3,839	26.62	3,513	440	370	7	444	492	1,692	33	1		25		67
Cities and towns.....	1,750	19.19	1,526	128	300	107	209	2		80	89		11		259
School districts.....	2,991	(⁶)	2,314						2,314						145
Other civil divisions.....	95	(⁶)	47		30		10			1			5		294

SAN DIEGO.....	18,825	83.19	13,699	1,307	1,625	479	1,450	1,461	5,873	177	350	703	275	765	4,989	2,472
County.....	6,975	29.50	6,016	864	378	78	830	1,435	2,271	23	36	---	95	---	150	509
Cities and towns.....	6,426	34.38	3,359	443	1,245	396	604	1,26	3,598	148	314	---	180	765	801	1,501
School districts.....	4,368	(*)	3,598	---	---	---	---	---	---	---	---	703	---	---	381	389
Other civil divisions.....	1,356	(*)	3,726	---	2	5	16	---	---	---	---	---	---	---	557	73
SAN FRANCISCO.....	63,366	96.57	30,289	2,867	7,322	1,346	1,484	4,408	8,933	305	1,592	---	2,032	5,979	7,067	20,031
County.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cities and towns, (city of San Francisco).....	63,366	96.57	30,289	2,867	7,322	1,346	1,484	4,408	8,933	305	1,592	---	2,032	5,979	7,067	20,031
SAN JOAQUIN.....	9,460	88.49	6,704	540	754	356	770	664	2,636	83	128	646	127	125	1,146	1,485
County.....	3,514	32.87	3,062	368	260	236	236	637	872	24	---	---	68	---	48	464
Cities and towns.....	2,552	41.81	1,281	172	463	120	226	27	---	56	128	---	56	122	273	876
School districts.....	2,034	(*)	1,764	---	---	---	---	---	1,764	---	---	---	---	---	128	142
Other civil divisions.....	1,360	(*)	1,657	---	1	---	7	---	---	---	---	646	3	3	697	3
SAN LUIS OBISPO.....	2,444	79.09	1,995	170	152	80	297	275	973	28	5	---	15	92	211	146
County.....	1,329	43.01	1,187	146	101	70	224	275	340	15	3	---	13	---	111	31
Cities and towns.....	745	23.02	633	24	39	8	52	---	---	13	2	---	---	83	24	35
School districts.....	90	(*)	37	---	12	2	21	---	633	---	---	---	---	9	34	78
Other civil divisions.....	5,630	66.79	4,590	486	492	237	500	144	2,519	77	63	---	---	---	42	2
SAN MATEO.....	2,204	27.21	2,062	277	118	141	304	140	1,029	23	7	---	72	252	344	444
County.....	1,373	21.16	928	209	340	71	167	4	---	54	56	---	27	---	120	112
Cities and towns.....	1,842	(*)	1,490	---	---	---	---	---	1,490	---	---	---	---	---	79	114
School districts.....	121	(*)	110	---	34	25	29	---	---	---	---	---	---	---	141	211
Other civil divisions.....	7,079	102.15	5,138	370	452	186	599	547	2,486	66	125	---	---	---	177	857
SANTA BARBARA.....	3,233	46.65	2,879	280	154	47	447	544	1,261	26	32	---	88	---	372	1,408
County.....	1,253	27.30	738	90	249	97	144	3	---	40	93	---	22	---	34	320
Cities and towns.....	2,259	(*)	1,225	---	---	---	---	---	1,225	---	---	---	---	---	123	231
School districts.....	334	(*)	296	---	49	42	8	---	---	---	---	---	---	---	161	---
Other civil divisions.....	10,549	69.08	7,633	585	683	194	498	886	4,480	81	119	---	197	---	177	857
SANTA CLARA.....	4,423	28.97	3,562	442	172	30	290	867	1,689	19	11	---	---	---	372	1,919
County.....	2,635	26.47	1,207	143	504	154	202	19	---	62	108	---	---	---	7	864
Cities and towns.....	3,408	(*)	2,791	---	---	---	---	---	2,791	---	---	---	---	---	156	699
School districts.....	83	(*)	83	---	7	10	6	---	---	---	---	---	---	---	261	356
Other civil divisions.....	2,709	68.93	2,162	177	180	53	363	118	1,210	19	13	1	---	---	151	274
SANTA CRUZ.....	1,553	34.43	1,232	132	77	8	284	118	584	1	6	---	---	---	26	93
County.....	597	24.98	1,290	45	98	45	73	---	---	18	7	---	---	---	81	104
Cities and towns.....	747	(*)	626	---	---	---	---	---	626	---	---	1	---	---	44	77
School districts.....	12	(*)	12	---	5	---	6	---	---	---	---	---	---	---	---	---
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous			
SHASTA.....	\$1,225	\$87.50	\$1,020	\$92	\$76	\$14	\$114	\$121	\$571	\$2	\$3	\$20	\$7	\$65	\$77	\$63
County.....	652	46.57	618	85	54	4	90	121	260				4	65		34
Cities and towns.....	143	34.15	63	7	22	5	23			2	3		1		6	9
School districts.....	352	(4)	311						311						21	20
Other civil divisions.....	78	(4)	28			5	1					20	2	50		
SIEERRA.....	105	78.00	187	24	13		43	13	92	2					1	7
County.....	134	53.60	128	23	8		41	13	41	2						6
Cities and towns.....	4	4.78	4	1	1		2									
School districts.....	53	(3)	51						51							
Other civil divisions.....	4	(3)	4		4										1	1
SISKIYOU.....	1,693	63.41	1,550	117	86	9	183	123	934	17	1	63	17	18	49	76
County.....	880	32.96	869	98	65	1	163	123	394	15		10	10	11	11	18
Cities and towns.....	124	16.11	77	19	21	7	20			2	1		7	18	11	16
School districts.....	567	(4)	540						540						27	31
Other civil divisions.....	122	(4)	64			1						63				
SOLANO.....	2,519	61.59	2,013	182	216	52	279	118	1,056	51	18		41	145	189	172
County.....	998	24.40	993	122	88	9	189	117	441	21			6	3	3	3
Cities and towns.....	625	26.84	356	60	128	27	88	1		24	18		10	145	62	62
School districts.....	766	(3)	615						615						46	105
Other civil divisions.....	130	(3)	49			16	2			6			25		79	2
SONOMA.....	3,830	59.84	3,213	280	233	55	428	308	1,848	25	23	1	12	76	206	335
County.....	1,944	30.38	1,682	221	106	8	340	291	706			2	8	76	59	203
Cities and towns.....	505	19.88	368	59	117	45	81	17		25	21		3	76	37	24
School districts.....	1,329	(4)	1,142						1,142						79	108
Other civil divisions.....	52	(4)	21		10	2	7					1	1		31	
STANISLAUS.....	5,564	94.47	3,975	222	266	96	279	284	1,947	45	23		10	71	830	688
County.....	1,823	30.95	1,607	162	152	62	188	284	729	22		803	8	167	49	107
Cities and towns.....	1,499	20.00	1,339	60	113	34	84			23	23		2	71	50	69
School districts.....	1,423	(3)	1,218						1,218						77	128
Other civil divisions.....	1,819	(3)	811		1		7					803			674	334

SUTTER	1, 924	128.83	1, 243	91	65	19	218	86	529	6	1	219	9	13	538	100
County.....	761	49.42	680	82	50	11	209	86	236	6	1	---	---	---	32	49
Cities and towns.....	65	18.03	41	9	15	8	8	---	---	---	---	---	---	13	4	7
School districts.....	450	(*)	263	---	---	---	---	---	263	---	---	219	9	---	23	134
Other civil divisions.....	708	(*)	229	---	---	---	1	---	---	---	---	---	---	---	479	---
TEHAMA	1, 124	80.29	970	80	62	6	119	59	569	17	10	33	15	18	87	49
County.....	616	44.00	564	74	46	2	101	59	249	12	8	---	10	---	30	22
Cities and towns.....	85	16.72	44	6	13	1	17	---	---	5	2	---	---	18	9	14
School districts.....	346	(*)	320	---	---	---	---	---	320	---	---	---	---	---	13	13
Other civil divisions.....	77	(*)	42	---	---	3	1	---	---	---	---	33	5	---	35	---
TARRANT	246	84.83	233	31	12	1	33	28	124	3	---	---	---	---	---	13
County.....	182	62.76	172	31	12	1	32	28	64	3	---	---	1	---	10	10
School districts.....	63	(*)	60	---	---	---	---	---	60	---	---	---	---	---	---	8
Other civil divisions.....	1	(*)	1	---	---	---	1	---	---	---	---	---	---	---	---	---
TULARE	5, 700	70.72	4, 904	339	315	128	542	286	2, 642	57	48	481	66	89	384	323
County.....	2, 633	32.73	2, 529	263	195	75	457	285	1, 173	39	19	---	23	---	63	46
Cities and towns.....	26	19.38	26	76	119	50	85	1	---	18	29	---	8	89	43	40
School districts.....	1, 824	(*)	1, 469	---	---	---	---	---	1, 469	---	---	---	---	---	141	214
Other civil divisions.....	680	(*)	520	---	1	3	---	---	---	---	---	481	35	---	137	23
TUOLUMNE	611	64.32	591	65	38	12	89	71	303	8	3	---	---	---	2	18
County.....	390	41.05	374	62	32	8	74	71	115	7	3	---	2	---	---	16
Cities and towns.....	26	11.41	26	3	4	4	14	---	---	1	---	---	---	---	---	---
School districts.....	192	(*)	188	---	---	---	---	---	188	---	---	---	---	---	2	---
Other civil divisions.....	3	(*)	3	---	2	---	1	---	---	---	---	---	---	---	---	---
VENTURA	5, 195	87.31	3, 918	342	321	71	545	279	2, 076	106	37	78	63	107	267	903
County.....	2, 787	46.84	2, 209	264	168	30	455	279	900	44	19	---	50	---	46	532
Cities and towns.....	61	18.10	61	78	122	41	87	---	---	32	18	---	3	95	60	16
School districts.....	1, 655	(*)	1, 176	---	---	---	---	---	1, 176	---	---	---	---	---	139	340
Other civil divisions.....	192	(*)	152	---	31	---	3	---	---	30	---	78	10	12	13	15
YOLO	2, 094	84.44	1, 563	118	109	48	313	131	704	35	7	87	11	40	385	106
County.....	1, 018	41.05	952	98	62	35	283	131	308	28	3	---	4	---	43	23
Cities and towns.....	201	26.17	111	20	36	13	30	---	---	7	4	---	1	40	14	36
School districts.....	495	(*)	396	---	---	---	---	---	396	---	---	---	---	---	52	47
Other civil divisions.....	380	(*)	104	---	11	---	---	---	---	---	---	87	6	---	276	---
YUBA	1, 147	99.74	985	81	97	31	130	74	500	7	17	48	---	3	64	95
County.....	556	48.35	531	67	46	10	115	72	220	---	1	---	---	---	18	7
Cities and towns.....	203	32.52	126	14	51	21	15	2	---	7	16	---	---	3	6	68
School districts.....	324	(*)	280	---	---	---	---	---	280	---	---	---	---	---	25	19
Other civil divisions.....	64	(*)	48	---	---	---	---	---	---	---	---	48	---	---	15	1

1 Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."
 2 Exclusive of the schools in the city of San Francisco, which are included with cities and towns.
 3 Not computed.
 4 Tabulated as municipal; coextensive with city of San Francisco.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total ¹	\$223,558	\$49.44	\$89,855	\$10,547	\$24,943	\$9,107	\$14,145	\$6,417	\$8,953	\$3,260	\$7,598	\$4,893	\$30,113	\$32,393	\$71,297
30,000 population and over.....	192,790	57.44	82,139	7,737	28,943	7,443	9,782	6,225	8,953	2,444	6,258	4,354	25,105	19,279	66,267
Los Angeles.....	80,274	59.47	27,767	2,345	12,000	2,982	4,741	1,362	4	1,060	2,009	1,264	12,533	8,036	31,938
San Francisco.....	63,366	96.57	30,289	2,867	7,322	1,346	1,494	4,408	8,933	3	1,305	2,032	5,979	7,067	20,031
Oakland.....	8,724	29.51	4,712	364	2,328	415	707	42	3	215	1,488	150	435	565	3,012
San Diego.....	5,768	36.03	2,891	358	1,089	361	496	16	3	118	283	167	714	720	1,433
Long Beach.....	8,389	53.54	3,096	368	1,114	551	377	56	3	122	395	110	1,214	837	3,242
Sacramento.....	3,126	32.19	2,156	214	865	341	214	42	—	41	274	165	244	364	362
Berkeley.....	1,526	17.08	1,392	129	532	185	177	120	4	83	107	55	—	68	76
Pasadena.....	6,181	79.04	2,142	262	684	398	269	70	3	144	269	73	1,017	504	2,518
Glendale.....	3,200	48.05	982	136	407	114	165	5	—	56	67	32	1,139	990	990
San Jose.....	1,030	17.25	636	72	321	65	92	4	—	21	50	11	—	51	343
Fresno.....	1,556	29.58	1,073	95	545	78	167	10	—	—	102	76	184	140	159
Stockton.....	2,209	45.27	1,065	122	437	96	197	27	—	—	117	54	20	248	846
Santa Monica.....	1,887	48.76	921	81	219	182	133	6	—	45	117	54	20	248	846
San Bernardino.....	1,627	15.44	329	51	118	42	76	1	—	22	203	55	431	181	354
Alameda.....	1,118	30.97	658	66	274	45	80	44	—	25	74	50	354	49	57
Santa Barbara.....	1,012	28.11	614	70	219	85	103	2	—	32	82	21	87	117	194
Alhambra.....	884	26.79	510	55	189	78	95	10	—	31	52	—	149	63	162
Santa Ana.....	691	21.07	417	38	159	70	78	—	—	24	15	33	103	41	130
Riverside.....	1,232	39.11	459	44	121	39	131	—	—	58	62	4	393	66	314

8,000 to 30,000 population.....	16,169	28,09	9,102	1,279	3,088	875	2,149	161	487	817	246	2,793	1,453	2,821
Huntington Park.....	399	14,25	278	36	129	33	65	---	---	7	8	86	23	12
Bakersfield.....	487	18,17	462	57	240	25	101	---	---	38	1	---	14	11
Inglewood.....	585	22,87	354	35	86	22	173	---	---	20	8	---	80	40
Pomona.....	639	28,46	416	50	99	35	116	6	38	65	7	138	75	---
Richmond.....	732	35,71	516	60	228	35	106	9	26	48	6	31	90	75
Beverly Hills.....	1,884	92,81	602	52	228	63	127	---	15	115	2	167	147	968
South Gate.....	435	22,16	188	35	107	9	31	1	---	---	5	58	175	14
Burbank.....	798	42,00	324	42	117	26	77	10	10	32	10	228	37	209
Eureka.....	420	25,93	236	37	74	17	80	---	11	13	4	184	35	15
Whittier.....	842	52,63	354	43	78	27	71	88	23	26	3	87	51	360
Palo Alto.....	1,090	72,67	348	32	105	67	50	14	26	50	4	435	74	233
Santa Cruz.....	398	26,53	174	24	54	31	40	---	12	4	---	90	57	77
Redlands.....	485	32,55	205	24	51	16	53	1	28	30	2	150	53	107
Burlingame.....	391	26,42	220	24	65	16	32	---	19	14	---	120	27	---
South Pasadena.....	374	25,27	219	34	53	49	36	3	18	25	1	47	32	76
San Mateo.....	244	16,60	205	31	73	22	28	---	20	20	11	---	17	22
Modesto.....	333	22,81	218	40	75	20	50	---	17	16	---	41	10	55
Valejo.....	422	29,15	258	47	90	21	53	1	23	15	8	122	49	---
Compton.....	228	15,83	162	31	70	9	45	---	1	1	---	31	12	23
Ontario.....	233	16,18	167	15	51	27	33	---	18	19	4	41	2	---
San Buenaventura.....	326	25,27	206	44	70	20	52	---	9	9	2	67	41	12
San Leandro.....	163	13,15	124	21	45	7	31	1	6	7	6	---	32	33
Fullerton.....	335	27,92	172	14	41	16	65	---	16	15	5	40	31	82
Anaheim.....	392	32,94	219	35	50	31	32	---	19	36	16	107	36	30
Mourovia.....	304	25,76	164	26	41	29	30	---	11	20	7	72	55	13
Salinas.....	241	21,33	197	23	72	24	51	4	5	17	2	---	19	25
Brawley.....	180	15,93	132	23	47	12	32	---	7	6	5	37	11	---
Santa Rosa.....	203	18,45	167	21	54	25	31	11	11	12	2	25	11	---
Pittsburg.....	174	16,73	106	19	36	3	30	---	9	10	9	36	16	16
Piedmont.....	287	28,14	251	26	104	6	69	2	8	34	2	---	14	22
Redondo Beach.....	251	24,85	157	27	46	28	38	---	9	9	3	---	17	77
Redwood City.....	254	25,92	146	22	55	10	33	2	9	6	3	60	15	33
Monterey.....	225	22,96	163	33	52	3	46	1	9	13	6	8	25	29
Albany.....	115	11,98	91	16	31	4	30	---	8	8	2	---	2	20
El Centro.....	330	37,08	259	22	61	25	46	1	15	10	79	33	24	14
Watsonville.....	199	22,36	116	21	44	14	24	---	6	3	4	32	24	27
San Luis Obispo.....	194	22,30	90	15	29	3	34	---	9	---	---	57	13	34
Colton.....	171	19,66	99	16	32	9	20	---	5	15	2	61	2	5
Petaluma.....	137	15,93	118	19	40	10	29	6	8	6	---	8	15	3
Orange.....	160	18,60	101	14	31	12	28	1	12	1	2	30	15	8
San Rafael.....	139	16,35	118	24	36	15	22	---	8	13	---	---	11	10

¹ Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued
[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Charities, hospitals, and correc-tions	Schools	Libra-ries	Recrea-tion	Miscel-laneous			
2,500 to 8,000 population.....	\$10, 238	\$23. 71	\$6, 174	\$1, 063	\$2, 077	\$594	\$1, 524	\$27		\$274	\$431	\$184	\$1, 629	\$954	\$1, 481
Chico.....	136	17. 08	115	15	42	9	28	1		6	13	1		19	2
Bell.....	95	12. 05	69	12	32	4	19					2		26	
Daly City.....	105	13. 40	50	10	21	5	10			2	1	1	30	3	22
San Fernando.....	158	20. 88	104	15	47	12	29						22	9	23
Santa Paula.....	77	10. 33	70	11	21	10	11			13	3	1		7	
Lynwood.....	296	40. 42	137	19	47	9	43	1			4	14	31	126	2
National City.....	131	17. 94	102	21	41	6	21			6	7			11	18
Torrance.....	167	22. 97	158	20	36	16	43				25	18		1	8
Visalia.....	149	20. 51	126	20	31	17	35			8	11	4	6	12	5
San Gabriel.....	93	12. 87	82	14	31	6	24				1	6		8	3
Merced.....	95	13. 44	80	11	30	9	22				7	1		14	1
Santa Maria.....	157	22. 25	88	12	23	9	29	1		4	7	1	34	4	31
Hanford.....	111	15. 79	91	9	31	9	25			7	6	4	2	13	5
Corona.....	112	15. 96	97	8	20	15	32	1		9	8	4		13	
Maywood.....	72	10. 60	65	12	30	5	17					1		6	1
Lodi.....	248	36. 54	124	33	32	18	15			14	10	2	85	12	27
Hawthorne.....	301	45. 63	49	14	20	1	14						23	9	220
Martinez.....	142	21. 62	69	12	19	12	20			1	4	1	62	10	1
Napa.....	176	27. 34	89	12	37	4	24			6	6		20	26	41
Roseville.....	130	20. 23	64	5	28	5	14			6	5	1	63	3	
Monterey Park.....	151	23. 57	79	15	28	10	22			3	1		16	53	3
Santa Clara.....	253	40. 15	46	10	19	3	12			2			102	8	97
Calxico.....	197	31. 27	108	15	35	19	14			5	17	3	31	9	49
Ornard.....	106	16. 87	72	13	19	7	19			10	4		20	11	3
Tulare.....	139	22. 39	89	22	27	17	15			4	3	1	35	12	3

South San Francisco.....	17.92	102	18	46	8	15	2	4	11	7	2
Marysville.....	122	13	34	36	20	14	2	7	16	6	68
Culver City.....	227	39	97	16	73	2	99	10	9	28	1
Pacific Grove.....	78	17	25	1	15	1	1	7	4	5	32
Woodland.....	145	15	26	9	22	22	18	7	4	9	35
Hayward.....	159	28.75	86	31	8	13	1	6	5	16	27
Montebello.....	133	111	15	32	6	25	9	1	20	6	21
Coronado.....	141	23	45	18	22	22	6	8	13	10	15
Porterville.....	106	19.99	85	25	6	15	1	5	10	6	15
Arcadia.....	231	44.29	89	27	1	23	35	4	8	35	72
Arusa.....	62	30.57	19	14	2	19	1	4	7	11	12
Hermosa Beach.....	117	24.40	37	17	17	26	11	4	4	6	1
Upland.....	110	23.34	62	24	8	8	1	6	6	15	16
Madera.....	77	16.51	49	21	7	12	1	4	1	9	2
San Anselmo.....	66	14.19	48	20	14	14	1	4	1	16	2
Turlock.....	92	21.52	62	17	9	17	24	5	4	5	1
Gardena.....	32	7.86	32	14	2	7	65	2	3	6	1
Redding.....	143	34.15	63	22	5	23	1	7	3	9	9
Willow Glen.....	21	5.04	3	8	9	9	22	3	3	2	1
Mill Valley.....	74	17.77	72	22	1	17	15	3	3	2	3
Lindsay.....	62	15.99	32	12	3	8	1	7	3	5	10
El Cerrito.....	57	14.73	55	24	1	14	1	7	2	2	3
Chula Vista.....	82	21.19	78	31	3	18	1	7	1	4	3
Tracy.....	65	16.98	41	18	9	9	13	4	5	4	3
Grass Valley.....	62	16.24	42	7	3	18	1	3	2	3	2
Hollister.....	38	10.11	33	13	6	10	2	2	20	6	6
San Marino.....	139	37.27	41	36	2	17	6	6	43	7	18
Oroville.....	65	24.07	28	53	11	42	11	3	2	20	91
Huntington Beach.....	331	89.70	20	22	1	16	1	5	2	9	1
Sausalito.....	68	18.54	58	22	1	16	1	5	1	8	20
San Bruno.....	93	25.76	53	15	5	10	1	5	1	12	8
Yuba City.....	65	18.03	41	15	8	8	1	5	1	25	18
Antioch.....	69	19.37	38	12	7	8	1	3	4	13	17
Sierra Madre.....	132	37.18	54	14	11	7	3	3	4	4	10
Red Bluff.....	56	15.92	31	11	1	10	3	5	1	9	2
Oceanside.....	132	37.63	73	18	3	25	3	5	5	1	5
El Segundo.....	162	46.25	91	22	12	26	5	5	10	18	16
Gilroy.....	58	16.56	34	15	3	8	3	3	3	13	41
El Monte.....	55	15.81	42	15	3	13	1	3	3	2	10
Taft.....	72	20.92	66	25	12	10	3	3	2	1	2
Escondido.....	102	29.82	36	11	2	11	1	3	3	26	19
Mountain View.....	59	17.84	33	10	7	5	2	2	2	17	21
Los Gatos.....	50	15.78	46	14	2	13	6	6	6	1	3
Needles.....	47	14.95	17	11	3	3	19	3	1	6	5
Ukiah.....	152	48.66	46	11	6	20	75	3	1	6	25

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
2,500 to 8,000 population—Continued.																
Livermore.....	\$48	\$15.39	\$38	\$8	\$13	\$3	\$10			\$2	\$2			\$5		
Chino.....	38	12.19	25	6	6	5	6			1	1		\$9	2		
Sunnyvale.....	51	16.45	27	5	8	6	6			2			11	8		
Selma.....	36	11.81	32	4	14	3	7				4			4		
Fort Bragg.....	32	10.59	22	3	9	2	6			2			7	3		
Dinuba.....	41	13.81	27	2	13	5	5				1	\$1	9	4		
Sanger.....	42	14.16	26	5	8	4	6				3			3		
Signal Hill.....	283	99.93	103	28	47	4	20			1	2	1	45	12		
Pacifica.....	36	12.36	30	5	8	2	13			1	1			5		
Fillmore.....	32	11.06	20	6	8	1	3				2		8	3		
La Verne.....	66	23.08	22	4	6	3	7	\$1			1		9	6		
Coalinga.....	126	44.20	46	10	12	11	11				1	1	55	3		
Lompoc.....	84	29.53	36	8	7	3	12			4	2		40	2		
Covina.....	67	24.15	40	5	12	2	9				7	1	17	9		
Glendora.....	84	30.42	32	7	9	2	10			2	1	1	25	8		
Banning.....	69	25.07	27	6	7	5	8				1		31	3		
Claremont.....	47	17.29	37	7	12	4	11			1	2			7		
Exeter.....	61	22.72	27	5	11	2	11			1	1		9	4		
Ruburn.....	39	14.66	34	4	6	7	14			2		1		5		
Delano.....	41	15.58	24	6	10	1	6				1		11	5		
Dunsmuir.....	36	13.79	32	8	8	4	8				1	3		1		
Reedley.....	47	18.15	24	4	9	1	6				4		11	9		
Paso Robles.....	66	25.65	39	7	8	5	13			4	2		20	6		
La Mesa.....	43	17.11	29	7	8	2	9			1	1	1		14		
Less than 2,500 population.....	4,361	27.67	2,440	468	840	195	688	4		55	92	98	586	607		728

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
Grand total.....	\$1, 138, 531	\$1, 081, 358	\$37, 605	\$19, 568	\$1, 099, 416	\$186. 15
State government.....	147, 179	143, 891	541	2, 747	145, 723	24. 67
Counties.....	47, 141	42, 659	-----	4, 482	45, 084	8. 59
Cities and towns ¹	492, 998	486, 215	-----	6, 783	473, 044	104. 62
School districts ²	190, 817	190, 817	-----	-----	182, 185	(³)
Other civil divisions.....	260, 396	217, 776	37, 064	5, 556	253, 380	(³)
ALAMEDA.....	95, 155	94, 471	-----	684	92, 953	186. 95
County.....	3, 976	3, 945	-----	31	3, 780	7. 60
Cities and towns.....	14, 884	14, 405	-----	479	14, 330	30. 99
School districts.....	17, 194	17, 194	-----	-----	16, 576	(³)
Other civil divisions.....	59, 101	58, 927	-----	174	58, 267	(³)
ALPINE.....	12	12	-----	-----	12	49. 79
County.....	12	12	-----	-----	12	49. 79
AMADOR.....	7	7	-----	-----	5	. 58
School districts.....	7	7	-----	-----	5	(³)
BUTTE.....	6, 088	4, 905	1, 070	113	5, 838	167. 76
County.....	1, 080	1, 080	-----	-----	942	27. 07
Cities and towns.....	524	524	-----	-----	426	30. 29
School districts.....	705	705	-----	-----	705	(³)
Other civil divisions.....	3, 779	2, 596	1, 070	113	3, 765	(³)
CALAVERAS.....	165	165	-----	-----	156	25. 97
Cities and towns.....	11	11	-----	-----	9	9. 84
School districts.....	154	154	-----	-----	147	(³)
COLUSA.....	7, 635	3, 618	3, 760	257	7, 593	730. 10
County.....	650	650	-----	-----	622	59. 81
Cities and towns.....	138	138	-----	-----	138	46. 51
School districts.....	582	582	-----	-----	568	(³)
Other civil divisions.....	6, 265	2, 248	3, 760	257	6, 265	(³)
CONTRA COSTA.....	17, 325	15, 731	1, 569	25	16, 831	203. 27
County.....	1, 498	1, 498	-----	-----	1, 470	17. 75
Cities and towns.....	2, 506	2, 506	-----	-----	2, 447	50. 75
School districts.....	3, 397	3, 397	-----	-----	3, 192	(³)
Other civil divisions.....	9, 924	8, 330	1, 569	25	9, 722	(³)
DEL NORTE.....	457	457	-----	-----	457	89. 61
County.....	80	80	-----	-----	80	15. 69
Cities and towns.....	245	245	-----	-----	245	142. 44
School districts.....	132	132	-----	-----	132	(³)
ELDORADO.....	1, 103	1, 072	-----	31	1, 088	126. 51
County.....	56	56	-----	-----	55	6. 40
Cities and towns.....	118	118	-----	-----	106	45. 65
School districts.....	210	210	-----	-----	208	(³)
Other civil divisions.....	719	688	-----	31	719	(³)
FRESNO.....	16, 859	15, 458	597	804	16, 247	110. 52
County.....	3, 750	3, 750	-----	-----	3, 741	25. 45
Cities and towns.....	3, 586	3, 483	-----	103	3, 245	47. 07
School districts.....	5, 970	5, 970	-----	-----	5, 763	(³)
Other civil divisions.....	3, 553	2, 255	597	701	3, 498	(³)
GLENN.....	3, 965	2, 088	1, 828	49	3, 941	360. 40
County.....	285	285	-----	-----	283	25. 88
Cities and towns.....	80	80	-----	-----	80	24. 85
School districts.....	318	318	-----	-----	312	(³)
Other civil divisions.....	3, 282	1, 405	1, 828	49	3, 266	(³)
HUMBOLDT.....	1, 169	1, 165	-----	4	1, 063	24. 05
Cities and towns.....	557	553	-----	4	451	21. 79
School districts.....	612	612	-----	-----	612	(³)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
IMPERIAL	\$20,861	\$19,372	\$672	\$817	\$20,035	\$313.54
County.....	1,625	1,575	-----	50	1,625	25.43
Cities and towns.....	1,158	1,158	-----	-----	1,003	31.59
School districts.....	1,429	1,429	-----	-----	1,316	(³)
Other civil divisions.....	16,649	15,210	672	767	16,091	(³)
INYO	978	835	-----	143	954	145.54
County.....	40	40	-----	-----	40	34.51
School districts.....	323	323	-----	-----	299	(³)
Other civil divisions.....	615	472	-----	143	615	(³)
KERN	3,236	3,236	-----	-----	2,776	31.80
County.....	875	875	-----	-----	820	9.39
Cities and towns.....	641	641	-----	-----	613	17.68
School districts.....	1,072	1,072	-----	-----	916	(³)
Other civil divisions.....	648	648	-----	-----	427	(³)
KINGS	3,463	1,905	1,525	33	3,400	130.77
County.....	213	213	-----	-----	209	8.04
Cities and towns.....	321	321	-----	-----	321	31.49
School districts.....	614	614	-----	-----	600	(³)
Other civil divisions.....	2,315	757	1,525	33	2,270	(³)
LAKE	408	329	75	4	365	48.67
County.....	28	24	-----	4	26	3.47
Cities and towns.....	66	66	-----	-----	50	37.94
School districts.....	239	239	-----	-----	214	(³)
Other civil divisions.....	75	-----	75	-----	75	(³)
LASSEN	2,307	1,771	-----	536	2,300	172.93
County.....	83	83	-----	-----	79	5.94
Cities and towns.....	44	44	-----	-----	44	32.40
School districts.....	227	227	-----	-----	225	(³)
Other civil divisions.....	1,953	1,417	-----	536	1,952	(³)
LOS ANGELES	386,318	379,844	-----	6,474	365,346	150.61
County.....	9,932	6,363	-----	3,569	9,313	3.84
Cities and towns.....	237,303	234,684	-----	2,619	224,069	109.43
School districts.....	101,247	101,247	-----	-----	97,054	(³)
Other civil divisions.....	37,836	37,550	-----	286	34,905	(³)
MADERA	545	527	-----	18	488	27.11
County.....	195	195	-----	-----	179	32.47
School districts.....	332	332	-----	-----	291	(³)
Other civil divisions.....	18	-----	-----	18	18	(³)
MARIN	3,338	3,335	-----	3	3,154	71.52
County.....	1,130	1,130	-----	-----	1,101	24.97
Cities and towns.....	1,144	1,141	-----	3	1,036	38.47
School districts.....	869	869	-----	-----	822	(³)
Other civil divisions.....	195	195	-----	-----	195	(³)
MARIPOSA	15	15	-----	-----	13	3.94
County.....	3	3	-----	-----	3	.91
School districts.....	12	12	-----	-----	10	(³)
MENDOCINO	795	783	-----	12	774	32.93
County.....	32	20	-----	12	31	1.32
Cities and towns.....	185	185	-----	-----	184	23.13
School districts.....	481	481	-----	-----	462	(³)
Other civil divisions.....	97	97	-----	-----	97	(³)
MERCED	21,146	20,932	-----	214	20,992	541.03
County.....	968	968	-----	-----	951	24.61
Cities and towns.....	573	573	-----	-----	573	49.07
School districts.....	435	435	-----	-----	378	(³)
Other civil divisions.....	19,170	18,956	-----	214	19,090	(³)

See footnotes at end of table

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
MODOC	\$830	\$820	-----	\$10	\$829	\$97.53
County.....	240	240	-----	-----	240	28.24
Cities and towns.....	367	367	-----	-----	367	156.97
School districts.....	111	111	-----	-----	110	(²)
Other civil divisions.....	112	102	-----	10	112	(²)
MONTEREY	4,376	4,222	\$154	-----	4,247	73.10
County.....	1,700	1,700	-----	-----	1,658	28.54
Cities and towns.....	1,016	1,016	-----	-----	997	32.17
School districts.....	1,460	1,460	-----	-----	1,392	(²)
Other civil divisions.....	200	46	154	-----	200	(²)
NAPA	1,589	1,589	-----	-----	1,527	65.54
County.....	360	360	-----	-----	348	14.94
Cities and towns.....	597	597	-----	-----	597	66.19
School districts.....	632	632	-----	-----	582	(²)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
NEVADA	5,299	5,035	-----	264	5,272	497.55
Cities and towns.....	137	137	-----	-----	124	22.47
School districts.....	128	128	-----	-----	117	(²)
Other civil divisions.....	5,034	4,770	-----	264	5,031	(²)
ORANGE	14,304	14,304	-----	-----	13,732	106.86
County.....	788	788	-----	-----	787	6.12
Cities and towns.....	6,746	6,746	-----	-----	6,521	79.30
School districts.....	4,666	4,666	-----	-----	4,372	(²)
Other civil divisions.....	2,104	2,104	-----	-----	2,052	(²)
PLACER	4,497	4,278	36	183	4,433	173.84
Cities and towns.....	261	261	-----	-----	253	19.74
School districts.....	464	464	-----	-----	421	(²)
Other civil divisions.....	3,772	3,553	36	183	3,759	(²)
PLUMAS	45	45	-----	-----	7	.84
County.....	33	33	-----	-----	-----	-----
School districts.....	12	12	-----	-----	7	(²)
RIVERSIDE	14,297	12,712	973	612	13,729	159.08
County.....	925	925	-----	-----	890	10.31
Cities and towns.....	1,949	1,949	-----	-----	1,673	32.68
School districts.....	3,428	3,428	-----	-----	3,239	(²)
Other civil divisions.....	7,995	6,410	973	612	7,927	(²)
SACRAMENTO	20,221	17,060	2,893	268	19,368	128.52
County.....	1,870	1,751	-----	119	1,605	10.65
Cities and towns.....	8,885	8,736	-----	149	8,885	87.72
School districts.....	6,214	6,214	-----	-----	5,640	(²)
Other civil divisions.....	3,252	359	2,893	-----	3,238	(²)
SAN BENITO	321	321	-----	-----	320	27.35
County.....	110	110	-----	-----	109	9.32
Cities and towns.....	63	63	-----	-----	63	13.91
School districts.....	148	148	-----	-----	148	(²)
SAN BERNARDINO	9,998	9,945	-----	53	9,521	66.03
County.....	1,241	1,218	-----	23	1,221	8.47
Cities and towns.....	3,354	3,324	-----	30	3,242	35.54
School districts.....	4,551	4,551	-----	-----	4,256	(²)
Other civil divisions.....	852	852	-----	-----	802	(²)
SAN DIEGO	40,241	39,774	-----	467	39,707	175.46
County.....	2,937	2,937	-----	-----	2,937	12.98
Cities and towns.....	17,329	16,967	-----	362	16,843	90.12
School districts.....	6,558	6,558	-----	-----	6,558	(²)
Other civil divisions.....	13,417	13,312	-----	105	13,369	(²)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
SAN FRANCISCO	\$164,692	\$161,906	-----	\$2,786	\$161,465	\$246.06
County ¹	-----	-----	-----	-----	-----	-----
Cities and towns (city of San Francisco).....	164,692	161,906	-----	2,786	161,465	246.06
SAN JOAQUIN	27,411	20,651	\$6,164	596	26,761	250.34
County.....	900	900	-----	-----	826	7.73
Cities and towns.....	6,509	6,353	-----	156	6,394	104.77
School districts.....	2,130	2,130	-----	-----	1,875	(²)
Other civil divisions.....	17,872	11,268	6,164	440	17,666	(²)
SAN LUIS OBISPO	4,246	4,246	-----	-----	4,050	131.07
County.....	857	857	-----	-----	804	26.02
Cities and towns.....	522	522	-----	-----	462	37.98
School districts.....	715	715	-----	-----	649	(²)
Other civil divisions.....	2,152	2,152	-----	-----	2,135	(²)
SAN MATEO	5,369	5,310	-----	59	5,294	62.80
County.....	782	723	-----	59	777	9.22
Cities and towns.....	1,867	1,867	-----	-----	1,819	28.03
School districts.....	2,601	2,601	-----	-----	2,579	(²)
Other civil divisions.....	119	119	-----	-----	119	(²)
SANTA BARBARA	7,312	7,272	-----	40	6,878	99.25
County.....	665	665	-----	-----	601	8.67
Cities and towns.....	2,626	2,586	-----	40	2,437	53.09
School districts.....	3,244	3,244	-----	-----	3,137	(²)
Other civil divisions.....	777	777	-----	-----	703	(²)
SANTA CLARA	8,477	8,425	-----	52	8,304	54.38
County.....	150	150	-----	-----	149	.98
Cities and towns.....	3,380	3,328	-----	52	3,354	33.70
School districts.....	4,947	4,947	-----	-----	4,801	(²)
SANTA CRUZ	2,440	2,432	2	6	2,341	59.57
County.....	467	461	-----	6	436	11.09
Cities and towns.....	1,553	1,553	-----	-----	1,517	63.47
School districts.....	418	418	-----	-----	386	(²)
Other civil divisions.....	2	-----	2	-----	2	(²)
SHASTA	1,533	1,513	-----	20	1,526	109.00
Cities and towns.....	114	114	-----	-----	110	26.27
School districts.....	404	404	-----	-----	404	(²)
Other civil divisions.....	1,015	995	-----	20	1,012	(²)
SIERRA	9	9	-----	-----	9	3.60
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	9	9	-----	-----	9	(²)
SISKIYOU	2,947	2,722	-----	225	2,890	108.24
Cities and towns.....	221	221	-----	-----	192	24.95
School districts.....	176	176	-----	-----	159	(²)
Other civil divisions.....	2,550	2,325	-----	225	2,539	(²)
SOLANO	3,789	2,783	1,006	-----	3,556	86.94
County.....	30	30	-----	-----	19	.46
Cities and towns.....	1,316	1,316	-----	-----	1,264	54.27
School districts.....	1,065	1,065	-----	-----	954	(²)
Other civil divisions.....	1,378	372	1,006	-----	1,319	(²)
SONOMA	3,940	3,703	237	-----	3,685	57.58
County.....	1,110	1,110	-----	-----	1,006	15.72
Cities and towns.....	752	752	-----	-----	745	29.33
School districts.....	1,337	1,337	-----	-----	1,238	(²)
Other civil divisions.....	741	504	237	-----	696	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
STANISLAUS.....	\$15,234	\$14,821	\$335	\$78	\$15,083	\$256.08
County.....	1,061	1,061	-----	-----	1,061	18.01
Cities and towns.....	595	595	-----	-----	550	22.05
School districts.....	1,400	1,400	-----	-----	1,351	(³)
Other civil divisions.....	12,178	11,765	335	78	12,121	(³)
SUTTER.....	9,390	1,228	8,162	-----	8,130	527.92
County.....	632	632	-----	-----	627	40.71
Cities and towns.....	85	85	-----	-----	85	23.58
School districts.....	335	335	-----	-----	318	(³)
Other civil divisions.....	8,338	176	8,162	-----	7,100	(³)
TEHAMA.....	1,577	1,526	-----	51	1,487	106.21
County.....	539	539	-----	-----	489	34.93
Cities and towns.....	173	173	-----	-----	173	34.03
School districts.....	227	227	-----	-----	197	(³)
Other civil divisions.....	638	587	-----	51	628	(³)
TRINITY.....	19	-----	-----	19	19	6.55
County.....	19	-----	-----	19	19	6.55
TULARE.....	8,219	8,023	-----	196	7,977	98.97
County.....	1,102	1,102	-----	-----	1,097	13.61
Cities and towns.....	854	854	-----	-----	808	28.06
School districts.....	3,102	3,102	-----	-----	2,988	(³)
Other civil divisions.....	3,161	2,965	-----	196	3,084	(³)
TUOLUMNE.....	32	32	-----	-----	25	2.63
Cities and towns.....	2	2	-----	-----	2	.88
School districts.....	30	30	-----	-----	23	(³)
VENTURA.....	5,909	5,909	-----	-----	5,370	90.25
County.....	931	931	-----	-----	819	13.76
Cities and towns.....	2,246	2,246	-----	-----	2,056	66.35
School districts.....	2,534	2,534	-----	-----	2,305	(³)
Other civil divisions.....	198	198	-----	-----	190	(³)
YOLO.....	7,690	2,008	5,092	590	7,640	308.06
County.....	1,416	826	-----	590	1,411	56.90
Cities and towns.....	277	277	-----	-----	266	34.63
School districts.....	896	896	-----	-----	862	(³)
Other civil divisions.....	5,101	9	5,092	-----	5,101	(³)
YUBA.....	1,749	810	914	25	1,730	150.43
Cities and towns.....	191	191	-----	-----	191	30.60
School districts.....	314	314	-----	-----	301	(³)
Other civil divisions.....	1,244	305	914	25	1,238	(³)

* Mono County not listed. Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

¹ Includes municipal improvement districts and acquisition and improvement districts within cities and towns. Such districts located outside of cities and towns are included with "Other civil divisions."

² Exclusive of schools of the city of San Francisco, which are included with cities and towns.

³ Not computed.

⁴ Tabulated as municipal; coextensive with city of San Francisco.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total ¹	\$492, 998	\$486, 215	\$6, 783	\$473, 044	\$104. 62
30,000 population and over	427, 568	420, 792	6, 776	410, 240	122. 23
Los Angeles.....	171, 536	169, 420	2, 116	160, 405	118. 83
San Francisco.....	164, 693	161, 906	2, 786	161, 466	246. 06
Oakland.....	12, 415	12, 043	373	11, 986	40. 55
San Diego.....	15, 658	15, 296	362	15, 296	95. 72
Long Beach.....	18, 106	18, 099	7	17, 806	113. 63
Sacramento.....	8, 612	8, 463	149	8, 612	88. 69
Berkeley.....	1, 258	1, 174	84	1, 174	13. 60
Pasadena.....	9, 624	9, 516	108	8, 996	115. 04
Glendale.....	2, 511	2, 292	219	2, 321	34. 85
San Jose.....	1, 076	1, 024	52	1, 076	18. 02
Fresno.....	3, 143	3, 040	103	2, 831	53. 82
Stockton.....	5, 008	5, 852	156	6, 003	123. 01
Santa Monica.....	3, 829	3, 660	169	3, 673	94. 91
San Bernardino.....	1, 133	1, 103	30	1, 108	27. 29
Alameda.....	464	442	22	429	11. 88
Santa Barbara.....	2, 450	2, 410	40	2, 275	63. 19
Alhambra.....	1, 258	1, 258	—	1, 258	33. 12
Santa Ana.....	2, 476	2, 476	—	2, 467	75. 21
Riverside.....	1, 318	1, 318	—	1, 058	33. 59
8,000 to 30,000 population	31, 659	31, 659	—	30, 531	53. 03
Huntington Park.....	468	468	—	406	14. 50
Bakersfield.....	500	500	—	482	17. 99
Inglewood.....	1, 805	1, 805	—	1, 700	68. 83
Pomona.....	1, 465	1, 465	—	1, 344	60. 81
Richmond.....	1, 800	1, 800	—	1, 762	85. 95
Beverly Hills.....	2, 927	2, 927	—	2, 927	144. 19
South Gate.....	3, 564	3, 564	—	3, 564	181. 54
Burbank.....	1, 381	1, 381	—	1, 344	70. 74
Eureka.....	505	505	—	399	24. 63
Whittier.....	1, 030	1, 030	—	996	62. 25
Palo Alto.....	1, 482	1, 482	—	1, 482	98. 80
Santa Cruz.....	1, 090	1, 090	—	1, 071	71. 40
Redlands.....	1, 178	1, 178	—	1, 127	75. 64
Burlingame.....	555	555	—	555	37. 50
South Pasadena.....	817	817	—	817	55. 20
San Mateo.....	344	344	—	344	23. 40
Modesto.....	391	391	—	391	26. 78
Vallejo.....	839	839	—	799	55. 19
Compton.....	238	238	—	228	15. 83
Ontario.....	387	387	—	387	26. 88
San Buenaventura.....	1, 814	1, 814	—	1, 631	126. 43
San Leandro.....	1	1	—	—	—
Fullerton.....	624	624	—	624	52. 00
Anaheim.....	718	718	—	718	60. 34
Monrovia.....	1, 088	1, 088	—	1, 088	92. 20
Salinas.....	381	381	—	381	33. 72
Brawley.....	222	222	—	216	19. 12
Santa Rosa.....	241	241	—	241	21. 91
Pittsburg.....	314	314	—	314	30. 19
Piedmont.....	234	234	—	234	22. 94
Redondo Beach.....	340	340	—	308	30. 50
Redwood City.....	305	305	—	263	26. 84
Monterey.....	491	491	—	490	50. 00
Albany.....	44	44	—	44	4. 58
El Centro.....	492	492	—	352	39. 55

¹ Includes municipal improvement districts and acquisition and improvement districts within cities and towns.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Watsonville.....	\$463	\$463	-----	\$446	\$50.11
San Luis Obispo.....	267	267	-----	242	27.82
Colton.....	41	41	-----	37	4.25
Petaluma.....	308	308	-----	308	35.81
Orange.....	296	296	-----	277	32.21
San Rafael.....	209	209	-----	192	22.59
2,500 to 8,000 population.....	21,111	21,111	-----	19,903	46.09
Chico.....	369	369	-----	274	34.42
Bell.....	518	518	-----	518	65.70
Daly City.....	60	60	-----	60	7.66
San Fernando.....	171	171	-----	167	22.07
Santa Paula.....	150	150	-----	150	20.13
Lynwood.....	2,312	2,312	-----	2,268	309.71
National City.....	224	224	-----	212	29.04
Torrance.....	29	29	-----	29	3.99
Visalia.....	230	230	-----	230	31.67
San Gabriel.....	402	402	-----	386	53.43
Merced.....	275	275	-----	275	38.92
Santa Maria.....	131	131	-----	131	18.56
Hanford.....	236	236	-----	236	33.58
Corona.....	299	299	-----	299	42.60
Maywood.....	12	12	-----	12	1.77
Lodi.....	229	229	-----	150	22.10
Hawthorne.....	243	243	-----	243	36.84
Martinez.....	194	194	-----	194	29.53
Napa.....	512	512	-----	512	79.54
Roseville.....	110	110	-----	110	17.12
Monterey Park.....	1,054	1,054	-----	1,039	162.19
Santa Clara.....	168	168	-----	149	23.64
Calexico.....	184	184	-----	177	28.10
Oxnard.....	190	190	-----	182	28.96
Tulare.....	232	232	-----	232	37.38
South San Francisco.....	129	129	-----	129	20.83
Marysville.....	159	159	-----	159	27.59
Culver City.....	1,780	1,780	-----	1,662	293.17
Pacific Grove.....	96	96	-----	96	17.27
Woodland.....	178	178	-----	167	30.13
Hayward.....	321	321	-----	321	58.05
Montebello.....	115	115	-----	102	18.55
Coronado.....	206	206	-----	200	36.87
Porterville.....	125	125	-----	94	17.73
Arcadia.....	696	696	-----	696	133.44
Azusa.....	226	226	-----	217	45.13
Hermosa Beach.....	556	556	-----	556	115.93
Upland.....	282	282	-----	273	57.92
Madera.....	176	176	-----	160	34.30
San Anselmo.....	331	331	-----	252	54.19
Turlock.....	106	106	-----	65	15.20
Gardena.....	-----	-----	-----	-----	-----
Redding.....	114	114	-----	111	26.50
Willow Glen.....	142	142	-----	142	34.08
Mill Valley.....	36	36	-----	25	6.00
Lindsay.....	108	108	-----	108	27.85
El Cerrito.....	44	44	-----	44	11.37
Chula Vista.....	140	140	-----	126	32.57
Tracy.....	186	186	-----	154	40.22
Grass Valley.....	75	75	-----	62	16.24

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Hollister.....	\$54	\$54	-----	\$54	\$14.37
San Marino.....	114	114	-----	100	26.81
Oroville.....	118	118	-----	116	31.37
Huntington Beach.....	407	407	-----	354	95.93
Sausalito.....	175	175	-----	175	47.72
San Bruno.....	163	163	-----	163	45.15
Yuba City.....	85	85	-----	85	23.58
Antioch.....	135	135	-----	116	32.56
Sierra Madre.....	424	424	-----	419	118.03
Red Bluff.....	83	83	-----	83	23.60
Oceanside.....	357	357	-----	280	79.82
El Segundo.....	340	340	-----	240	68.51
Gilroy.....	182	182	-----	181	51.68
El Monte.....	54	54	-----	54	15.52
Taft.....	15	15	-----	11	3.20
Escondido.....	414	414	-----	405	118.39
Mountain View.....	73	73	-----	68	20.56
Los Gatos.....	27	27	-----	26	8.21
Needles.....	92	92	-----	82	26.06
Ukiah.....	115	115	-----	114	36.49
Livermore.....	89	89	-----	83	26.61
Chino.....	46	46	-----	34	10.90
Sunnyvale.....	221	221	-----	221	71.43
Selma.....	75	75	-----	69	22.65
Fort Bragg.....	38	38	-----	38	12.57
Dinuba.....	90	90	-----	75	25.27
Sanger.....	61	61	-----	59	19.89
Signal Hill.....	341	341	-----	303	103.34
Benicia.....	131	131	-----	131	44.97
Fillmore.....	66	66	-----	66	22.81
La Verne.....	122	122	-----	116	40.56
Coalinga.....	51	51	-----	41	14.38
Lompoc.....	45	45	-----	32	11.25
Covina.....	169	169	-----	153	55.16
Glendora.....	155	155	-----	155	56.14
Banning.....	62	62	-----	62	22.53
Claremont.....	202	202	-----	193	70.98
Exeter.....	69	69	-----	69	25.70
Auburn.....	76	76	-----	69	25.93
Delano.....	93	93	-----	87	33.05
Dunsmuir.....	29	29	-----	12	4.60
Reedley.....	165	165	-----	161	62.19
Paso Robles.....	141	141	-----	106	41.20
La Mesa.....	286	286	-----	286	113.81
Less than 2,500 population.....	12,660	12,653	\$7	12,370	78.47

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY ¹	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$1,099,416	\$520,254	\$146,752	\$186.15	\$142.81	\$55.01
State government.....	145,723	85,267	10,223	24.67	23.41	3.83
Counties.....	45,084	53,726	12,444	8.59	16.93	5.59
Cities and towns.....	¹ 473,044	191,469	113,967	¹ 104.62	72.10	62.40
School districts.....	² 182,185	³ 88,892	⁴ 7,585	(⁵)	(⁵)	(⁵)
Other civil divisions.....	253,380	100,900	2,533	(⁵)	(⁵)	(⁵)
Alameda.....	92,953	18,642	9,474	186.95	50.46	33.38
Alpine.....	12	5	5	49.79	-----	14.57
Amador.....	5	20	39	.58	2.63	4.28
Butte.....	5,838	5,559	512	167.76	180.88	16.72
Calaveras.....	166	-----	1	25.97	-----	.11
Colusa.....	7,593	5,741	184	730.10	592.42	23.43
Contra Costa.....	16,831	9,367	976	203.27	157.15	27.04
Del Norte.....	457	170	3	89.61	59.71	1.22
Eldorado.....	1,088	184	138	126.51	28.63	18.40
Fresno.....	16,247	16,873	1,118	110.52	118.44	12.72
Glenn.....	3,941	2,537	609	360.40	194.27	77.86
Humboldt.....	1,063	951	334	24.05	24.82	9.27
Imperial.....	20,035	19,310	758	313.54	377.56	47.53
Inyo.....	954	533	69	145.54	75.64	8.82
Kern.....	2,776	6,739	1,649	31.80	113.73	36.97
Kings.....	3,400	3,047	233	130.77	129.54	12.73
Lake.....	365	170	43	48.67	31.48	7.75
Lassen.....	2,300	1,781	10	172.93	188.25	2.21
Los Angeles.....	365,346	104,562	51,141	150.61	99.79	83.48
Madera.....	488	817	120	27.11	61.95	13.27
Marin.....	3,154	4,989	659	71.52	178.73	23.39
Mariposa.....	13	18	3	3.94	6.56	.87
Mendocino.....	774	319	160	32.93	13.18	6.39
Merced.....	20,992	6,874	341	541.03	254.52	19.95
Modoc.....	829	627	69	97.53	115.62	10.58
Monterey.....	4,247	1,418	468	73.10	48.95	18.20
Napa.....	1,527	1,316	121	65.54	62.95	5.79
Nevada.....	5,272	219	109	497.55	20.20	7.28
Orange.....	13,732	6,973	3,028	106.86	102.08	77.21
Placer.....	4,433	432	138	173.84	23.11	7.23
Plumas.....	7	112	151	.84	19.28	2.77
Riverside.....	13,729	6,861	2,358	159.08	126.33	58.72
Sacramento.....	19,368	16,570	2,991	128.52	170.81	39.92
San Benito.....	320	466	316	27.35	50.41	37.19
San Bernardino.....	9,521	6,080	1,810	66.03	78.24	27.40
San Diego.....	39,707	17,045	5,885	175.46	136.06	81.33
San Francisco.....	161,465	72,956	34,896	248.06	137.71	79.13
San Joaquin.....	26,761	19,381	3,895	250.34	221.70	69.94
San Luis Obispo.....	4,050	2,435	405	131.07	108.04	19.95
San Mateo.....	5,294	4,071	950	62.80	103.30	30.37
Santa Barbara.....	6,878	4,113	1,228	99.25	92.34	40.12
Santa Clara.....	8,304	4,444	2,352	54.38	42.29	25.81
Santa Cruz.....	2,341	2,013	317	59.57	76.54	11.46
Shasta.....	1,526	2,254	134	109.00	168.72	6.88

¹ Includes data for municipal improvement districts and acquisition and improvement districts within cities and towns. The data for such districts as are located outside of cities and towns are included with "Other civil divisions."

² Exclusive of debt on account of schools in the city of San Francisco. Such debt is included with that of cities and towns.

³ Includes only the debt of school districts outside of cities and towns with a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

⁴ Not computed.

⁵ Mono County not listed; no debt reported.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Sierra.....	\$9	\$7	\$6	\$3.60	\$3.81	\$1.56
Siskiyou.....	2,890	746	123	108.24	40.23	6.35
Solano.....	3,556	2,116	1,046	86.94	48.14	36.48
Sonoma.....	3,685	3,406	959	57.58	64.22	18.59
Stanislaus.....	15,083	17,943	1,157	256.08	366.38	43.29
Sutter.....	8,130	10,371	51	527.92	935.06	7.86
Tehama.....	1,487	1,254	203	106.21	94.54	17.63
Trinity.....	19	1	-----	6.55	.20	-----
Tulare.....	7,977	9,023	1,391	98.97	138.58	33.95
Tuolumne.....	25	54	97	2.63	6.98	9.67
Ventura.....	5,370	3,356	892	90.25	106.90	45.43
Yolo.....	7,640	5,633	281	308.06	314.32	20.00
Yuba.....	1,730	2,088	123	150.43	199.61	11.70

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$7,951,085	\$5,978,377	\$1,972,708	\$4,201,148	\$2,921,277	\$1,346.27	\$1,153.20	\$1,095.13
Alameda.....	498,896	396,571	102,325	281,538	242,882	1,003.41	762.10	855.83
Alpine.....	710	666	44	708	540	2,946.06	2,914.19	1,747.27
Amador.....	7,354	5,690	1,664	5,844	6,076	855.12	749.97	668.71
Butte.....	36,981	31,158	5,823	35,103	25,470	1,062.67	1,142.18	832.08
Calaveras.....	7,639	6,535	1,104	7,432	6,608	1,271.47	1,205.97	720.49
Colusa.....	22,049	18,981	3,068	21,593	14,682	2,120.10	2,228.41	1,869.88
Contra Costa.....	99,305	70,894	28,411	78,355	42,625	1,199.34	1,314.47	1,180.66
Del Norte.....	11,319	10,553	766	9,331	4,882	2,219.41	3,277.57	2,017.55
Eldorado.....	10,928	9,393	1,535	9,959	6,735	1,270.70	1,549.80	899.01
Fresno.....	153,600	128,587	25,013	162,185	79,001	1,044.90	1,138.48	898.40
Glenn.....	22,483	20,023	2,460	23,411	16,969	2,056.06	1,792.66	2,167.68
Humboldt.....	54,800	43,559	11,241	38,452	34,958	1,239.82	1,003.23	969.69
Imperial.....	46,339	39,010	7,329	41,622	20,550	725.18	813.82	1,288.58
Inyo.....	12,247	10,916	1,331	10,739	6,269	1,868.34	1,524.34	801.75
Kern.....	178,467	146,301	32,166	152,777	73,310	2,044.30	2,578.39	1,643.20
Kings.....	39,890	31,077	8,813	23,641	15,357	1,534.23	1,004.96	839.34
Lake.....	10,528	9,434	1,094	6,579	4,824	1,403.73	1,217.91	872.98
Lassen.....	16,061	11,050	5,011	13,003	7,431	1,207.59	1,374.51	1,517.85
Los Angeles.....	3,571,676	2,754,722	816,954	1,319,557	723,911	1,472.43	1,259.38	1,181.72
Madera.....	24,632	21,880	2,752	18,854	14,388	1,368.44	1,429.29	1,595.30
Marin.....	35,444	27,715	7,729	24,026	21,005	803.72	860.67	745.55
Mariposa.....	5,029	3,373	1,656	3,581	1,523.94	1,630.58	1,630.58	905.10
Mendocino.....	23,423	20,064	3,359	25,481	17,247	996.51	1,054.53	688.39
Merced.....	36,794	28,715	8,079	29,517	25,012	948.30	1,092.96	1,464.84
Modoc.....	9,364	8,019	1,345	7,988	6,751	1,101.65	1,472.45	1,030.12

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Mono.....	\$3,517	\$3,197	\$320	\$2,242	\$1,438	\$2,512.14	\$2,335.64	\$703.98
Monterey.....	59,207	47,681	11,526	38,111	31,864	1,019.05	1,315.70	1,240.14
Napa.....	24,183	18,949	5,234	21,377	17,419	1,037.90	1,022.61	833.95
Nevada.....	6,648	4,962	1,686	6,989	8,100	627.41	644.13	541.63
Orange.....	165,083	135,358	29,725	136,448	44,517	1,284.69	1,997.43	1,134.97
Placer.....	20,244	18,815	1,429	13,573	13,379	793.88	726.93	702.95
Plumas.....	10,297	7,982	2,315	12,243	8,961	1,240.60	2,114.80	1,642.71
Riverside.....	72,872	54,307	18,565	38,769	31,533	844.40	713.80	785.31
Sacramento.....	141,247	124,570	16,677	110,933	86,470	937.27	1,143.52	1,154.23
San Benito.....	15,230	11,798	3,432	12,801	8,184	1,301.71	1,385.25	963.17
San Bernardino.....	89,261	74,880	14,381	54,717	58,101	619.01	704.22	379.58
San Diego.....	234,162	184,613	49,549	82,774	59,039	1,034.74	660.74	815.94
San Francisco.....	1,203,206	695,478	507,728	615,315	605,054	1,833.60	1,161.43	1,372.02
San Joaquin.....	114,138	91,491	22,647	96,396	64,716	1,067.71	1,102.70	1,161.99
San Luis Obispo.....	37,751	28,744	9,007	33,991	20,220	1,221.72	1,508.09	997.31
San Mateo.....	65,561	47,290	18,271	37,171	30,716	777.71	943.25	981.59
Santa Barbara.....	145,745	65,780	79,965	51,412	33,021	2,103.10	1,154.35	1,079.24
Santa Clara.....	134,026	110,912	23,114	98,074	77,986	877.71	933.25	855.91
Santa Cruz.....	26,767	22,310	4,457	21,764	19,911	681.09	827.45	720.32
Shasta.....	14,651	12,298	2,353	15,862	15,523	1,046.50	1,187.16	798.50
Sierra.....	2,811	2,268	543	2,558	2,394	1,124.40	1,434.85	580.55
Siskiyou.....	21,731	16,976	4,755	20,571	21,552	813.90	1,109.27	1,111.02
Solano.....	34,409	29,086	5,323	29,120	24,934	841.30	662.43	869.71
Sonoma.....	46,269	40,008	6,261	42,399	40,184	722.95	799.35	778.55
Stanislaus.....	57,212	47,906	9,306	51,199	29,878	971.34	1,045.44	1,117.57
Sutter.....	18,420	16,208	2,212	17,621	9,147	1,196.10	1,588.79	1,413.77
Tehama.....	18,484	16,027	2,457	16,773	14,475	1,320.29	1,264.66	1,255.08
Trinity.....	3,137	2,833	304	3,388	3,053	1,081.72	1,328.07	924.84
Tulare.....	71,450	59,962	11,488	66,674	45,396	886.48	1,024.09	1,107.64
Tuolumne.....	8,504	6,995	1,509	8,341	9,886	895.16	1,073.71	990.67
Ventura.....	104,009	85,494	18,515	47,200	30,768	1,748.05	1,503.42	1,566.60
Yolo.....	27,863	23,938	3,925	26,218	22,086	1,123.51	1,462.80	1,574.63
Yuba.....	17,032	14,375	2,657	15,904	10,308	1,481.04	1,520.46	981.32

200 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions			
State total.....	\$315,682	(¹)	\$108,001	\$105,476	\$79,209	\$22,066	\$178,383	\$62,689	\$3.97 \$4.25 \$3.15
Alameda.....	24,806	—	8,081	8,312	6,906	1,510	13,371	5,801	4.97 4.75 2.39
Alpine.....	14	—	14	—	—	—	13	9	1.97 1.84 1.67
Amador.....	231	—	174	14	41	2	281	143	3.14 4.81 2.35
Butte.....	1,859	—	1,018	187	438	216	1,865	546	5.03 5.31 2.14
Calaveras.....	276	—	212	4	56	4	211	143	3.61 2.84 2.16
Colusa.....	977	—	444	50	170	313	987	278	4.43 4.57 1.89
Contra Costa.....	4,820	—	2,130	975	1,321	394	3,122	733	4.85 3.98 1.72
Del Norte.....	327	—	279	16	32	—	244	85	2.89 2.61 1.74
Eldorado.....	384	—	303	26	30	25	307	121	3.51 3.08 1.80
Fresno.....	7,309	—	3,218	1,197	1,877	1,017	8,948	1,611	4.76 5.52 2.04
Glenn.....	865	—	376	59	175	255	1,029	290	3.85 4.40 1.71
Humboldt.....	1,877	—	1,252	255	367	3	1,702	646	3.43 4.43 1.85
Imperial.....	5,085	—	1,213	465	775	2,632	2,838	455	10.97 6.82 2.21
Inyo.....	341	—	225	20	95	1	329	110	2.78 3.06 1.75
Kern.....	5,482	—	2,745	548	1,932	257	5,473	931	3.07 3.58 1.27
Kings.....	1,377	—	724	144	368	141	1,228	269	3.45 5.19 1.75
Lake.....	382	—	262	16	103	1	228	106	3.63 3.47 2.20
Lassen.....	526	—	354	19	138	15	392	124	3.28 3.01 1.37
Los Angeles.....	133,657	—	42,609	43,435	40,265	7,348	50,438	17,847	3.74 3.82 2.47
Madera.....	838	—	472	51	250	65	874	225	3.40 4.64 1.56
Marin.....	1,810	—	846	381	473	110	1,225	477	5.11 5.10 2.27
Mariposa.....	140	—	131	—	8	—	111	57	2.78 2.45 1.59
Mendocino.....	944	—	679	52	201	12	778	343	4.03 3.05 1.99
Merced.....	2,969	—	1,096	150	415	1,308	1,532	513	8.07 5.19 2.05
Modoc.....	370	—	255	24	87	4	292	109	3.96 3.66 1.61
Mono.....	74	—	74	—	—	—	34	27	2.10 1.52 1.88
Monterey.....	2,599	—	1,253	412	873	61	1,401	679	4.39 3.68 2.13
Napa.....	888	—	553	39	294	2	996	319	3.67 4.66 1.83
Nevada.....	365	—	234	38	43	50	332	177	5.49 4.75 2.19
Orange.....	6,986	—	2,655	1,545	2,403	383	5,588	1,036	4.23 4.10 2.33
Placer.....	897	—	506	98	218	75	550	251	4.43 4.05 1.88
Plumas.....	336	—	242	—	85	9	268	107	3.26 2.19 1.19
Riverside.....	4,456	—	1,944	726	1,221	565	2,637	900	6.11 6.80 2.85
Sacramento.....	7,296	—	3,295	2,200	1,662	139	5,105	2,089	5.17 4.60 2.39
San Benito.....	456	—	358	48	50	—	418	164	2.99 3.27 2.00
San Bernardino.....	5,771	—	2,741	1,067	1,787	176	3,271	1,246	6.47 5.98 2.14
San Diego.....	11,316	—	4,535	3,503	2,523	755	5,493	2,104	4.83 6.64 3.56
San Francisco.....	32,705	—	—	32,705	—	—	21,352	10,730	2.72 3.47 1.77
San Joaquin.....	6,226	—	2,660	1,312	1,298	956	4,318	1,381	5.45 4.48 2.13
San Luis Obispo.....	1,771	—	961	160	412	238	1,258	392	4.69 3.70 1.94
San Mateo.....	3,680	—	1,540	940	1,082	118	1,961	664	5.61 5.28 2.16
Santa Barbara.....	4,537	—	2,001	839	1,341	356	2,405	823	3.11 4.68 2.49
Santa Clara.....	6,086	—	2,680	1,216	2,092	98	3,809	1,524	4.54 3.88 1.95
Santa Cruz.....	1,520	—	845	292	367	16	1,183	485	5.68 5.44 2.44
Shasta.....	682	—	434	36	158	54	807	313	4.65 5.09 2.02
Sierra.....	125	—	101	4	1 ¹	4	84	49	4.45 3.28 2.05
Siskiyou.....	1,034	—	591	79	160	204	764	308	4.76 3.71 1.43
Solano.....	1,517	—	705	328	373	111	1,208	523	4.41 4.15 2.10
Sonoma.....	2,536	—	1,435	339	666	96	2,391	848	4.58 5.64 2.11
Stanislaus.....	2,782	—	1,064	50	711	957	3,689	707	4.86 7.21 2.37
Sutter.....	819	—	567	33	185	34	799	159	4.45 4.33 1.74
Tehama.....	701	—	429	46	140	86	633	261	3.79 3.77 1.80
Trinity.....	127	—	125	—	1	1	108	76	4.05 3.19 2.49
Tulare.....	3,835	—	1,900	396	931	608	3,267	963	5.37 4.90 2.12
Tuolumne.....	386	—	297	17	69	3	326	181	4.54 3.91 1.88
Ventura.....	3,704	—	2,034	364	1,131	175	1,674	614	3.96 3.55 2.00
Yolo.....	1,105	—	709	104	277	15	882	365	3.97 3.36 1.65
Yuba.....	705	—	421	140	117	27	1,554	272	4.14 9.77 2.64

¹ No general property tax levied for State purposes.

COLORADO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Colorado relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 63 counties, the 232 cities and towns, the 2,052 school districts, and approximately 66 other civil divisions (conservancy, drainage, irrigation, and tunnel districts), or a total of 2,414 political units that have the power to levy taxes or incur debt.

The data for Colorado were compiled from reports on file in the offices of the department of public instruction and the State tax commission, Denver, Colo., and from reports received through correspondence.

Fiscal year.—For Colorado the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Colorado on January 1, 1932, was 1,046,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Colorado the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$208,619; excluding capital outlays, this excess amounts to \$15,867,189.

The excess of revenue receipts over governmental costs was 2 percent for the State government and 0.8 percent for the counties. For the cities and towns and the school districts, governmental costs exceeded revenue receipts, the percent of excess being 0.9 for the cities and towns and 3.4 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$84, 778, 775	100. 0	\$84, 570, 156	100. 0	\$129, 504, 338	100. 0	\$44, 887, 205	100. 0
State government.....	21, 880, 061	25. 8	21, 445, 900	25. 4	6, 746, 892	5. 2	5, 074, 031	11. 3
Counties.....	15, 269, 190	18. 0	15, 150, 793	17. 9	3, 189, 986	2. 5	11, 094, 053	24. 7
Cities and towns.....	22, 904, 309	27. 0	23, 113, 870	27. 3	61, 509, 187	47. 5	10, 865, 126	24. 2
School districts.....	22, 947, 111	27. 1	23, 733, 332	28. 1	31, 820, 347	24. 6	17, 853, 995	39. 8
Other civil divisions.....	1, 778, 104	2. 1	1, 126, 261	1. 3	26, 237, 926	20. 3	-----	-----

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Colorado and all subdivisions of the State amounted to \$84,778,775, or an average of \$81.05 for each person in the State. Of this amount \$21,880,061 was for the State; \$15,269,190 for the counties; \$22,904,309 for the cities and towns; \$22,947,111 for the school districts; and \$1,778,104 for the other civil divisions. The revenues collected include \$43,756,936, general property taxes; \$1,016,317, special taxes; \$9,634,779, licenses and permits; \$4,168,854, special assessments; \$11,477,393, subventions, donations, and pension assessments; \$1,700,509, interest, rents, and highway privileges; \$7,539,997, earnings of public service enterprises; \$5,281,533, earnings of general departments; and \$202,457, fines, forfeits, and escheats. Of the \$11,477,393 classified as subventions, donations, and pension assessments, \$4,285,255 represents subventions by the Federal Government to the State, principally for highways.

In addition to the revenue derived from district school levies, the counties levy a general tax for school purposes, the data for which are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$12,951,000 in 1912, \$25,378,000 in 1922, and \$25,880,976 in 1932, this being an increase of 2 percent from 1922 to 1932, and of 99.8 percent from 1912 to 1932. Special taxes amounted to \$281,000 in 1912, \$817,000 in 1922, and \$1,016,317 in 1932. Poll taxes amounted to \$104,000 in 1912 and \$5,000 in 1922. No poll taxes were reported for Colorado in 1932. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to \$1,107,000 in 1912, \$2,581,000 in 1922, and \$9,594,438 in 1932. Special assessments amounted to \$1,229,000 in 1912, \$2,677,000 in 1922, and \$2,610,479 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Colorado and all subdivisions of the State for 1932 amounted to \$84,570,156, or an average expenditure of \$80.85 per person. Of the total amount expended, \$21,445,900 was disbursed by the State government; \$15,150,793 by the counties; \$23,113,870 by the cities and towns; \$23,733,332 by the school districts; and \$1,126,261 by the other civil divisions. The total comprises \$59,888,786 for operation and maintenance of general departments; \$3,330,930 for operation and maintenance of public service enterprises; \$5,691,870 for interest on debt; and \$15,658,570 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over.

Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$15,233,000 to \$40,788,809, or 167.8 percent; interest payments, from \$1,324,000 to \$2,956,332, or 123.3 percent; and outlay payments, from \$6,126,000 to \$13,907,932, or 127 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Colorado and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$129,504,338, or an average per capita of \$123.81. In 1922 the average per capita was \$101.78, and in 1912, \$44.89.

Of the total debt reported for 1932, \$6,746,892 was for the State government; \$3,189,986 for the counties; \$61,509,187 for the cities and towns; \$31,820,347 for the school districts; and \$26,237,926 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 43.9 percent from 1922 to 1932 and increased 112.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 40.8 percent from 1922 to 1932 and 236.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

With some exceptions, property is listed and assessed annually for State, county, and local taxation at its full cash value, by county assessors who are elected for 2 years.

Each resident is required to deliver to the assessor, between April 1 and May 20, a correct schedule of the real and personal property owned or held by him with the full cash value of each item; but the assessor determines for himself such value after an examination of the schedule.

The assessed valuation of all property in Colorado subject to levies of the general property tax was \$1,447,169,719 in 1932, as compared with \$1,550,762,000 in 1922 and \$422,330,000 in 1912. The per capita assessed valuation increased from \$478.14 in 1912 to \$1,591.13 in 1922, and decreased to \$1,383.53 in 1932.

TAX LEVIES

In Colorado the county treasurer of each county is, by virtue of his office, collector of all taxes therein, including city and town taxes. Taxes are payable in two installments—one half payable on or before the last day of February and the remaining half on or before the last day of July of the year following the one in which they were assessed.

The total levies of the general property tax for the State and all subdivisions were \$16,931,000 for 1912, \$44,588,000 for 1922, and \$44,887,205 for 1932, this being a per capita of \$19.17, \$45.75, and \$42.91, respectively.

Of the total levies reported for 1932, \$5,074,031 was for the State government; \$11,094,053 for the counties; \$10,865,126 for the cities and towns; and \$17,853,995 for the school districts. The average rate of levy per \$100 of the assessed valuations was \$4.01 for 1912, \$2.88 for 1922, and \$3.10 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
	1, 046, 000	884, 778	\$81. 05	\$84, 408	\$43, 757	\$9, 635	\$4, 169	\$202	\$11, 305	\$172	\$1, 701	\$5, 281	\$7, 540
Grand total.....													
State government.....		21, 880	20. 92	\$14, 312	4, 951	8, 345	114	12	4, 285	117	894	2, 146	---
Counties.....	1, 046, 000	15, 269	20. 28	11, 946	11, 284	8, 682	1	60	1, 740	1	297	1, 224	---
Cities and towns.....	645, 660	22, 904	35. 47	11, 376	10, 768	608	2, 672	130	63	54	492	955	7, 162
School districts ⁴		22, 947	(⁵)	16, 774	16, 774	---	1, 382	---	5, 217	---	18	938	---
Other civil divisions ⁵		1, 178	(⁶)	---	---	---	---	---	---	---	---	---	378
ADAMS.....													
County.....	21, 200	827	39. 01	561	542	19	66	2	148	---	2	43	5
Cities and towns.....	21, 200	306	14. 43	272	257	15	---	1	20	---	2	11	---
School districts.....	6, 336	134	21. 15	89	85	4	36	1	---	---	---	3	5
Other civil divisions.....		357	(⁶)	200	200	---	---	---	128	---	---	29	---
		30	(⁶)	---	---	---	30	---	---	---	---	---	---
ALAMOSA.....													
County.....	9, 200	366	39. 78	248	240	8	33	---	41	---	2	25	17
Cities and towns.....	9, 200	112	12. 17	79	73	6	---	---	20	---	2	11	---
School districts.....	5, 262	83	15. 77	65	63	2	1	---	---	---	---	---	17
Other civil divisions.....		137	(⁶)	104	104	---	---	---	21	---	---	12	---
		34	(⁶)	---	---	---	32	---	---	---	---	2	---
ARAPAHOE.....													
County.....	24, 200	847	35. 00	583	560	23	55	1	136	---	1	60	11
Cities and towns.....	24, 200	321	13. 26	255	255	19	---	---	21	---	1	44	---
School districts.....	10, 976	138	12. 57	70	66	4	55	1	---	---	---	1	11
		388	(⁶)	258	258	---	---	---	115	---	---	15	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

² Includes, \$77,085, inheritance taxes, and \$23,282, other special taxes, for State purposes only.

³ Exclusive of Denver County.

⁴ Exclusive of county schools.

⁵ Not computed.

⁶ Includes the Moffat Tunnel Improvement District, not distributable by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Licenses and permits								
ARCHULETA	County	\$124	\$38.70	\$76	\$73	\$3				\$37			\$10	
	Cities and towns	69	21.54	44	41	3				20			4	
	School districts	9	11.19	9	9					9				
		46	(5)	23	23					17			6	
BACA	County	513	47.06	351	339	12	\$6			113			41	\$2
	Cities and towns	290	26.61	226	216	11				40			24	
	School districts	22	8.96	14	13	1	6							
		201	(5)	111	111					73			17	
BENT	County	432	47.30	299	291	8	22	2		72	\$5	\$1	21	10
	Cities and towns	202	22.12	175	168	7		1		13		1	12	
	School districts	47	18.67	24	23	1	7	1			5			10
	Other civil divisions	168	(5)	100	100					59			9	
BOULDER	County	1,954	59.94	1,165	1,125	40	120	4		236	3	16	106	304
	Cities and towns	671	17.94	504	472	32		4		33		7	37	
	School districts	698	30.52	212	204	8	120			203	3	9	23	304
			(5)	449	449								46	
CHAFFEE	County	413	50.37	305	297	8		1		64			18	25
	Cities and towns	222	27.07	192	186	6				17			13	
	School districts	69	11.70	42	40	2		1		1			1	25
		122	(5)	71	71					47			4	
CHRYSTIE	County	232	62.32	162	161	1				52			12	6
	Cities and towns	78	20.95	53	52	1				22			3	
	School districts	11	18.49	5	5									6
		143	(5)	104	104					30			9	

CLEAR CREEK.....	2,155	150	69.61	99	96	3	37	1	3	10
County.....	2,155	79	36.66	55	53	2	21	1	2	2
Cities and towns.....	1,729	27	15.62	17	16	1	16	1	1	10
School districts.....		44	(^a)	27	27					
CONEJOS.....	10,000	301	30.10	186	181	5	93	3	9	3
County.....	10,000	141	14.10	109	104	5	23	3	6	3
Cities and towns.....	3,198	16	5.00	13	13		70		2	2
School districts.....		136	(^a)	64	64				1	1
Other civil divisions.....		8	(^a)			7				
COSTILLA.....	5,900	196	33.22	95	92	3	73		18	
County.....	5,900	120	20.54	53	50	3	54		13	
Cities and towns.....	252	1	3.97	1	1		19		6	
School districts.....		65	(^a)	41	41					
Other civil divisions.....		10	(^a)			10				
CROWLEY.....	5,934	380	64.04	227	223	4	77	1	22	21
County.....	5,934	111	18.71	78	75	3	24	1	7	
Cities and towns.....	2,288	55	24.04	20	19	1	53		6	21
School districts.....		191	(^a)	129	129				9	
Other civil divisions.....		23	(^a)			23				
CUSTER.....	2,124	100	47.08	63	60	3	31	2	3	1
County.....	2,124	64	30.13	44	41	3	18	2		
Cities and towns.....	536	3	5.60	2	2		13		3	1
School districts.....		33	(^a)	17	17					
DELTA.....	14,300	691	48.32	465	452	13	119	6	34	53
County.....	14,300	252	17.52	214	202	12	23		15	
Cities and towns.....	5,057	123	24.32	50	49	1	96	6		53
School districts.....		316	(^a)	201	201				19	
DENVER.....	291,700	19,428	66.60	13,345	12,884	461	251	17	379	3,021
County.....										
Cities and towns (city of Denver).....	291,700	13,019	44.63	7,226	6,765	461	48	17	362	3,021
School districts.....		6,409	(^a)	6,119	6,119		203		17	70
DOLORES.....	1,400	77	55.00	38	35	3	24		14	1
County.....	1,400	52	37.14	27	24	3	13		12	
Cities and towns.....	447	2	4.47	1	1		11		2	1
School districts.....		23	(^a)	10	10					
DOUGLAS.....	3,498	266	76.04	172	168	4	59		5	3
County.....	3,498	157	44.88	104	100	4	28		4	21
Cities and towns.....	478	14	28.29	10	10		31		1	3
School districts.....		95	(^a)	58	58				6	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

^a Not computed.

⁷ Tabulated as municipal; coextensive with the city of Denver.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population 1	REVENUE RECEIPTS										
Total	Per capita		Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
			Total	General property	Licenses and permits								
EAGLE.....	4,000	298	74.00	187	184	3	1				3	32	
County.....	4,000	155	38.76	115	112	3					12		
Cities and towns.....	46	12	28.79	12	12		1				1		
School districts.....	95	60	(<i>e</i>)	60	60							32	
ELBERT.....	6,580	372	56.53	262	257	5	2				2		
County.....	6,580	183	27.81	146	141	5					2	2	
Cities and towns.....	9	11.22	11.22	7	7						11		
School districts.....	802	178	(<i>e</i>)	109	109						7	2	
Other civil divisions.....	2		(<i>e</i>)				2						
EL PASO.....	50,500	4,079	80.77	2,136	2,066	70	81	\$13	\$23	27	148	1,327	
County.....	50,500	772	15.29	641	592	49		2		6	74		
Cities and towns.....	2,112	57.81	57.81	606	585	21	31	11	23	21	37	1,327	
School districts.....	36,534	1,195	(<i>e</i>)	889	889						37		
FREMONT.....	19,100	971	50.84	624	604	20	25	2		6	62	90	
County.....	19,100	309	16.18	251	234	17		1		5	24		
Cities and towns.....	240	113	20.38	113	110	3	25	1		1	10	90	
School districts.....	11,779	422	(<i>e</i>)	260	260						28		
GARFIELD.....	10,100	714	70.69	510	501	9	13	2		17	29	24	
County.....	10,100	345	34.16	276	268	8		2		16	18		
Cities and towns.....	102	23.51	23.51	62	61	1	13			1	2	24	
School districts.....	4,338	267	(<i>e</i>)	172	172					9			
GILPIN.....	1,212	94	77.56	70	68	2				2	5	5	
County.....	1,212	58	47.85	47	46	2				2	3		
Cities and towns.....	14	16.93	16.93	9	9								
School districts.....	827	22	(<i>e</i>)	14	14					5	2		

GRAND	2,108	179	84.91	97	94	3	1	56	22	2
County.....	2,108	120	84.91	67	64	3	1	34	19	2
Cities and towns.....	493	9	13.26	6	6	3	1	22	4	2
School districts.....	50	50	(^c)	24	24	—	—	—	—	—
GUNTERSON	5,527	478	86.45	283	276	7	3	89	33	48
County.....	5,527	267	86.45	169	163	6	1	21	18	48
Cities and towns.....	28	37	27.97	28	28	1	3	7	8	—
School districts.....	3,111	134	(^c)	85	85	—	—	41	—	—
HINDALE	449	46	102.45	24	23	1	—	14	8	—
County.....	449	35	77.86	19	18	1	—	8	8	—
Cities and towns.....	259	1	3.86	1	1	—	—	—	—	—
School districts.....	10	10	(^c)	4	4	—	—	6	—	—
HURFANO	17,100	641	37.49	412	403	9	43	134	17	31
County.....	17,100	256	14.97	211	202	9	2	35	8	—
Cities and towns.....	6,283	112	17.52	36	36	—	43	2	—	31
School districts.....	—	273	(^c)	165	165	—	—	99	9	—
JACKSON	1,400	102	72.86	46	42	4	—	32	4	15
County.....	1,400	57	40.71	28	24	4	—	22	2	—
Cities and towns.....	284	19	66.90	3	3	—	—	10	1	15
School districts.....	—	26	(^c)	15	15	—	—	—	—	—
JEFFERSON	23,100	983	42.55	682	649	33	26	173	50	40
County.....	23,100	463	20.13	370	344	26	9	52	32	—
Cities and towns.....	6,065	142	23.41	73	66	7	26	1	2	40
School districts.....	—	376	(^c)	239	239	—	—	121	16	—
KIOWA	3,800	252	66.32	174	170	4	—	63	11	2
County.....	3,800	104	27.37	69	65	4	—	26	7	—
Cities and towns.....	674	7	10.36	6	5	—	—	—	—	2
School districts.....	—	141	(^c)	100	100	—	—	37	4	—
KIT CARSON	9,900	651	65.76	388	377	11	20	123	4	60
County.....	9,900	232	23.43	177	167	10	1	28	1	25
Cities and towns.....	2,880	114	39.88	23	22	1	20	3	8	60
School districts.....	—	305	(^c)	188	188	—	—	95	22	—
LAKE	4,899	247	50.42	193	191	2	—	42	1	10
County.....	4,899	137	27.96	116	114	2	1	12	1	7
Cities and towns.....	3,771	29	7.69	28	28	—	—	30	1	2
School districts.....	—	81	(^c)	49	49	—	—	—	—	—
LA PLATA	13,300	604	45.41	411	404	7	19	91	36	41
County.....	13,300	223	16.77	187	181	6	13	19	5	—
Cities and towns.....	6,598	120	18.19	55	55	1	—	1	1	41
School districts.....	—	261	(^c)	168	168	—	—	72	21	—

^c For an explanation of the population used in computing per capita figures, see text discussion, p. v.

^d Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
LARIMER.....	34,000	\$2,229	\$65.56	\$1,386	\$1,333	\$53	\$88	\$9	\$273	\$1	\$40	\$111	\$321
County.....	34,000	825	24.26	674	639	35	3	3	49	1	25	74	2
Cities and towns.....	19,436	694	35.71	261	243	18	88	6	224	1	15	35	321
School districts.....		710	(¹)	451	451								
LAS ANIMAS.....	36,008	1,729	48.02	1,170	1,144	26	59	1	348			44	107
County.....	36,008	597	16.58	530	510	20			54			13	107
Cities and towns.....	13,527	339	25.06	172	166	6	59	1	294			31	
School districts.....		793	(¹)	468	468								
LINCOLN.....	7,850	503	64.08	309	295	14	1	2	142			37	12
County.....	7,850	209	26.62	124	110	14		2	62			21	
Cities and towns.....	2,367	34	14.36	21	21		1						12
School districts.....		260	(¹)	164	164				80			16	
LOGAN.....	20,200	1,363	67.48	883	857	26	161	7	189	1	6	47	69
County.....	20,200	461	22.82	388	365	23	6	6	31		3	33	
Cities and towns.....	8,551	254	29.70	129	126	3	49	1	158	1	3	2	69
School districts.....		535	(¹)	366	366							11	
Other civil divisions.....		113	(¹)				112					1	
MESA.....	26,500	1,498	56.15	865	829	36	195	4	206		29	75	114
County.....	26,500	478	18.04	381	355	26		1	43		15	38	
Cities and towns.....	13,092	433	33.07	161	151	10	123	3	163		14	18	114
School districts.....		505	(¹)	323	323							19	
Other civil divisions.....		72	(¹)				72						
MINERAL.....	640	56	87.50	28	24	4			16		5	3	4
County.....	640	37	57.81	21	17	4			8		5	3	
Cities and towns.....	384	7	18.23	3	3								4
School districts.....		12	(¹)	4	4				8				

MORAY	4,861	327	67.27	160	4	---	2	77	---	13	59	12
County	4,861	197	40.53	95	3	---	2	31	---	13	53	12
Cities and towns	1,418	27	13.04	14	1	---	---	---	---	---	6	---
School districts	---	103	(^a)	51	---	---	---	46	---	---	---	---
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---
MONTZUMA	8,100	309	38.15	181	6	3	---	83	---	9	15	12
County	8,100	143	17.65	96	6	---	---	26	---	9	6	---
Cities and towns	2,124	31	14.80	16	---	3	---	---	---	---	---	12
School districts	---	135	(^a)	69	---	---	---	57	---	---	9	---
MONTROSE	11,742	545	46.41	350	11	3	1	98	---	10	38	34
County	11,742	228	19.42	154	9	---	---	42	---	10	22	---
Cities and towns	4,380	96	21.92	48	2	3	1	---	---	---	10	34
School districts	---	221	(^a)	159	---	---	---	56	---	---	6	---
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---
MORGAN	18,700	1,103	58.98	669	19	72	2	148	---	10	45	138
County	18,700	382	20.43	331	16	---	2	24	---	4	21	---
Cities and towns	6,945	255	36.72	59	3	46	---	---	---	6	4	138
School districts	---	439	(^a)	295	---	---	---	124	---	---	20	---
Other civil divisions	---	27	(^a)	---	---	27	---	---	---	---	---	---
OTERO	24,700	1,146	46.40	741	25	71	6	160	2	6	51	84
County	24,700	362	14.66	292	22	---	5	18	1	4	20	---
Cities and towns	12,876	270	20.97	150	3	24	1	---	1	1	6	84
School districts	---	465	(^a)	299	---	---	---	142	---	1	23	---
Other civil divisions	---	49	(^a)	---	---	47	---	---	---	---	2	---
OURAY	1,784	135	75.67	95	2	---	1	24	---	---	8	7
County	1,784	72	40.36	59	1	---	---	8	---	---	5	---
Cities and towns	946	20	21.14	11	1	---	1	---	---	---	1	7
School districts	---	43	(^a)	25	---	---	---	16	---	---	2	---
PARK	2,100	191	90.95	113	7	---	---	66	---	9	3	---
County	2,100	136	64.76	88	7	---	---	37	---	9	2	---
Cities and towns	331	3	9.06	3	---	---	---	---	---	---	---	---
School districts	---	52	(^a)	22	(^a)	---	---	29	---	---	1	---
PHILLIPS	5,800	363	62.59	223	7	11	1	70	---	2	15	41
County	5,800	145	25.00	119	7	---	1	17	---	2	6	---
Cities and towns	2,253	71	31.51	19	---	11	---	---	---	---	---	41
School districts	---	147	(^a)	85	(^a)	---	---	53	---	---	9	---
PREN	1,770	104	58.76	69	1	---	---	30	---	1	4	---
County	1,770	70	39.55	52	1	---	---	15	---	1	2	---
Cities and towns	705	6	8.51	5	---	---	5	---	---	---	1	---
School districts	---	28	(^a)	12	---	---	---	15	---	---	1	---

^a For an explanation of the population used in computing per capita figures, see text discussion, p. V.

^b Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Licenses and permits								
PROVERE														
County	14,900	\$921	\$61.81	\$493	\$477	\$16	\$69	\$3	\$136		\$1	\$45	\$174	
Cities and towns	14,900	313	21.01	257	244	13			36		1	16	174	
School districts	6,414	248	38.67	52	49	3	22		100			29		
Other civil divisions	313	47	(¹)	184	184		47							
PUEBLO														
County	67,500	3,999	59.24	2,465	2,400	65	542	11	434	\$2	44	123	378	
Cities and towns	67,500	968	12.86	757	711	46		2	40		8	61		
School districts	51,000	1,432	28.08	773	754	19	219	9	385	2	36	49	378	
Other civil divisions	1,369	330	(¹)	935	935		323					7		
RIO BLANCO														
County	2,980	207	69.47	111	108	3			63		8	12	13	
Cities and towns	2,980	106	35.57	60	58	2			36		8	2		
School districts	1,069	27	25.26	14	13	1			27			10	13	
Other civil divisions	74		(¹)	37	37									
RIO GRANDE														
County	10,300	476	46.21	336	325	11	32	1	67		4	32	4	
Cities and towns	10,300	162	15.73	123	113	10		1	17		3	18		
School districts	4,020	37	9.20	30	29	1			50		1	2	4	
Other civil divisions	243	34	(¹)	183	183		32					10		
ROVTT														
County	9,400	601	53.30	328	320	8	2	1	122		4	28	16	
Cities and towns	9,400	218	23.19	151	145	6			47		4	16		
School districts	3,273	53	16.19	34	32	2	2	1					16	
Other civil divisions	230		(¹)	143	143				75			12		
SAGUACHE														
County	6,500	333	51.23	199	194	5	29		78		6	20	1	
Cities and towns	6,500	157	24.15	98	98	5			35		6	13		
School districts	2,742	10	3.65	7	7		2						1	
Other civil divisions	137		(¹)	89	89				43			5		
	29		(¹)				27					2		

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Licenses and permits								
Grand total.....	645,660	\$22,904	\$35.47	\$11,376	\$10,768	\$908	\$2,672	\$130	\$63	\$54	\$492	\$955	\$7,162	
30,000 population and over.....	376,300	16,484	43.81	8,556	8,059	497	1,803	95	63	42	415	800	4,710	
Denver.....	291,700	13,019	44.63	7,226	6,765	461	1,503	81	48	17	362	761	3,021	
Pueblo.....	51,000	1,432	28.08	773	734	19	219	9	9	2	36	6	378	
Colorado Springs.....	33,600	2,033	60.51	557	540	17	81	5	6	23	17	33	1,311	
8,000 to 30,000 population.....	57,800	1,835	31.75	800	758	42	382	14			40	49	550	
Greeley.....	12,400	383	30.89	194	187	7	17	5			6	17	144	
Fort Collins.....	11,600	366	30.50	175	159	16	74	5			13		99	
Trinidad.....	11,600	322	27.76	160	155	5	59	1					102	
Boulder.....	11,300	379	33.54	141	136	5	111				7	14	106	
Grand Junction.....	10,500	385	36.67	130	121	9	121	3			14	18	99	
2,500 to 8,000 population.....	91,794	2,281	24.85	878	849	29	310	8		10	23	36	1,016	
Englewood.....	7,980	91	11.40	38	35	3	52	1						
Sterling.....	7,195	218	30.30	108	105	3	49	1			3	2	55	
La Junta.....	7,193	134	18.63	74	72	2	12	1			1	5	41	
Longmont.....	6,029	242	40.14	43	41	2	9			3	2		185	
Canon City.....	5,938	151	25.43	64	62	2	20	1			1	9	56	
Loveland.....	5,506	281	51.04	64	63	1	13	1		1			202	
Walsenburg.....	5,503	103	18.72	30	30		42				2		29	
Durango.....	5,400	114	21.11	52	51	1	18				1	4	39	
Alamosa.....	5,107	82	16.06	64	62	2	1						17	
Salida.....	5,065	60	11.85	36	34	2		1				1	22	

Fort Morgan.....	4,423	184	41.60	34	32	2	23	6	3	118
Lamar.....	4,233	223	52.68	35	33	2	22	1	1	166
Leadville.....	3,771	29	7.69	28	28	2	1	1	9	24
Montrose.....	3,566	79	22.15	42	40	2	11	1	1	23
Rocky Ford.....	3,426	89	25.98	54	54	2	14	1	1	10
Brighton.....	3,394	50	14.73	35	33	2	14	1	1	896
Delta.....	2,938	80	27.23	31	30	1	14	6	1	29
Monte Vista.....	2,610	24	9.20	22	21	1	7	1	1	10
Las Animas.....	2,517	47	18.67	24	23	1	13	14	70	896
Less than 2,500 population.....	119,766	2,304	19.24	1,142	1,102	40	177	2	2	896

1 For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
Grand total.....	\$84, 570	\$80. 85	\$59, 889											\$3, 331	\$5, 691	\$15, 659
State government.....	21, 446	20. 50	13, 751	\$972	\$689	\$147	\$4, 286	\$2, 265	\$4, 119	\$4	\$14	\$1, 005	\$270		340	7, 355
Counties.....	15, 151	20. 13	13, 762	3, 455	301	44	3, 612	1, 259	4, 533		3		555		169	1, 220
Cities and towns.....	23, 114	35. 80	11, 439											3, 265	2, 869	5, 521
School districts.....	23, 733	(3)	20, 607						20, 607						1, 598	1, 528
Other civil divisions.....	1, 128	(3)	310									310		66	715	35
ADAMS.....	898	42. 36	740												76	78
County.....	340	16. 04	326	57	3		25	30	135				76		14	14
Cities and towns.....	96	15. 15	55											4	36	1
School districts.....	436	(3)	343						343						30	63
Other civil divisions.....	26	(3)	16									16			10	
ALAMOGA.....	419	45. 54	334												52	21
County.....	91	9. 89	80	31	2		20	5	19				3	12	3	8
Cities and towns.....	77	14. 63	52											12	10	3
School districts.....	221	(3)	189						189						22	10
Other civil divisions.....	30	(3)	13									13			17	
ARAPAHOE.....	844	34. 88	726												7	41
County.....	324	13. 39	304	60	14	1	94	23	105				7		70	20
Cities and towns.....	111	10. 11	59												43	2
School districts.....	409	(3)	363						363					7	27	19

ARCHULETA.....	145	45 26	132	19	1	1	30	6	20											6	7
County.....	83	25 91	80																	1	3
Cities and towns.....	9	11 19	8																	5	4
School districts.....	53	(¹)	44						44												
BACA.....	453	41 56	333																		
County.....	255	23 30	191	104			19	10	38											1	29
Cities and towns.....	19	7 74	6																	1	1
School districts.....	179	(¹)	136						136												11
BENT.....	445	48 72	397																		
County.....	198	21 46	184	51			55	11	60											8	20
Cities and towns.....	36	14 30	26																	7	4
School districts.....	199	(¹)	184						184											8	8
Other civil divisions.....	14	(¹)	3																	9	6
																				11	
BOULDER.....	1,989	57 94	1,445																		
County.....	553	16 96	523	104	21		150	63	187											88	111
Cities and towns.....	644	29 30	276																	6	245
School districts.....	692	(¹)	644						644											72	22
																				33	208
CHAFEE.....	405	49 30	360																		
County.....	198	23 30	190	89			37	17	46											5	16
Cities and towns.....	60	11 70	45																	5	7
School districts.....	140	(¹)	125						125											5	12
																				3	24
CHEYENNE.....	269	72 25	242																		
County.....	91	24 44	91	29			27	7	27											5	16
Cities and towns.....	11	18 49	4																	5	6
School districts.....	167	(¹)	147						147											2	
																				14	
CLEAR CREEK.....	153	71 00	114																		
County.....	83	38 52	52																	6	33
Cities and towns.....	23	14 46	18	15	2		10	12	13											6	31
School districts.....	45	(¹)	44						44											1	1
CONELROS.....	331	33 10	297																		
County.....	140	14 00	136	38			44	6	35											1	25
Cities and towns.....	14	4 38	6																	6	8
School districts.....	169	(¹)	155						155											1	6
Other civil divisions.....	8	(¹)	1																	12	1
																				2	2
COSTILLA.....	172	29 15	162																		
County.....	112	18 98	110	30			57	6	17											8	2
Cities and towns.....	49	3 97	41																	2	
School districts.....	10	(¹)	10						41											6	
Other civil divisions.....		(¹)																			2

¹ Not computed.
² Includes the Moffat Tunnel Improvement District, not distributable by counties.

¹ Not available by departments.
² Exclusive of county schools.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
CROWLEY.....	\$389	\$65.55	\$326	\$26	\$7	\$1	\$28	\$10	\$48				\$1	\$17	\$37	\$9
County.....	121	20.39	121											17	3	
Cities and towns.....	44	19.23	24												8	
School districts.....	203	(1)	168						168						27	1
Other civil divisions.....	21	(3)	13									\$13			7	
CUSTER.....	102	48.02	89													
County.....	66	31.07	58	16	1		22	5	13				1	2	3	8
Cities and towns.....	3	5.60	1												1	7
School districts.....	33	(1)	30						30					2	2	1
DELTA.....	666	46.57	548													
County.....	250	17.48	235	40	11		100	13	66				5	34	53	31
Cities and towns.....	115	22.74	36												3	12
School districts.....	301	(1)	277						277					34	32	13
DENVER.....	21,231	72.78	13,129												18	6
County.....														1,050	1,934	5,118
Cities and towns (city of Denver).....	14,715	50.45	7,857													
School districts.....	6,516	(1)	5,272						5,272						1,474	4,334
DOLORIS.....	91	65.00	82												460	
County.....	69	49.29	63	21			32	1	8				1	1	7	1
Cities and towns.....	2	4.47	1												6	
School districts.....	20	(1)	18						18					1	1	1

DOUGLAS	267	84 91	257	40	2	75	4	29	4	2	4	4	32
County	153	43 74	152								1	1	14
Cities and towns	26	54 39	5								4	3	18
School districts	118	(¹)	100					100					
EAGLE	285	71 25	244								29	5	7
County	136	34 00	136										
Cities and towns	47	29 41	11										
School districts	102	(¹)	97								29	3	4
Other civil divisions	2	(¹)									2	2	3
ELBERT	379	57 60	318								2	17	42
County	191	29 03	148										
Cities and towns	9	11 22	4								2	3	40
School districts	177	(¹)	166								2	9	2
Other civil divisions	2	(¹)											
EL PASO	3,705	73 37	2,500								571	239	395
County	772	15 20	715										
Cities and towns	1,614	44 18	568								571	158	57
School districts	1,319	(¹)	1,217									81	317
Other civil divisions													21
FREMONT	934	48 90	769								47	97	21
County	307	16 07	297										
Cities and towns	204	17 32	80								47	60	10
School districts	423	(¹)	383									37	8
Other civil divisions													3
GARFIELD	658	65 15	513								8	54	83
County	329	32 57	254									9	66
Cities and towns	82	18 90	44								8	23	7
School districts	247	(¹)	215									22	10
Other civil divisions													
GULF	98	80 86	83								3	4	8
County	58	47 85	53									1	4
Cities and towns	11	13 30	5								3	3	
School districts	29	(¹)	25										4
Other civil divisions													
GRAND	190	90 13	181								1	2	6
County	128	60 72	128										
Cities and towns	14	28 40	7								1	1	5
School districts	48	(¹)	46										1
Other civil divisions													
GUNNISON	462	83 59	332								31	31	68
County	229	41 43	187									6	36
Cities and towns	98	31 50	28								31	7	32
School districts	135	(¹)	117									18	
Other civil divisions													
HINSDALE	74	164 81	67									7	
County	61	135 86	55									6	
Cities and towns	1	3 86	1										
School districts	12	(¹)	11									1	

* Tabulated as municipal; coextensive with the city of Denver.

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Development and conservation of natural resources	Miscellaneous
HUEFANO.....	\$664	\$38.83	\$595	\$91	\$11			\$95	\$21	\$61			\$1	\$45	\$17
County.....	280	16.37	280											7	1
Cities and towns.....	82	13.05	35											6	16
School districts.....	302	(^c)	280							280					
JACKSON.....	110	78.57	87											11	2
County.....	62	44.29	52	16				25	1	10				2	10
Cities and towns.....	21	73.94	8											11	10
School districts.....	27	(^c)	27							27					
JEFFERSON.....	950	41.13	841											28	50
County.....	436	18.87	426	99	9	\$1		138	26	135			18	23	10
Cities and towns.....	109	17.97	47											28	11
School districts.....	405	(^c)	368							368				27	10
KIOWA.....	278	73.16	259											2	11
County.....	122	32.11	113	29	4			33	4	33			10	9	6
Cities and towns.....	7	10.39	5											2	
School districts.....	149	(^c)	141							141				2	6
KIT CARSON.....	682	68.89	564											54	50
County.....	242	24.44	242	78				56	17	88			3	25	14
Cities and towns.....	113	39.24	27											54	7
School districts.....	327	(^c)	295							295				25	7

[illegible]

^a Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
MONTEZUMA	\$291	\$35.93	\$254	\$22	\$4		\$53	\$6	\$32		\$1		\$3	\$9	\$25	\$3
County	128	15.80	121												7	1
Cities and towns	28	13.18	9											9	9	2
School districts	135	(3)	124						124							
MONTROSE	507	43.18	422													
County	292	17.20	173	35	8	\$1	63	10	51				5	23	34	28
Cities and towns	89	20.32	50												13	7
School districts	216	(3)	199						199					23	14	3
MORGAN	978	52.30	733													
County	385	20.59	335	67	7	3	79	35	132				12	128	49	68
Cities and towns	195	28.08	26												1	1
School districts	371	(3)	346						346					128	31	49
Other civil divisions	27	(3)	26												16	9
OTERO	1,174	47.53	946												1	
County	356	14.41	354	67	10	5	89	39	135					66	124	38
Cities and towns	252	19.57	125										9		2	2
School districts	512	(3)	450						450					66	57	4
Other civil divisions	54	(3)	17												37	25
OURAY	131	73.43	100												28	9
County	71	39.80	67	16	1		29	5	15				1	11	5	15
Cities and towns	20	21.14	6												2	2
School districts	40	(3)	27						27					11	2	1
															1	12

County	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000	2010	2020
PARK													
County	199	94,76	166	36	33	9	28						31
Cities and towns	139	64,19	110	2									29
School districts	57	9,06	54				54						1
PHILLIPS													
County	380	62,07	201										5
Cities and towns	146	25,17	145	29	44	7	49						1
School districts	154	26,63	133				133						5
PITKIN													
County	94	53,11	89	11	30	5	11						5
Cities and towns	62	35,03	57	3									8
School districts	29	4,26	29				29						
PROWERS													
County	943	63,29	681										108
Cities and towns	314	21,07	255	77	5	2	44	25	96				4
School districts	208	32,43	67						348				58
Other civil divisions	339	348	348							11			25
	32	(3)	11										21
PUEBLO													
County	3,749	55,54	2,796										244
Cities and towns	956	14,16	914	229	23	5	138	107	381				42
School districts	1,145	23,45	597						1,281				126
Other civil divisions	1,444	(3)	1,281							4			87
	204	(3)	4										200
RIO BLANCO													
County	195	65,44	179										1
Cities and towns	111	37,25	111	31	3	50			26				
School districts	13	12,16	2										8
	71	(3)	66						66				4
RIO GRANDE													
County	473	45,92	385										39
Cities and towns	147	14,27	125	25	7			11	45				22
School districts	46	11,44	26					30					5
Other civil divisions	258	(3)	225						225				8
	22	(3)	9							9			11
ROTT													
County	537	57,13	448										46
Cities and towns	250	26,60	205	59	4			64	20				5
School districts	41	12,53	18										10
	246	(3)	225						225				15
SAGUACHE													
County	333	51,23	277										30
Cities and towns	148	22,77	128	16	2			57	9				20
School districts	10	3,65	7										3
Other civil divisions	149	(3)	130						130				13
	26	(3)	12							12			6

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
SAN JUAN.....	\$94	\$47.00	\$86	\$17				\$15	\$5	\$9				\$2	\$6
County.....	50	25.00	46												4
Cities and towns.....	18	12.02	16											2	
School districts.....	26	(1)	24							24					2
SAN MIGUEL.....	207	94.78	197												
County.....	124	56.78	122	24	\$2			63	9	17			\$7	3	6
Cities and towns.....	104	11.71	7											3	2
School districts.....	73	(1)	68							68					4
SEDGWICK.....	375	64.66	297												
County.....	116	20.00	116	22	4	\$1		41	5	38			5	26	35
Cities and towns.....	64	25.00	16											26	9
School districts.....	178	(1)	148							148					26
Other civil divisions.....	17	(1)	17									\$17			4
SUMMIT.....	97	98.28	82											1	3
County.....	67	47.88	66	15											11
Cities and towns.....	12	21.98	10					20	5	10				1	1
School districts.....	18	(1)	16							16					2
TELLER.....	219	52.89	206												
County.....	118	28.50	118	48				36	13	19				5	6
Cities and towns.....	37	12.05	28												2
School districts.....	64	(1)	62							62				5	4
															2

[illegible]

Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$23, 114	\$35. 80	\$11, 459	\$3, 265	\$2, 869	\$5, 591
30,000 population and over.....	17, 394	46. 22	8, 973	1, 833	1, 813	4, 775
Denver.....	14, 715	50. 45	7, 857	1, 050	1, 474	4, 334
Pueblo.....	1, 145	22. 45	597	227	195	126
Colorado Springs.....	1, 534	45. 65	519	556	144	315
8,000 to 30,000 population.....	1, 508	26. 09	802	262	211	233
Greeley.....	323	26. 05	156	30	26	111
Fort Collins.....	303	25. 25	184	116	3	-----
Trinidad.....	327	28. 19	176	32	51	68
Boulder.....	257	22. 74	138	35	61	23
Grand Junction.....	298	28. 38	148	49	70	31
2,500 to 8,000 population.....	2, 154	23. 47	846	560	423	325
Englewood.....	75	9. 40	39	-----	36	-----
Sterling.....	225	31. 27	83	23	50	69
La Junta.....	132	18. 35	81	30	18	3
Longmont.....	340	56. 39	113	48	2	177
Canon City.....	128	21. 56	54	24	50	-----
Loveland.....	283	51. 40	41	147	43	52
Walsenburg.....	75	13. 63	32	6	37	-----
Durango.....	91	16. 85	51	9	31	-----
Alamosa.....	77	15. 08	52	12	10	3
Salida.....	61	12. 04	37	5	7	12
Fort Morgan.....	142	32. 10	11	111	11	9
Lamar.....	185	43. 70	59	76	50	-----
Leadville.....	32	8. 49	30	-----	2	-----
Montrose.....	73	20. 47	43	20	10	-----
Rocky Ford.....	78	22. 77	31	16	31	-----
Brighton.....	35	10. 31	25	-----	10	-----
Delta.....	63	21. 44	17	25	21	-----
Monte Vista.....	23	8. 81	21	-----	2	-----
Las Animas.....	36	14. 30	26	8	2	-----
Less than 2,500 population.....	2, 058	17. 18	838	610	422	188

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$135, 401	\$83, 926	\$44, 983	\$6, 487	\$129, 505	\$123. 81
State government.....	8, 162	7, 355	-----	807	6, 747	6. 45
Counties.....	3, 303	1, 737	-----	1, 566	3, 190	4. 24
Cities and towns.....	63, 771	44, 805	17, 686	1, 280	61, 510	95. 27
School districts.....	32, 863	30, 029	-----	2, 834	31, 821	(1)
Other civil divisions.....	27, 302	-----	27, 302	-----	26, 237	(1)
ADAMS	1, 663	1, 057	472	134	1, 063	78. 44
County.....	45	-----	-----	45	45	2. 12
Cities and towns.....	824	438	349	37	824	130. 05
School districts.....	671	619	-----	52	671	(1)
Other civil divisions.....	123	-----	123	-----	123	(1)
ALAMOSA	1, 055	387	548	120	1, 040	113. 04
County.....	57	40	-----	17	57	6. 20
Cities and towns.....	331	142	189	-----	328	62. 33
School districts.....	308	205	-----	103	301	(1)
Other civil divisions.....	359	-----	359	-----	354	(1)
ARAPAHOE	1, 440	710	693	37	1, 395	57. 64
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	874	180	693	1	829	75. 53
School districts.....	566	530	-----	36	566	(1)
ARCHULETA	105	104	-----	1	104	32. 46
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	17	17	-----	-----	17	21. 14
School districts.....	88	87	-----	1	87	(1)
BACA	544	355	80	109	521	47. 80
County.....	35	18	-----	17	35	3. 21
Cities and towns.....	217	137	80	-----	213	86. 73
School districts.....	292	200	-----	92	273	(1)
BENT	457	142	221	94	432	47. 30
County.....	68	-----	-----	68	68	7. 44
Cities and towns.....	85	-----	85	-----	73	29. 00
School districts.....	168	142	-----	26	155	(1)
Other civil divisions.....	136	-----	136	-----	136	(1)
BOULDER	1, 788	1, 261	462	65	1, 768	54. 23
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	1, 178	714	462	2	1, 173	53. 36
School districts.....	610	547	-----	63	595	(1)
CHAFFEE	474	457	5	12	471	57. 44
County.....	205	205	-----	-----	205	25. 00
Cities and towns.....	154	145	5	4	154	26. 12
School districts.....	115	107	-----	8	112	(1)
CHEYENNE	300	297	-----	3	287	77. 09
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	41	41	-----	-----	28	47. 06
School districts.....	259	256	-----	3	259	(1)
CLEAR CREEK	44	44	-----	-----	34	15. 78
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	43	43	-----	-----	33	19. 09
School districts.....	1	1	-----	-----	1	(1)
CONJES	939	396	360	183	928	92. 80
County.....	99	13	-----	86	99	9. 90
Cities and towns.....	136	123	12	1	136	42. 53
School districts.....	356	260	-----	96	345	(1)
Other civil divisions.....	348	-----	348	-----	348	(1)

¹ Not computed.

² Includes \$15,470,000, debt on account of the Moffat Tunnel Improvement District, not distributable by counties.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COSTILLA	\$916	\$137	\$668	\$111	\$916	\$155.25
County.....	73			73	73	12.37
Cities and towns.....						
School districts.....	175	137		38	175	(1)
Other civil divisions.....	668		668		668	(1)
CROWLEY	809	524	266	19	805	135.66
County.....	5			5	5	.84
Cities and towns.....	85	76	1	8	81	35.40
School districts.....	454	448		6	454	(1)
Other civil divisions.....	265		265		265	(1)
CUSTER	85	29		56	83	39.08
County.....	44			44	42	19.77
Cities and towns.....						
School districts.....	41	29		12	41	(1)
DELTA	959	767	46	146	929	64.97
County.....	61	8		53	42	2.94
Cities and towns.....	513	466	46	1	503	99.47
School districts.....	385	293		92	384	(1)
DENVER	43,890	33,057	9,331	1,502	43,227	148.19
County ¹						
Cities and towns (city of Denver).....	33,594	23,282	9,331	981	33,098	113.47
School districts.....	10,296	9,775		521	10,129	(1)
DOLORES	105	92		13	97	69.29
County.....	80	73		7	78	55.71
Cities and towns.....						
School districts.....	25	19		6	19	(1)
DOUGLAS	149	100	27	22	128	36.59
County.....	11			11	11	3.14
Cities and towns.....	95	68	27		76	156.90
School districts.....	43	32		11	42	(1)
EAGLE	89	83		6	71	17.75
County.....						
Cities and towns.....	54	54			43	26.91
School districts.....	35	29		6	28	(1)
ELBERT	320	162	43	115	306	46.50
County.....	71			71	71	10.79
Cities and towns.....	43	43			42	52.37
School districts.....	163	119		44	150	(1)
Other civil divisions.....	43		43		43	(1)
EL PASO	5,420	4,991	325	104	4,825	95.54
County.....						
Cities and towns.....	3,735	3,373	325	37	3,164	86.60
School districts.....	1,685	1,618		67	1,661	(1)
FREMONT	1,866	1,352	295	119	1,653	86.54
County.....						
Cities and towns.....	1,028	733	295		991	84.13
School districts.....	738	619		119	662	(1)
GARFIELD	1,124	997	70	57	1,093	108.22
County.....	200	181		19	200	19.80
Cities and towns.....	483	407	70	6	463	106.73
School districts.....	441	409		32	430	(1)
GILPIN	107	74		33	107	88.28
County.....	20			20	20	16.50
Cities and towns.....	86	74		12	86	103.99
School districts.....	1			1	1	(1)
GRAND	66	62		4	61	28.94
County.....						
Cities and towns.....	40	37		3	40	81.14
School districts.....	26	25		1	21	(1)

¹ Not computed.² Tabulated as municipal; coextensive with the city of Denver.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GUNNISON.....	\$314	\$642	\$28	\$144	\$808	\$146.19
County.....	200	132	—	68	195	35.28
Cities and towns.....	195	149	28	18	194	62.36
School districts.....	419	361	—	58	419	(¹)
HINSDALE.....	154	117	—	37	154	342.98
County.....	136	105	—	31	136	302.90
Cities and towns.....	12	12	—	—	12	46.33
School districts.....	6	—	—	6	6	(¹)
HUERFANO.....	830	532	270	28	736	43.04
County.....	—	—	—	—	—	—
Cities and towns.....	691	421	270	—	629	100.08
School districts.....	139	111	—	28	107	(¹)
JACKSON.....	58	52	—	6	56	40.00
County.....	6	5	—	1	6	4.29
Cities and towns.....	31	27	—	4	29	102.11
School districts.....	21	20	—	1	21	(¹)
JEFFERSON.....	1,148	835	270	43	1,115	48.27
County.....	—	—	—	—	—	—
Cities and towns.....	601	329	270	2	568	93.65
School districts.....	547	506	—	41	547	(¹)
KIOWA.....	165	157	—	8	163	42.89
County.....	—	—	—	—	—	—
Cities and towns.....	1	—	—	1	1	1.48
School districts.....	164	157	—	7	162	(¹)
KIT CARSON.....	808	617	79	112	798	80.61
County.....	18	—	—	18	18	1.82
Cities and towns.....	379	300	79	—	369	128.13
School districts.....	411	317	—	94	411	(¹)
LAKE.....	28	28	—	—	28	5.72
County.....	—	—	—	—	—	—
Cities and towns.....	28	28	—	—	28	7.43
School districts.....	—	—	—	—	—	—
LA PLATA.....	1,022	823	153	46	1,009	75.86
County.....	46	46	—	—	46	3.46
Cities and towns.....	689	536	153	—	686	103.97
School districts.....	287	241	—	46	277	(¹)
LARIMER.....	4,118	3,322	621	175	3,732	109.76
County.....	263	175	—	88	208	6.12
Cities and towns.....	2,769	2,137	621	11	2,491	128.16
School districts.....	1,086	1,010	—	76	1,033	(¹)
LAS ANIMAS.....	2,501	1,612	691	198	2,495	69.29
County.....	44	—	—	44	44	1.22
Cities and towns.....	1,921	1,210	691	20	1,919	141.86
School districts.....	536	402	—	134	532	(¹)
LINCOLN.....	490	416	26	48	473	60.25
County.....	134	90	—	44	131	16.69
Cities and towns.....	108	82	26	—	106	44.78
School districts.....	248	244	—	4	236	(¹)
LOGAN.....	2,133	1,520	429	184	2,011	99.55
County.....	8	8	—	—	8	.40
Cities and towns.....	1,198	917	278	3	1,099	128.52
School districts.....	776	595	—	181	753	(¹)
Other civil divisions.....	151	—	151	—	151	(¹)
MESA.....	3,427	1,811	1,427	189	3,396	128.15
County.....	188	150	—	38	188	7.09
Cities and towns.....	1,362	875	487	—	1,357	103.65
School districts.....	937	786	—	181	912	(¹)
Other civil divisions.....	940	—	940	—	939	(¹)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MINERAL	\$10	\$10			\$10	\$15.63
County.....						
Cities and towns.....	10	10			10	26.04
School districts.....						
MOFFAT	177	143	\$19	\$15	167	34.36
County.....	24	24			20	4.11
Cities and towns.....	48	44	3	1	48	33.85
School districts.....	89	75		14	84	(1)
Other civil divisions.....	16		16		15	(1)
MONTEZUMA	239	207	41	41	282	34.81
County.....	21			21	21	2.69
Cities and towns.....	145	103	41	1	143	67.33
School districts.....	123	104		19	118	(1)
MONTROSE	682	589	18	75	652	55.53
County.....	151	116		35	151	12.86
Cities and towns.....	278	200	18		251	57.31
School districts.....	253	213		40	250	(1)
MORGAN	1,044	976	916	52	1,806	96.58
County.....	15			15	15	2.80
Cities and towns.....	491	226	265		391	56.30
School districts.....	787	750		37	767	(1)
Other civil divisions.....	651		651		633	(1)
OTERO	2,430	1,443	850	137	2,394	96.92
County.....	34			34	34	1.38
Cities and towns.....	1,084	805	221	58	1,048	81.39
School districts.....	683	638		45	683	(1)
Other civil divisions.....	629		629		629	(1)
OURAY	102	79		23	96	53.81
County.....	51	38		13	46	25.78
Cities and towns.....	28	20		8	28	29.60
School districts.....	23	21		2	22	(1)
PARK	48	24		24	48	22.86
County.....	11			11	11	5.24
Cities and towns.....	1			1	1	3.02
School districts.....	36	24		12	36	(1)
PHILLIPS	608	528	69	11	570	98.28
County.....	31	26		5	31	5.34
Cities and towns.....	296	224	69	3	296	131.38
School districts.....	281	278		3	243	(1)
PITKIN	188	181		7	175	98.87
County.....	107	105		2	98	55.37
Cities and towns.....	76	76			72	102.13
School districts.....	5			5	5	(1)
PROWERS	2,012	1,320	632	60	1,968	132.08
County.....	38			38	38	2.55
Cities and towns.....	1,103	884	213	6	1,069	166.67
School districts.....	452	436		16	450	(1)
Other civil divisions.....	419		419		411	(1)
PUEBLO	9,552	3,744	5,470	338	9,198	136.27
County.....	264			264	264	3.91
Cities and towns.....	3,665	2,158	1,507		3,497	68.57
School districts.....	1,660	1,586		74	1,632	(1)
Other civil divisions.....	3,963		3,963		3,805	(1)
RIO BLANCO	280	271		9	267	89.60
County.....	1			1	1	.34
Cities and towns.....	150	150			143	133.77
School districts.....	129	121		8	123	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RIO GRANDE.....	\$1,237	\$514	\$699	\$24	\$1,217	\$118.16
County.....	128	92	25	11	124	30.85
Cities and towns.....	435	422		13	419	(1)
School districts.....	674		674		674	(1)
Other civil divisions.....						
ROUTT.....	660	494	61	105	648	68.94
County.....	159	94		65	159	16.91
Cities and towns.....	233	166	61	6	223	68.13
School districts.....	268	234		34	266	(1)
SAGUACHE.....	367	230	72	65	361	55.54
County.....	42			42	42	6.46
Cities and towns.....	68	50	8	10	64	23.34
School districts.....	193	180		13	193	(1)
Other civil divisions.....	64		64		62	(1)
SAN JUAN.....	80	80			68	34.00
County.....	40	40			33	16.50
Cities and towns.....						
School districts.....	40	40			35	(1)
SAN MIGUEL.....	114	95		19	108	49.45
County.....	45	45			43	19.69
Cities and towns.....						
School districts.....	69	50		19	65	(1)
SEDGWICK.....	671	648	17	6	643	110.86
County.....	1			1	1	.17
Cities and towns.....	213	196	17		199	77.73
School districts.....	457	452		5	443	(1)
Other civil divisions.....						
SUMMIT.....	75	67		8	75	75.99
County.....	5			5	5	5.07
Cities and towns.....	35	32		3	35	64.10
School districts.....	35	35			35	(1)
TELLER.....	354	307		47	354	85.49
County.....	44			44	44	10.63
Cities and towns.....	307	307			307	99.97
School districts.....	3			3	3	(1)
WASHINGTON.....	473	366	38	69	446	46.50
County.....	38			38	38	3.96
Cities and towns.....	177	139	38		177	106.37
School districts.....	258	227		31	231	(1)
Other civil divisions.....						
WELD.....	6,401	3,519	2,648	234	5,144	76.78
County.....	64			64	64	.96
Cities and towns.....	1,270	989	265	16	1,199	47.39
School districts.....	2,684	2,530		154	2,370	(1)
Other civil divisions.....	2,383		2,383		1,511	(1)
YUMA.....	705	615	62	28	673	49.44
County.....						
Cities and towns.....	324	258	62	4	303	86.47
School districts.....	381	357		24	370	(1)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$63, 771	\$44, 805	\$17, 696	\$1, 280	\$61, 510	\$95. 27
30,000 population and over.....	40, 634	28, 456	11, 163	1, 015	39, 412	104. 74
Denver.....	33, 594	23, 282	9, 331	981	33, 068	113. 47
Pueblo.....	3, 665	2, 158	1, 507	—	3, 497	68. 57
Colorado Springs.....	3, 375	3, 016	325	34	2, 817	83. 84
8,000 to 30,000 population.....	6, 065	3, 800	2, 237	28	5, 889	101. 89
Greeley.....	552	390	154	8	532	42. 90
Fort Collins.....	1, 746	1, 242	504	—	1, 590	132. 50
Trinidad.....	1, 788	1, 085	683	20	1, 788	154. 14
Boulder.....	971	529	442	—	971	85. 93
Grand Junction.....	1, 008	554	454	—	1, 008	96. 00
2,500 to 8,000 population.....	8, 009	5, 240	2, 712	57	7, 532	82. 05
Englewood.....	655	—	655	—	651	81. 58
Sterling.....	924	643	278	3	829	115. 22
La Junta.....	341	242	55	44	338	46. 99
Longmont.....	17	—	17	—	17	2. 82
Canon City.....	670	458	212	—	652	109. 80
Loveland.....	800	692	98	10	693	125. 86
Walsenburg.....	656	404	252	—	594	107. 94
Durango.....	661	508	153	—	661	122. 41
Alamosa.....	331	142	189	—	328	64. 23
Salida.....	150	145	5	—	150	29. 62
Fort Morgan.....	212	99	113	—	112	25. 32
Lamar.....	978	765	213	—	956	225. 84
Leadville.....	28	—	—	—	28	7. 43
Montrose.....	213	195	18	—	196	54. 96
Rocky Ford.....	612	458	154	—	581	169. 59
Brighton.....	307	150	157	—	307	90. 45
Delta.....	306	273	33	—	306	104. 15
Monte Vista.....	63	38	25	—	60	22. 99
Las Animas.....	85	—	85	—	73	29. 00
Less than 2,500 population.....	9, 063	7, 309	1, 574	180	8, 677	72. 45

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$129,505	\$99,198	\$39,647	\$123.81	\$101.78	\$44.89
State government.....	6,747	12,019	3,174	6.45	12.33	3.70
Counties.....	3,190	7,784	5,584	4.24	10.90	8.65
Cities and towns.....	61,510	45,186	27,287	95.27	77.34	51.07
School districts.....	31,821	18,961	13,345	(¹)	(¹)	(¹)
Other civil divisions.....	26,237	15,248	257	(¹)	(¹)	(¹)
Adams.....	1,663	1,027	86	78.44	64.76	8.41
Alamosa.....	1,040	808	-----	113.04	153.19	-----
Arapahoe.....	1,395	943	92	57.64	64.33	7.82
Archuleta.....	104	54	109	32.46	14.66	29.65
Baca.....	521	31	31	47.80	3.02	9.94
Bent.....	432	326	276	47.30	29.90	48.48
Boulder.....	1,768	2,783	1,657	54.23	86.28	49.92
Chaffee.....	471	408	429	57.44	52.34	55.08
Cheyenne.....	287	241	64	77.09	64.02	13.56
Clear Creek.....	34	54	31	15.78	18.78	6.22
Conejos.....	928	1,238	318	92.80	143.47	26.26
Costilla.....	916	816	109	155.25	168.24	18.84
Crowley.....	805	641	28	135.66	93.15	(¹)
Custer.....	83	25	13	39.08	11.02	6.78
Delta.....	929	1,157	697	64.97	84.61	42.60
Denver.....	43,227	21,476	9,279	148.19	81.34	41.43
Dolores.....	97	104	109	69.29	74.57	170.00
Douglas.....	128	99	16	36.59	27.41	5.06
Eagle.....	71	183	114	17.75	52.50	38.12
Elbert.....	306	257	36	46.50	34.71	6.00
El Paso.....	4,825	4,104	2,944	95.54	96.37	62.47
Fremont.....	1,653	937	932	86.54	52.41	49.02
Garfield.....	1,093	1,068	483	108.22	114.79	41.88
Gilpin.....	107	128	153	88.28	93.43	36.96
Grand.....	61	36	44	28.94	12.50	19.98
Gunnison.....	808	607	496	146.19	108.52	81.65
Hinsdale.....	154	215	181	342.98	399.32	280.40
Huerfano.....	736	585	270	43.04	32.84	18.07
Jackson.....	56	41	21	40.00	28.73	17.46
Jefferson.....	1,115	552	295	48.27	38.21	18.64
Kiowa.....	163	361	16	42.89	90.91	4.40
Kit Carson.....	798	1,199	24	80.61	129.12	2.52
Lake.....	28	79	805	5.72	11.84	73.16
La Plata.....	1,009	663	881	75.86	58.54	75.90
Larimer.....	3,732	1,768	687	109.76	61.96	23.15
Las Animas.....	2,495	2,105	1,392	69.29	52.18	37.13
Lincoln.....	473	494	101	60.25	55.59	13.46
Logan.....	2,011	4,410	577	99.55	212.92	49.86
Mesa.....	3,396	2,009	1,492	128.15	90.10	56.51
Mineral.....	10	12	41	15.63	15.28	33.11
Moffat.....	167	295	2	34.36	51.34	(¹)
Montezuma.....	282	230	183	34.81	34.90	32.25
Montrose.....	652	712	461	55.53	58.08	37.90
Morgan.....	1,806	3,908	480	96.58	219.46	41.29
Otero.....	2,394	3,913	803	96.92	160.44	(¹)

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Includes \$15,470,000, debt on account of the Moffat Tunnel Improvement District, not distributable by counties.

⁴ Organized since 1912.

⁵ Not computed; population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Ouray.....	\$96	\$190	\$245	\$53.81	\$72.47	\$69.75
Park.....	48	6	2	22.86	3.12	8.84
Phillips.....	570	660	88	98.28	108.30	23.94
Pitkin.....	175	347	614	98.87	128.18	134.42
Prowers.....	1,968	1,334	587	132.08	89.20	51.55
Pueblo.....	9,198	5,724	4,491	136.27	97.00	77.43
Rio Blanco.....	267	64	111	89.60	19.26	43.56
Rio Grande.....	1,217	1,664	285	118.16	203.25	38.68
Routt.....	648	681	215	68.94	68.05	(¹)
Saguache.....	361	1,052	11	55.54	221.01	2.57
San Juan.....	68	121	200	34.00	71.36	60.61
San Miguel.....	108	146	166	49.45	26.99	35.26
Sedgwick.....	643	1,435	107	110.86	318.70	28.71
Summit.....	75	71	51	75.99	41.13	25.49
Teller.....	354	780	888	85.49	116.46	61.89
Washington.....	446	413	55	46.50	32.88	7.99
Weld.....	5,144	8,534	1,005	76.78	147.41	21.63
Yuma.....	673	855	94	49.44	55.96	9.65

¹ Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$1,447,170	\$917,459	\$529,711	\$1,550,762	\$422,330	\$1,383.53	\$1,591.13	\$478.14
Adams.....	28,053	18,105	9,948	32,489	6,636	1,323.25	2,049.03	648.42
Alamosa.....	9,061	5,816	3,245	9,344	-----	984.89	1,770.76	-----
Arapahoe.....	21,589	15,005	6,584	20,722	5,313	892.11	1,412.84	449.82
Archuleta.....	4,283	1,567	2,716	4,821	1,416	1,336.77	1,315.69	383.93
Baca.....	12,939	8,181	4,758	10,673	872	1,187.06	1,033.31	282.43
Bent.....	12,295	6,657	5,638	14,374	2,797	1,346.07	1,317.96	491.40
Boulder.....	43,739	28,171	15,568	46,634	12,816	1,341.69	1,445.80	386.22
Chaffee.....	9,322	4,638	4,684	10,703	3,527	1,136.83	1,374.42	452.38
Cheyenne.....	11,818	7,810	4,008	20,647	2,568	3,174.32	5,488.26	543.95
Clear Creek.....	5,273	3,500	1,773	5,529	2,617	2,446.87	1,912.43	523.38
Conejos.....	7,866	4,714	3,152	8,668	3,286	786.60	1,004.79	271.66
Costilla.....	4,557	2,996	1,561	5,797	2,481	772.37	1,123.87	429.38
Crowley.....	8,471	5,557	2,914	11,652	2,402	1,427.54	1,693.10	(¹)
Custer.....	2,654	1,749	905	3,104	751	1,249.53	1,391.30	385.67
Delta.....	13,089	7,726	5,363	17,349	5,396	915.31	1,269.31	329.97

¹ Organized since 1912.² Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Denver	\$443,909	\$303,683	\$140,226	\$377,025	\$133,835	\$1,521.80	\$1,408.96	\$562.60
Dolores	1,530	1,016	514	1,635	422	1,082.86	1,169.66	656.69
Douglas	10,591	4,703	5,888	11,518	2,956	3,027.73	3,198.46	919.07
Eagle	7,228	3,104	4,124	6,738	2,193	1,807.00	1,931.32	734.83
Elbert	14,044	8,705	5,339	19,065	2,705	2,134.35	2,574.67	446.69
El Paso	70,730	48,831	21,899	69,852	22,409	1,400.59	1,580.16	475.51
Fremont	20,591	12,461	8,130	21,072	6,843	1,078.06	1,178.30	360.01
Garfield	16,543	8,316	8,227	17,293	4,880	1,637.92	1,858.71	422.71
Gilpin	3,153	1,694	1,459	2,827	2,027	2,601.49	2,072.21	490.59
Grand	6,274	2,939	3,335	4,723	1,369	2,976.28	1,648.41	615.03
Gunnison	14,528	6,619	7,909	15,863	4,506	2,628.55	2,837.81	740.95
Hinsdale	978	581	397	937	560	2,178.17	1,742.45	867.36
Huerfano	13,944	7,042	6,902	15,776	3,878	815.44	886.52	259.95
Jackson	3,111	1,665	1,446	4,289	1,206	2,222.14	3,014.14	1,012.80
Jefferson	25,514	17,384	8,130	24,058	6,042	1,104.50	1,665.73	381.68
Kiowa	11,183	7,211	3,972	15,081	1,909	2,942.89	3,793.89	528.65
Kit Carson	17,038	12,548	4,490	29,996	2,829	1,721.01	3,231.30	300.92
Lake	7,356	3,864	3,492	8,242	5,946	1,501.53	1,243.06	560.97
La Plata	13,858	7,724	6,134	15,179	5,303	1,041.95	1,340.82	440.26
Larimer	45,424	27,515	17,909	52,274	9,524	1,336.00	1,831.48	320.92
Las Animas	37,700	20,048	17,652	44,172	13,477	1,046.99	1,094.78	359.61
Lincoln	15,634	10,667	4,967	23,453	2,722	1,991.59	2,641.74	361.09
Logan	32,150	18,788	13,362	42,188	5,964	1,591.58	2,036.77	515.05
Mesa	27,084	16,875	10,209	29,507	8,298	1,022.04	1,323.10	314.36
Mineral	1,469	727	742	1,457	743	2,295.31	1,870.84	599.77
Moffat	6,211	4,204	2,007	6,760	1,331	1,277.72	1,177.71	(?)
Montezuma	5,196	3,401	1,795	6,213	2,544	641.48	944.92	448.81
Montrose	10,450	6,435	4,015	16,246	3,708	889.97	1,325.97	304.92
Morgan	24,716	13,772	10,944	29,174	4,775	1,321.71	1,638.14	410.69
Otero	29,014	17,757	11,257	33,200	8,175	1,174.66	1,361.09	(?)
Ouray	3,515	2,053	1,462	4,520	2,743	1,970.29	1,725.19	780.54
Park	8,114	3,562	4,552	8,925	2,686	3,863.81	4,514.34	1,077.68
Phillips	13,317	9,716	3,601	17,501	1,852	2,296.03	2,871.42	501.11
Pitkin	3,292	2,130	1,162	4,732	1,953	1,859.89	1,748.10	427.66
Prowers	19,352	12,009	7,343	23,239	4,996	1,298.79	1,553.58	438.78
Pueblo	76,874	47,402	29,472	72,243	28,005	1,138.87	1,223.81	482.85
Rio Blanco	4,810	3,145	1,665	5,667	1,184	1,614.09	1,696.83	466.14
Rio Grande	9,417	6,276	3,141	11,566	2,737	914.27	1,412.64	371.51
Routt	15,391	8,627	6,764	15,731	3,410	1,637.34	1,670.75	(?)
Saguache	8,934	4,525	4,409	11,500	3,133	1,374.46	2,415.49	735.72
San Juan	3,496	2,393	1,103	3,422	2,036	1,748.00	2,012.77	617.56
San Miguel	4,032	2,478	1,554	8,088	3,834	1,846.15	1,489.49	815.86
Sedgwick	11,249	6,768	4,481	11,335	1,734	1,939.48	2,517.12	463.90
Summit	4,319	2,061	2,258	5,337	1,848	4,375.89	3,096.00	922.47
Teller	4,454	2,555	1,899	7,334	8,135	1,075.59	1,095.25	566.88
Washington	13,424	9,365	4,059	29,107	2,720	1,399.65	2,319.64	393.77
Weld	90,347	54,243	36,104	116,164	20,439	1,348.46	2,006.64	440.07
Yuma	20,673	15,680	4,993	26,032	2,928	1,518.62	1,702.90	299.30

* Not computed; population not estimated.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total.....	\$44,887	\$5,074	\$11,084	\$10,865	\$17,654	\$44,588	\$16,931	\$3.10	\$2.88	\$4.01
Adams.....	727	98	237	72	270	705	185	2.59	2.17	2.79
Alamosa ¹	320	32	94	58	136	338	-----	3.53	3.62	-----
Arapahoe.....	701	75	229	92	305	572	192	3.25	2.76	3.61
Archuleta.....	101	15	48	9	29	116	64	2.36	2.41	4.52
Baca.....	349	45	149	25	130	247	24	2.70	2.31	2.75
Bent.....	317	43	149	23	102	357	119	2.58	2.48	4.25
Boulder.....	1,244	153	393	198	500	1,366	564	2.84	2.93	4.40
Chaffee.....	312	33	143	46	90	297	150	3.35	2.77	4.25
Cheyenne.....	247	41	63	12	131	349	80	2.09	1.69	3.12
Clear Creek.....	162	18	82	23	39	138	121	3.07	2.50	4.62
Conejos.....	250	27	106	15	102	283	150	3.18	3.26	4.56
Costilla.....	193	16	91	3	83	325	100	4.24	5.61	4.03
Crowley.....	226	30	68	27	101	323	86	2.67	2.77	3.58
Custer.....	75	9	40	2	24	77	31	2.83	2.48	4.13
Delta.....	526	46	227	50	203	511	278	4.02	2.95	5.15
Denver.....	14,227	1,549	-----	6,641	6,037	10,417	4,666	3.20	2.76	3.49
Dolores.....	57	5	37	2	13	58	23	3.73	3.55	5.45
Douglas.....	215	37	101	10	67	208	90	2.03	1.81	3.04
Eagle.....	219	25	113	12	69	240	94	3.03	3.56	4.29
Elbert.....	313	49	152	8	104	384	91	2.23	2.01	3.36
El Paso.....	2,418	247	599	549	1,023	2,223	962	3.42	3.18	4.29
Fremont.....	673	72	220	105	276	682	342	3.27	3.24	5.00
Garfield.....	555	58	265	64	168	626	233	3.35	3.62	4.77
Gilpin.....	107	11	68	10	18	103	105	3.36	3.64	5.18
Grand.....	128	22	69	7	30	113	52	2.04	2.39	3.80
Gunnison.....	372	51	159	30	132	328	210	2.56	2.07	4.66
Hinsdale.....	36	3	22	2	9	39	20	3.68	4.16	3.57
Huerfano.....	495	49	213	41	192	493	169	3.55	3.13	4.36
Jackson.....	48	11	20	3	14	79	38	1.54	1.84	3.15
Jefferson.....	735	89	306	54	286	538	266	2.88	2.24	4.40
Kiowa.....	244	39	86	4	115	288	63	2.18	1.91	3.30
Kit Carson.....	500	60	189	38	213	584	72	2.93	1.95	2.55
Lake.....	282	26	127	54	75	286	293	3.83	3.47	4.93
La Plata.....	505	48	207	80	190	445	193	3.64	2.93	3.64
Larimer.....	1,419	159	560	229	471	1,320	451	3.12	2.53	4.74
Las Animas.....	1,256	132	501	165	458	1,391	480	3.33	3.15	3.56
Lincoln.....	422	55	167	21	179	459	102	2.70	1.96	3.75
Logan.....	914	112	322	125	355	1,434	214	2.84	3.40	3.59
Mesa.....	961	95	324	165	377	1,032	477	3.55	3.50	5.75
Mineral.....	30	5	16	4	5	44	43	2.04	3.02	5.79
Moffat.....	206	22	106	16	62	190	47	3.32	2.81	5.53
Montezuma.....	208	18	102	17	71	226	129	4.00	3.64	5.07
Montrose.....	406	36	169	45	156	510	212	3.89	3.14	5.72
Morgan.....	655	86	235	58	276	1,128	216	2.65	3.87	4.52
Otero.....	838	101	268	140	329	1,193	355	2.89	3.59	4.34
Ouray.....	112	12	64	12	24	159	116	3.19	3.52	4.23
Park.....	138	29	76	3	30	157	58	1.70	1.76	2.16
Phillips.....	294	46	119	24	105	328	56	2.21	1.87	3.02
Pitkin.....	96	11	59	10	16	151	126	2.92	1.79	6.45
Prowers.....	565	67	230	49	219	603	266	2.92	2.59	5.32
Pueblo.....	2,886	268	707	893	1,018	2,541	1,240	3.75	3.52	4.43
Rio Blanco.....	139	17	68	13	41	145	59	2.89	2.56	4.98
Rio Grande.....	393	33	103	38	219	433	151	4.17	3.74	5.52
Routt.....	451	54	199	43	155	438	127	2.93	2.78	3.72
Saguache.....	214	31	80	12	91	315	103	2.40	2.74	3.29

¹ Includes \$23,409, levies for range cattle, sheep, and goats, not distributable by counties.² Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Con.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912			
	Total	State	County	Cities and towns	School districts			1932	1922	1912
San Juan	\$102	\$12	\$57	\$10	\$23	\$91	\$98	\$2.92	\$2.66	\$4.81
San Miguel	159	14	91	10	44	238	129	3.94	2.94	3.36
Sedgwick	321	39	111	34	137	383	82	2.85	3.38	4.73
Summit	108	15	58	6	29	123	71	2.50	2.30	3.84
Teller	195	16	80	41	58	296	466	4.38	4.04	5.73
Washington	390	47	149	15	179	565	89	2.91	1.94	3.27
Weld	2,609	315	760	290	1,244	3,881	737	2.89	3.34	3.61
Yuma	498	72	191	28	207	676	105	2.41	2.60	3.59

CONNECTICUT

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Connecticut relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 8 counties, the 40 cities and boroughs (including 14 consolidated towns and cities and 1 consolidated town and borough), the 42 school districts, the 154 towns, the 59 fire districts, the 33 improvement districts, the 1 metropolitan district, and the 18 other civil divisions, or a total of 356 political units that have power to levy taxes or incur debt.

The data for Connecticut were compiled from reports on file in the offices of the State tax commissioner and State department of education, Hartford, Conn., and from reports received through correspondence.

Fiscal year.—For Connecticut the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and boroughs, the school districts, the towns, the fire districts, the improvement districts, the metropolitan district, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Connecticut on January 1, 1932, was 1,630,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies, 1931.—The following statement discloses that for Connecticut the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. The State government, the cities and boroughs, the school districts, the towns, and the improvement districts show an excess of governmental costs over revenue receipts, but for the counties, the fire districts, the metropolitan district, and the other civil divisions, an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is \$10,663,766 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$22,855,088.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$128, 221, 854	100. 0	\$138, 885, 620	100. 0	\$160, 700, 082	100. 0	\$75, 609, 776	100. 0
State government.....	37, 470, 591	29. 2	41, 400, 545	29. 8	108, 342	. 1	1, 775, 355	2. 3
Counties.....	1, 915, 247	1. 5	1, 728, 258	1. 2	2, 939, 180	1. 8	1, 151, 728	1. 5
Cities and boroughs...	54, 274, 353	42. 3	59, 472, 840	42. 8	103, 234, 974	64. 2	45, 706, 452	60. 5
School districts ¹	2, 467, 232	1. 9	2, 651, 550	1. 9	10, 755, 938	6. 7	1, 594, 210	2. 1
Towns.....	30, 049, 364	23. 4	31, 780, 239	22. 9	41, 386, 656	25. 8	24, 090, 328	32. 7
Fire districts.....	609, 962	. 5	557, 044	. 4	868, 454	. 5	410, 123	. 5
Improvement dis- tricts.....	154, 326	. 1	234, 064	. 2	199, 917	. 1	132, 155	. 2
Metropolitan district..	1, 163, 194	. 9	959, 650	. 7	311, 062	. 2	57, 248	. 1
Other civil divisions..	117, 085	. 1	101, 430	. 1	896, 559	. 6	92, 177	. 1

¹ Exclusive of data for schools under the administration of cities and boroughs and towns.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Connecticut and all subdivisions of the State amounted to \$128,221,854, or an average of \$78.66 for each person in the State. Of this amount \$37,470,591 was for the State; \$1,915,247 for the counties; \$54,274,853 for the cities and boroughs; \$2,467,232 for the school districts; \$30,049,364 for the towns; \$609,962 for the fire districts; \$154,326 for the improvement districts; \$1,163,194 for the metropolitan district; and \$117,085 for the other civil divisions. The revenues collected include \$73,943,111, general property taxes; \$10,611,120, special taxes; \$1,035,279, poll taxes; \$20,601,695, licenses and permits; \$1,326,374, special assessments; \$6,746,331, subventions, donations, and pension assessments; \$2,480,987, interest, rents, and highway privileges; \$4,303,555, earnings of public service enterprises; \$6,390,072, earnings of general departments; and \$783,330, fines, forfeits, and escheats. Of the \$6,746,331 classified as subventions, donations, and pension assessments, \$1,993,644 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and the cities and boroughs and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and boroughs having a population of 2,500 and over amounted to \$9,315,000 in 1912, \$32,840,000 in 1922, and \$47,144,130 in 1931, this being an increase of 43.6 percent from 1922 to 1931, and of 406.1 percent from 1912 to 1931. Special taxes amounted to \$4,844,000 in 1912, \$5,780,000 in 1922, and \$9,642,138 in 1931. Poll taxes amounted to \$401,000 in 1912, \$363,000 in 1922, and \$587,312 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$1,348,000 in 1912, \$9,645,000 in 1922, and \$20,393,733 in 1931. Special assessments amounted to \$398,000 in 1912, \$1,184,000 in 1922, and \$814,571 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Connecticut and all subdivisions of the State for 1931 amounted to \$138,885,620, or an average expenditure of \$85.21 per person. Of the total amount expended, \$41,400,545 was disbursed by the State Government; \$1,728,258 by the counties; \$59,472,840 by the cities and boroughs; \$2,651,550 by the school districts; \$31,780,239 by the towns; \$557,044 by the fire districts; \$234,064 by the improvement districts; \$959,650 by the metropolitan district; and \$101,430 by the other civil divisions. The total comprises \$94,861,292 for operation and maintenance of general departments; \$2,599,510 for operation and maintenance of public-service enterprises; \$7,905,964 for interest on debt; and \$33,518,854 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$8,376,355; protection to person and property, \$12,943,150; health and sanitation, \$5,765,401; development and conservation of natural resources by State government, \$1,032,461; highways, \$11,405,125; charities, hospitals, and corrections, \$13,296,696; schools, \$34,605,030; libraries, \$1,093,721; recreation, \$1,985,522; and miscellaneous, \$4,357,831. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Connecticut were limited to the State, counties, and the towns and cities and boroughs with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments

and public service enterprises of the State, counties, and cities and boroughs of 2,500 population and over increased from \$15,748,000 to \$69,510,541, or 341.4 percent; interest payments, from \$1,477,000 to \$5,080,631, or 244 percent; and outlay payments, from \$4,307,000 to \$27,757,117, or 544.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and boroughs, the school districts, the towns, the fire districts, the improvement districts, the metropolitan district, and the other civil divisions, by counties.

Table 6 presents for the individual cities and boroughs, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and boroughs in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and boroughs, the school districts, and the towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Connecticut and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$160,700,082, or an average per capita of \$98.59. In 1922 the average per capita was \$70.33, and in 1912, \$44.03.

Of the total debt reported for 1931, \$108,342 was for the State government; \$2,938,180 for the counties; \$103,234,974 for the cities and boroughs; \$10,755,938 for the school districts; \$41,386,656 for the towns; \$868,454 for the fire districts; \$199,917 for the improvement districts; \$311,062 for the metropolitan district; and \$896,559 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 98.2 percent from 1922 to 1931 and 98.5 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 69.3 percent from 1922 to 1931 and 257.5 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Connecticut property is assessed by town assessors, one elected annually for a term of 3 years, except in towns in which officers are elected biennially, in which case assessors are elected for a term of 4 years.

Lists of property are required to be filed with the assessors on or before October 1 of each year. All property is assessed at its fair market value, which is deemed to be the present true and actual value thereof. Assessors are required during each period of 10 years after February 1, 1930, to make a revaluation of real estate. All valuations must be separately approved by a majority of the assessors. All school district, fire district, and highway taxes, or taxes of any other subdivision of a town, are laid on the assessment list of the town.

The assessed valuation of all property in Connecticut subject to levies of the general property tax was \$3,151,283,930 in 1931 as compared with \$1,962,764,000 in 1922 and \$1,041,334,000 in 1912. The per capita assessed valuation increased from \$881.15 in 1912 to \$1,367.39 in 1922, and to \$1,933.30 in 1931.

TAX LEVIES

In Connecticut collection of taxes is made by the town collector, who is elected at the annual town meeting for 1 year, unless otherwise provided by law. Any town, city, or other municipality may determine the date on which taxes are to be paid. When any community authorized to raise money by taxation lays a tax, it is required to appoint a collector thereof.

The total levies of the general property tax for the State and all subdivisions were \$16,489,000 for 1912, \$47,794,000 for 1922, and \$75,609,776 for 1931, this being a per capita of \$13.95, \$33.30, and \$46.39, respectively.

Of the total levies reported for 1931, \$1,775,355 was for the State government; \$1,151,728 for the counties; \$45,706,452 for the cities and boroughs; \$1,594,210 for the school districts; \$24,690,328 for the towns; \$410,123 for the fire districts; \$132,155 for the improvement districts; \$57,248 for the metropolitan district; and \$92,177 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.58 for 1912, \$2.44 for 1922, and \$2.40 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special	Poll	Licenses and permits							
Grand total	1,630,000	\$128,222	\$78.66	\$106,191	\$73,943	\$10,611	\$1,035	\$20,602	\$1,396	\$783	\$4,364	\$2,363	\$2,481	\$6,390	\$4,304

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$4,067,108, inheritance taxes, for State purposes only.

³ Excludes population of Greenwich borough, Fairfield County, for which no report was received.

⁴ Exclusive of data for schools under the administration of cities and boroughs and towns.

⁵ Not computed.

⁶ Exclusive of borough of Greenwich, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, depart- ments and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	Gen- eral prop- erty	Special	Poll	Li- censes and per- mits							
LITCHFIELD	83,600	\$3,750	\$44.86	\$3,063	\$2,917	\$49	\$65	\$32	\$21	\$14	\$286	\$102	\$27	\$174	\$63
County	83,600	1,139	1.66	96	80			16	3		39			4	
Cities and boroughs	28,120	1,197	42.57	1,014	978	12	21	3	12	3	62	74	2	30	
Towns		2,267	(6)	1,875	1,783	36	44	12		11	185	28	24	138	36
Fire districts		106	(6)	67	65	1		1	9				1	2	27
Improvement districts			(6)	1	1										
Other civil divisions		10	(6)	10	10										
MIDDLESEX	52,000	2,358	45.35	1,927	1,843	43	21	20	35	10	83	29	9	104	71
County	52,000	58	1.12	38	28			10			14			6	
Cities and boroughs	25,006	1,016	40.63	866	853	9		4	29	5	5		4	38	69
School districts		184	(6)	97	96	1					8			79	
Towns		1,073	(6)	905	845	33	21	6		5	56	29	5	71	2
Fire districts		18	(6)	18	18										
Improvement districts		3	(6)	3	3										
Other civil divisions		6	(6)						6						
NEW HAVEN	471,700	25,069	53.15	21,694	20,943	257	269	225	124	107	483	576	337	916	832
County	471,700	500	1.06	325	302			64			83			8	
Cities and boroughs	364,079	19,008	52.21	16,733	16,202	230	202	99	71	80	244	115	298	638	829
School districts		676	(6)	246	246						13	413		4	
Towns		4,775	(6)	4,291	4,135	27	67	62	42	27	143	48	31	190	3
Fire districts		22	(6)	22	22										
Improvement districts		84	(6)	74	74				9					1	
Other civil divisions		4	(6)	2	2				2						

NEW LONDON.....	121,400	5,825	47.98	4,069	3,929	68	58	34	15	55	209	31	16	368	1,042
County.....	121,400	114	.94	77	60		24	17			35			2	
Cities and boroughs.....	64,601	3,186	49.32	1,853	1,827	23		3	15	31			10	236	1,041
School districts.....		38	(*)	38	37	1									
Towns.....		2,428	(*)	2,067	1,952	43	58	14		24	172	30	6	129	
Fire districts.....		48	(*)	48	47	1									
Improvement districts.....		11	(*)	6	6						2	1		1	1
TOLLAND.....	28,900	1,080	37.37	801	676	90	24	11		8	134	17	8	97	15
County.....	28,900	45	1.56	26	22			4			16			3	
Cities and boroughs.....	10,937	160	1.46	142	115	26	24	1		7	15		1	1	
Towns.....		875	(*)	633	539	64		6		7	103	17	7	93	15
WINDHAM.....	54,300	2,125	39.13	1,526	1,431	31	44	20	27	9	193	48	10	212	100
County.....	54,300	92	1.69	61	50			11			18			13	
Cities and boroughs.....	23,630	419	17.73	283	276	6		1	27	4			2	7	96
Towns.....		1,608	(*)	1,178	1,101	25	44	8		5	175	48	8	190	4
Fire districts.....		4	(*)	2	2									2	
Improvement districts.....		1	(*)	1	1										
Other civil divisions.....		1	(*)	1	1										

* For an explanation of the population used in computing per capita figures, see text discussion, p. v.

† Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND BOROUGH,
BY POPULATION GROUPS: 1931
[Revenue receipts expressed in thousands]

CITY OR BOROUGH	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of public service enterprises	Earnings of general departments
				Total	General property	Special	Poll	Licenses and permits							
Grand total.....	1, 059, 318	\$54, 275	\$51. 28	\$46, 781	\$44, 389	\$1, 521	\$587	\$284	\$410	\$301	\$336	\$765	\$2, 064	\$3, 064	
30,000 population and over.....	800, 400	45, 449	56. 78	40, 511	38, 339	1, 397	516	259	301	253	227	720	1, 524	1, 509	
Hartford.....	167, 900	11, 101	66. 12	9, 993	8, 752	1, 032	131	78	129	73	58	253	553	24	
New Haven.....	162, 700	8, 906	54. 74	7, 994	7, 715	123	96	60	32	46	113	87	226	406	2
Bridgeport.....	146, 900	8, 309	56. 56	7, 890	7, 593	118	125	54	13	34	89	34	177	20	
Waterbury.....	100, 900	6, 356	62. 99	5, 684	5, 562	39	56	27	24	13	64	12	111	403	
New Britain.....	68, 600	3, 621	52. 78	3, 013	2, 917	25	55	16	45	21	52	25	127	286	
Stamford.....	47, 700	1, 690	35. 43	1, 576	1, 568	—	—	8	32	20	4	28	30	—	
Meriden.....	38, 900	1, 674	43. 03	1, 462	1, 399	27	29	7	9	8	41	2	31	110	
Norwalk.....	36, 800	2, 173	59. 05	1, 531	1, 487	14	24	6	5	14	27	11	44	502	
New London.....	30, 000	1, 619	53. 97	1, 368	1, 346	19	—	3	12	24	—	9	44	162	
8,000 to 30,000 population.....	206, 305	8, 151	39. 51	5, 812	5, 631	88	71	22	96	42	115	41	470	1, 466	
Bristol.....	29, 800	1, 366	45. 84	1, 016	971	19	22	4	22	5	16	4	155	132	
Torrington.....	26, 500	1, 175	44. 34	958	938	11	21	3	12	3	62	1	30	—	
Middletown.....	25, 000	1, 008	40. 32	859	846	9	—	4	29	5	5	4	37	69	
Norwich.....	23, 100	1, 428	61. 73	425	422	3	—	—	1	5	—	1	163	841	
Danbury.....	22, 800	1, 516	62. 63	412	408	—	—	4	8	6	—	13	12	65	
Ansonia.....	20, 300	708	34. 88	639	612	11	14	2	—	5	11	10	36	—	
Naugatuck.....	14, 315	515	35. 98	488	461	26	—	1	5	—	9	7	12	—	
Willimantic.....	12, 102	286	21. 96	198	193	4	—	1	18	3	—	—	1	45	
Wallingford.....	11, 400	461	40. 44	119	119	—	—	—	—	4	6	9	15	314	
Derby.....	10, 788	349	32. 35	312	312	4	7	2	—	3	—	—	11	—	
Sherborn.....	10, 200	361	35. 39	338	329	1	7	1	—	2	6	4	8	—	

2,500 to 3,000 population	36,143	466	12.89	300	269	30	1	12	5	15	2	43	89
Rockville	7,445	124	16.66	112	87	24	1	5	1	9	1	1	51
Putnam	7,318	116	15.85	58	57	1					1	1	
Greenwich													
Southington	5,125	47	9.17	39	37	2		1	1			6	
Jewett City	4,436	62	13.98	21	21								
Danielson	4,210	37	8.79	27	26	1		4	1			3	38
Groton	4,122	44	10.67	13	13			2	2			5	
Stafford Springs	3,492	36	10.31	30	28	2				6		27	
Less than 2,500 population	15,465	209	13.51	153	150	6	2	1	1		2	47	

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Revenue receipts not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND BOROUGHS, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Miscel-lane-ous			Opera-tion and main-te-nance of pub-lic-service enter-prises
Grand total	\$138,886	\$85.21	1,894,861	\$8,376	\$12,943	\$5,765	\$11,405	\$13,397	\$34,605	\$1,094	\$1,986	\$4,358	\$2,600	\$7,906	\$33,519
State government	41,401	25.40	122,703	3,094	1,830	1,875	2,939	5,648	3,940	169	152	2,024	13	605	18,060
Counties	1,728	1.06	1,567	205	83	83	4,455	885	252	16	126	126	17	144	17
Cities and boroughs	59,473	56.20	43,246	2,950	9,231	3,241	4,455	4,706	15,264	670	1,451	1,278	2,170	4,346	9,711
School districts	2,652	(*)	1,844	34	---	83	---	---	1,688	---	---	---	---	342	266
Towns	31,780	(*)	24,764	1,996	1,495	368	3,931	2,058	13,451	239	376	850	145	1,997	4,874
Fire districts	557	(*)	51	51	229	94	46	---	---	---	3	8	---	40	86
Improvement districts	234	(*)	10	10	56	28	25	---	---	---	3	6	---	10	93
Metropolitan district	960	(*)	95	32	---	36	---	---	---	---	---	---	3	204	392
Other civil divisions	101	(*)	83	4	19	40	9	---	10	---	1	27	269	18	---
FAIRFIELD	26,044	65.45	18,533	1,363	3,286	1,213	2,075	1,954	7,317	314	527	484	355	1,850	5,306
County	335	.84	18	18	63	---	---	207	---	6	---	12	---	29	---
Cities and boroughs	14,951	54.26	10,358	679	2,896	1,052	1,126	1,088	3,056	226	290	245	348	1,095	---
Towns	11,161	(*)	7,828	665	609	152	940	659	4,261	82	236	224	7	724	2,602
Fire districts	7	(*)	3	---	3	---	---	---	---	---	---	---	---	1	---
Improvement districts	40	(*)	38	1	15	9	9	---	---	---	1	3	---	1	1
HARTFORD	28,769	66.04	21,328	1,325	3,075	1,440	2,261	2,428	9,147	262	696	694	687	2,411	4,343
County	497	1.14	381	59	7	---	---	---	248	---	---	67	---	110	---
Cities and boroughs	17,718	64.50	13,433	706	2,529	1,119	1,145	1,995	4,822	192	622	353	338	1,106	2,791
School districts	1,904	(*)	1,025	31	361	83	---	---	---	---	---	39	---	432	47
Towns	7,534	(*)	5,967	463	73	73	1,095	433	3,195	70	72	205	78	528	961
Fire districts	375	(*)	301	31	160	90	16	---	---	---	1	3	---	16	58
Improvement districts	95	(*)	1	---	---	---	---	---	---	---	---	---	---	4	---
Metropolitan district	960	(*)	95	32	---	36	---	---	---	---	---	---	2	88	---
Other civil divisions	86	(*)	75	3	18	39	4	---	10	---	1	27	269	204	392

LITCHFIELD.	3,829	45.80	3,109	170	292	36	573	410	1,353	16	15	274	19	196	505
County	1,113	1.35	1,113	22	22	3	110	78	429	1	7	8	8	51	96
Cities and boroughs	2,322	43.39	1,113	15	169	20	444	165	924	15	6	65	19	128	425
Towns	2,322	(6)	1,820	3	33	1	15	167		15	2	3	15	24	24
Fire districts	96	(6)	57	3	33										
Improvement districts	1	(6)	1	1											
Other civil divisions	7	(6)	5	1		1	3							2	
MIDDLESEX.	2,699	51.90	1,910	169	107	36	362	172	970	27	13	54	46	140	603
County	61	1.17	58	9	2			39				8			3
Cities and boroughs	1,126	45.03	696	79	75	30	182	74	215	16	11	14	34	86	310
School districts	488	(6)	272						272					16	200
Towns	1,003	(6)	568	75	29	6	173	59	483	11	2	30	12	34	89
Fire districts	14	(6)	12	4			7					1		1	1
Improvement districts	4	(6)	4	2	1							1			
Other civil divisions	3	(6)												3	
NEW HAVEN.	27,244	57.76	20,508	1,579	3,702	963	2,044	1,897	8,932	273	529	587	486	2,082	4,170
County	465	9.99	461	69				368		9		15		4	
Cities and boroughs	21,191	58.20	15,346	1,114	3,280	553	1,386	1,269	6,279	228	480	457	481	1,705	3,693
School districts	613	(6)	4,070	37	374	92	649	280	521	36	47	112	5	88	1
Towns	4,871	(6)	4,070	10	8				280			1		276	511
Fire districts	21	(6)	19	6	39	18	8					2		2	
Improvement districts	70	(6)	75	2	1							2		4	
Other civil divisions	4	(6)	2											2	
NEW LONDON.	5,881	48.44	4,308	504	550	170	734	407	1,770	18	41	114	912	407	254
County	126	1.04	126	15				106				1			
Cities and boroughs	3,224	49.91	1,907	326	471	142	354	111	462	3	34	4	909	256	132
School districts	47	(6)	23						23					6	18
Towns	2,429	(6)	2,208	169	40	24	369	190	1,285	15	7	109	2	139	80
Fire districts	41	(6)	36	3	24	1	6							5	4
Improvement districts	14	(6)	8	1	1								1	1	
TOLLAND.	970	33.58	887	67	35	16	142	96	474		7	24	14	48	41
County	43	1.49	42	8	1			30				5		7	
Cities and boroughs	130	11.86	113	8	28	13	55	1	1		4	3		10	
Towns	797	(6)	712	53	6	3	87	65	473	6	3	16	14	40	31
WINDHAM.	2,049	37.73	1,697	105	96	16	275	285	702	9	6	103	68	167	217
County	88	1.62	80	6	3			57	4			10			8
Cities and boroughs	363	15.36	293	23	83	12	177	3				4		60	39
Towns	1,593	(6)	1,282	76	9	4	174	225	688	5	3	3	4	88	94
Fire districts	3	(6)	3		1		2			4		89	8	128	175
Improvement districts	1	(6)	1												
Other civil divisions	1	(6)	1				1								

* Includes \$1,032,461, payments for development and conservation of natural resources by State government.

* Exclusive of data for schools under the administration of cities and boroughs and towns.

* Not computed.

* Exclusive of the borough of Greenwich, for which no report was received.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND BOROUGH, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
CITY OR BOROUGH	Total	Per capita	Operation and maintenance of general departments											Oper- ation and main-tenance of pub-lic serv-ices enterprises	Interest Outlays
			Total	Gen-eral govern-ment	Protec- tion to person and prop-erty	Health and san-itation	High-ways and correc- tions	Schools	Libra-ries	Recrea- tion	Miscel- laneous				
Grand total.....	\$59,473	\$56.20	\$43,246	\$2,950	\$9,331	\$3,241	\$4,455	\$4,706	\$15,964	\$670	\$1,451	\$1,278	\$3,170	\$4,346	\$9,711
30,000 population and over.....	50,345	62.90	36,725	2,483	8,095	2,903	3,077	3,848	13,418	603	1,361	937	847	3,749	9,024
Hartford.....	12,113	72.14	9,431	496	1,850	882	633	1,492	3,184	135	519	240	45	691	1,946
New Haven.....	10,455	64.26	7,871	510	1,867	534	435	923	3,190	141	306	306	4	725	1,855
Bridgeport.....	8,704	59.25	7,106	360	1,732	665	485	923	2,306	155	214	176	11	661	928
Waterbury.....	6,436	63.79	4,495	400	955	204	567	279	1,817	51	135	87	128	809	1,004
New Britain.....	3,980	58.02	2,723	136	502	173	281	213	1,250	42	74	52	161	310	788
Stamford.....	1,825	38.26	1,184	126	433	237	233	10	45	57	43	43	109	148	493
Meriden.....	2,127	54.68	1,341	95	240	71	120	147	610	13	26	19	201	80	597
Norwalk.....	3,010	81.79	1,251	90	252	50	211	93	509	18	14	14	291	192	1,276
New London.....	1,695	56.50	1,323	270	264	87	112	109	462	3	16	-----	98	133	141
8,000 to 30,000 population.....	8,452	40.97	6,033	419	994	298	1,150	854	1,845	64	80	329	1,261	543	615
Bristol.....	1,544	51.81	1,256	67	153	59	106	290	388	15	28	60	132	97	59
Torrington.....	1,160	43.77	1,099	11	166	18	106	165	429	-----	6	198	-----	49	12
Middletown.....	1,120	44.80	690	74	75	30	182	74	215	16	11	13	34	86	310
Norwich.....	1,377	59.61	434	50	184	45	184	-----	-----	-----	17	-----	781	115	1
Danbury.....	551	24.17	434	75	126	88	145	-----	-----	-----	-----	-----	46	71	-----
Ansonia.....	737	36.31	615	38	65	11	67	115	292	13	2	12	-----	31	91
Naugatuck.....	655	45.76	569	38	64	11	107	110	226	-----	3	-----	-----	22	64
Willimantic.....	219	18.10	145	16	50	9	60	2	-----	2	2	4	28	19	20
Wallingford.....	413	36.23	108	10	37	7	32	-----	-----	-----	3	19	240	20	45
Derby.....	331	30.68	311	20	47	12	36	36	134	10	3	13	-----	18	3
Shelton.....	345	33.82	326	20	27	8	35	62	151	8	5	10	-----	15	4

2,500 to 8,000 population.....	422	11.67	299	21	89	28	141	4	1	3	6	6	62	39	22
Rockville.....	104	13.97	89	6	21	12	42	1	1	---	4	2	---	5	10
Putnam.....	107	14.62	50	5	21	1	21	1	---	---	1	---	32	18	7
Greenswich.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Southington.....	44	8.59	33	2	11	4	20	---	---	---	---	1	---	6	---
Jewett City.....	58	13.07	21	1	5	2	11	---	---	---	---	2	---	6	1
Danabson.....	37	8.79	35	2	12	2	16	---	---	3	---	---	30	2	---
Groton.....	46	11.16	42	3	12	6	18	2	---	---	1	---	---	---	4
Stafford Springs.....	26	7.45	24	2	7	1	13	---	---	---	---	1	---	2	---
Less than 2,500 population.....	254	16.42	189	27	53	12	87	---	---	---	4	6	---	15	50

¹ Governmental-cost payments not available.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND BOROUGH, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	1 \$185, 410	\$159, 027	\$25, 983	1 \$160, 700	\$98. 59
State government.....	13, 568	13, 351	217	108	.07
Counties.....	3, 258	2, 324	934	2, 938	1. 80
Cities and boroughs.....	109, 565	94, 370	14, 795	103, 235	97. 00
School districts ¹	11, 905	10, 673	1, 232	10, 756	(²)
Towns.....	44, 198	35, 979	8, 219	41, 387	(²)
Fire districts.....	908	694	214	868	(²)
Improvement districts.....	220	80	140	200	(²)
Metropolitan district.....	891	691	200	311	(²)
Other civil divisions.....	897	865	32	897	(²)
FAIRFIELD	44, 683	40, 710	3, 973	42, 435	106. 65
County.....	610	610	—	290	.73
Cities and boroughs.....	26, 529	24, 786	1, 783	25, 592	93. 66
Towns.....	17, 469	15, 316	2, 153	16, 478	(²)
Fire districts.....	55	—	55	55	(²)
Improvement districts.....	20	18	2	20	(²)
HARTFORD	1 58, 006	48, 297	9, 309	1 52, 021	119. 42
County.....	2, 535	1, 714	821	2, 535	5. 82
Cities and boroughs.....	32, 586	26, 962	5, 224	29, 106	105. 96
School districts.....	9, 551	8, 683	868	8, 470	(²)
Towns.....	11, 308	9, 322	1, 986	10, 514	(²)
Fire districts.....	330	241	89	290	(²)
Improvement districts.....	103	—	103	93	(²)
Metropolitan district.....	891	691	200	311	(²)
Other civil divisions.....	702	684	18	702	(²)
LITCHFIELD	3, 899	2, 948	951	3, 499	41. 85
County.....	18	—	18	18	.22
Cities and boroughs.....	722	699	23	526	18. 71
Towns.....	2, 759	1, 870	889	2, 555	(²)
Fire districts.....	342	321	21	342	(²)
Improvement districts.....	—	—	—	—	(²)
Other civil divisions.....	58	58	—	58	(²)
MIDDLESEX	2, 251	1, 440	811	2, 242	43. 12
County.....	—	—	—	—	—
Cities and boroughs.....	1, 109	1, 001	108	1, 109	44. 35
School districts.....	434	150	284	434	(²)
Towns.....	626	225	401	617	(²)
Fire districts.....	14	14	—	14	(²)
Improvement districts.....	4	—	4	4	(²)
Other civil divisions.....	64	50	14	64	(²)
NEW HAVEN	49, 992	41, 961	8, 031	47, 959	101. 67
County.....	75	—	75	75	.16
Cities and boroughs.....	42, 368	35, 524	6, 844	41, 013	112. 65
School districts.....	1, 786	1, 756	30	1, 718	(²)
Towns.....	5, 555	4, 503	1, 052	4, 955	(²)
Fire districts.....	51	43	8	51	(²)
Improvement districts.....	84	62	22	74	(²)
Other civil divisions.....	73	73	—	73	(²)
NEW LONDON	8, 688	6, 763	1, 925	8, 249	67. 95
County.....	—	—	—	—	—
Cities and boroughs.....	5, 342	4, 618	724	5, 026	77. 80
School districts.....	134	84	50	134	(²)
Towns.....	3, 088	1, 996	1, 102	2, 985	(²)
Fire districts.....	115	75	40	115	(²)
Improvement districts.....	9	—	9	9	(²)
TOLLAND	928	692	236	838	29. 00
County.....	20	—	20	20	.69
Cities and boroughs.....	132	119	13	94	8. 59
Towns.....	776	573	203	724	(²)
WINDHAM	3, 395	2, 865	530	3, 349	61. 68
County.....	—	—	—	—	—
Cities and boroughs.....	777	681	96	769	32. 54
Towns.....	2, 617	2, 184	433	2, 579	(²)
Fire districts.....	1	—	1	1	(²)
Improvement districts.....	—	—	—	—	(²)
Other civil divisions.....	—	—	—	—	(²)

¹ Includes notes in anticipation of assessments amounting to \$400,000.

² Not computed.

³ Exclusive of debt for schools under the administration of cities and boroughs and towns.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND BOROUGHS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR BOROUGH	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	1 \$109,565	\$94,370	\$14,795	1 \$103,235	\$97.00
30,000 population and over	1 95,559	82,724	12,435	1 90,339	112.87
Hartford.....	1 21,385	16,962	4,023	1 18,914	112.65
New Haven.....	19,628	15,524	4,104	18,642	114.68
Bridgeport.....	15,297	14,797	500	15,297	104.13
Waterbury.....	18,254	16,401	1,853	18,085	179.24
New Britain.....	7,980	7,592	388	7,275	106.05
Stamford.....	3,645	3,145	500	3,250	68.13
Meriden.....	2,289	1,821	468	2,289	58.84
Norwalk.....	5,298	4,957	341	4,931	133.99
New London.....	1,783	1,525	258	1,656	55.20
8,000 to 30,000 population	12,287	10,204	2,083	11,385	55.19
Bristol.....	3,060	2,290	770	2,785	93.46
Torrington.....	639	634	5	443	16.72
Middletown.....	1,100	1,001	99	1,100	44.00
Norwich.....	3,074	2,657	417	2,989	129.39
Danbury.....	1,562	1,197	365	1,419	62.24
Ansonia.....	546	519	27	396	19.51
Naugatuck.....	569	404	165	569	39.75
Willimantic.....	367	349	18	367	30.33
Wallingford.....	674	460	214	636	55.79
Derby.....	395	395	-----	383	35.50
Shelton.....	301	298	3	298	29.22
2,500 to 8,000 population	1,369	1,237	132	1,191	28.27
Rockville.....	105	99	6	67	9.00
Putnam.....	363	285	78	355	48.51
Greenwich.....	266	232	34	266	44.47
Southington.....	118	118	-----	89	17.37
Jewett City.....	116	114	2	93	20.96
Danielson.....	47	47	-----	47	11.16
Groton.....	327	322	5	247	59.92
Stafford Springs.....	27	20	7	27	7.73
Less than 2,500 population	350	205	145	320	20.69

¹ Includes notes in anticipation of assessments amounting to \$400,000.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND BOROUGH, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$180,700	\$100,954	\$52,036	\$98.59	\$70.33	\$44.03
State government.....	108	6,088	7,111	0.07	4.24	6.12
Counties.....	2,938	1,490	964	1.80	1.03	0.82
Cities and boroughs.....	103,235	65,460	29,755	97.00	65.69	37.64
School districts.....	10,756	6,152	(3)	(3)	(3)	(3)
Towns.....	41,387	20,635	14,206	(3)	(3)	(3)
Fire districts.....	868	(3)	(3)	(3)	(3)	(3)
Improvement districts.....	200	(3)	(3)	(3)	(3)	(3)
Metropolitan district.....	311	(3)	(3)	(3)	(3)	(3)
Other civil divisions.....	897	1,129	(3)	(3)	(3)	(3)
Fairfield.....	42,435	23,253	10,263	106.65	68.31	38.70
Hartford.....	52,021	27,633	12,033	119.42	77.16	44.91
Litchfield.....	3,499	3,297	1,764	41.85	42.37	24.36
Middlesex.....	2,242	1,843	1,706	43.12	38.36	36.38
New Haven.....	47,959	29,559	11,615	101.67	67.91	32.32
New London.....	8,249	6,568	5,079	67.95	60.78	54.03
Tolland.....	838	793	741	29.00	28.94	27.34
Windham.....	3,349	1,920	1,724	61.68	35.58	35.31

¹ Exclusive of debt for schools under the administration of cities and boroughs and towns.

² Debt on account of schools is included with city or borough liabilities.

³ Not computed.

⁴ Includes \$2,202,300, reported as for specified civil divisions.

⁵ Fire, improvement, and other districts included with "Other Civil Divisions."

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$3,151,284	\$2,809,934	\$341,350	\$1,962,764	\$1,041,334	\$1,933.30	\$1,367.39	\$881.15
Fairfield.....	903,629	818,545	85,084	517,146	264,637	2,271.00	1,519.19	997.95
Hartford.....	878,552	781,332	97,220	558,278	248,504	2,016.88	1,558.86	927.41
Litchfield.....	152,285	135,618	16,667	91,980	57,738	1,821.59	1,182.12	797.48
Middlesex.....	80,282	70,621	9,661	44,256	30,578	1,543.88	921.18	652.03
New Haven.....	873,844	770,891	102,953	579,839	312,173	1,852.54	1,332.10	868.56
New London.....	175,060	159,006	16,054	98,888	76,557	1,442.01	915.21	814.33
Tolland.....	30,957	25,636	5,321	26,932	17,481	1,071.18	982.51	645.35
Windham.....	56,675	48,285	8,390	45,445	33,666	1,043.74	842.18	689.11

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND BOROUGH, SCHOOL DISTRICTS, TOWNS, FIRE DISTRICTS, IMPROVEMENT DISTRICTS, METROPOLITAN DISTRICT, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931										1931	1922	1912
	Total	State	County	Cities and boroughs	School districts	Towns	Fire districts	Im-prove-ment dis-tricts	Metro-politan dis-trict	Other civil divi-sions	1912	1922	1912
State total.....	\$75,610	\$1,776	\$1,152	\$45,708	\$1,594	\$24,691	\$410	\$132	\$37	\$92	\$16,489	\$2,44	\$1.56
Fairfield.....	21,071	483	211	11,511	-----	8,755	9	41	-----	61	3,865	2.33	1.46
Hartford.....	21,596	514	359	13,504	-----	5,733	245	14	57	18	4,187	2.46	1.68
Litchfield.....	2,934	69	80	1,907	1,152	1,803	64	1	-----	10	4,770	1.93	1.33
Middlesex.....	1,746	44	28	650	221	1,782	17	4	-----	-----	425	2.17	1.39
New Haven.....	21,903	514	298	17,000	193	3,808	23	65	-----	2	5,239	2.51	1.68
New London.....	4,098	100	106	1,745	28	2,063	50	6	-----	-----	1,259	2.34	1.64
Tolland.....	681	19	20	101	-----	541	-----	-----	-----	-----	232	2.20	1.44
Windham.....	1,581	33	50	288	-----	1,206	2	1	-----	1	472	2.79	1.40

DELAWARE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Delaware relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 3 counties, the 50 cities and towns, and the 213 school districts, or a total of 267 political units that have power to levy taxes or incur debt.

The data for Delaware were compiled from reports on file in the office of the Department of Public Instruction, Dover, Del., and from reports received through correspondence.

Fiscal year.—For Delaware the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, and the school districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Delaware on January 1, 1932, was 240,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Delaware the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$1,612,411. The State government and the cities and towns also show an excess of governmental costs over revenue receipts, but for the counties and the school districts an excess of revenue receipts over governmental costs is shown.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$23, 299, 475	100. 0	\$24, 911, 886	100. 0	\$29, 087, 587	100. 0	\$5, 915, 024	100. 0
State government.....	12, 471, 532	53. 5	13, 913, 963	55. 9	2, 071, 264	7. 1	(¹)	(¹)
Counties.....	3, 263, 735	14. 0	3, 131, 866	12. 6	9, 635, 052	33. 1	2, 586, 230	43. 7
Cities and towns.....	7, 471, 659	32. 1	7, 797, 103	31. 3	16, 072, 296	55. 3	3, 236, 245	54. 7
School districts.....	92, 549	. 4	68, 954	. 3	1, 308, 975	4. 5	92, 549	1. 6

¹ No general property tax levied for State purposes.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Delaware and all subdivisions of the State amounted to \$23,299,475, or an average of \$97.08 for each person in the State. Of this amount \$12,471,532 was for the State; \$3,263,735 for the counties; \$7,471,659 for the cities and towns; and \$92,549 for the school districts. The revenues collected include \$5,310,156, general property taxes; \$7,647,713 special taxes; \$20,895, poll taxes; \$2,657,927, licenses and permits; \$158,462 special assessments; \$4,692,045, subventions, donations, and pension assessments; \$666,610, interest, rents, and highway privileges; \$1,046,720, earnings of public service enterprises; \$960,683, earnings of general departments; and \$138,264, fines, forfeits, and escheats. Of the \$4,692,045 classified as subventions, donations, and pension assessments, \$1,037,951 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$1,494,000 in 1912, \$4,315,000 in 1922, and \$4,995,891 in 1932, this being an increase of 15.8 percent from 1922 to 1932, and of 234.4 percent from 1912 to 1932. Special taxes amounted to \$28,000 in 1912, \$2,317,000 in 1922, and \$7,647,713 in 1932. Poll taxes amounted to \$11,000 in 1912, \$290,000 in 1922, and \$9,285 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$542,000 in 1912, \$908,000 in 1922, and \$2,656,917 in 1932. Special assessments amounted to \$44,000 in 1912, \$138,000 in 1922, and \$149,420 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Delaware and all subdivisions of the State for 1932 amounted to \$24,911,886, or an average expenditure of \$103.80 per person. Of the total amount expended, \$13,913,963 was disbursed by the State government; \$3,131,866 by the counties; \$7,797,103 by the cities and towns; and \$68,954 by the school districts. The total comprises \$13,067,770 for operation and maintenance of general departments; \$815,048 for operation and maintenance of public service enterprises; \$1,420,314 for interest on debt; and \$9,608,754 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

For 1932 the governmental-cost payments were \$1,612,411 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a

population of 2,500 and over increased from \$2,149,000 to \$13,622,709, or 533.9 percent; interest payments from \$263,000 to \$1,293,918, or 392 percent; and outlay payments from \$619,000 to \$9,595,933, or 1,450.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, and the school districts, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, and the school districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions in the county.

For 1932, the combined gross debt of Delaware and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$29,087,587 or an average per capita of \$121.20. In 1922 the average per capita was \$98.32, and in 1912, \$32.98.

Of the total debt reported for 1932, \$2,071,264 was for the State government; \$9,635,052 for the counties; \$16,072,296 for the cities and towns; and \$1,308,975 for the school districts.

The gross debt of the State government, less sinking fund assets, decreased 64.5 percent from 1922 to 1932 and increased 171.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 62.6 percent from 1922 to 1932 and 343.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Delaware is assessed by the board of assessment in the several counties. A general assessment of all taxable property is made each year for New Castle County, every 4 years for Kent County, and every 6 years for Sussex County. All real and personal property is assessed at its true value.

The assessed valuation of all property in Delaware subject to levies of the general property tax was \$292,168,868 in 1932 as compared with \$227,070,000 in 1922 and \$93,814,000 in 1912. The per capita assessed valuation increased from \$450.95 in 1912 to \$994.48 in 1922, and to \$1,217.37 in 1932.

TAX LEVIES

In Delaware, the receiver of taxes and county treasurer may collect the taxes or collectors of taxes may be appointed.

The total levies of the general property tax for the State and all subdivisions were \$1,791,000 for 1912, \$4,841,000 for 1922, and \$5,915,024 for 1932, this being a per capita of \$8.61, \$21.20, and \$24.65, respectively.

Of the total levies reported for 1932, \$2,586,230 was for the county government; \$3,236,245 for the cities and towns; and \$92,549 for the school districts. There was no general property tax levied for State purposes for 1932. The average rate of levy per \$100 of the assessed valuation was \$1.91 for 1912, \$2.13 for 1922, and \$2.02 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS										
Total	Per capita		Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts and pension assess- ments	Highway privi- leges, depart- ments interest	Earnings of general depart- ments	Earnings of public service enter- prises
			Total	General property	Poll	Licenses and permits							
Grand total.....	\$33,900	\$97.08	\$115,637	\$5,310	\$21	\$2,658	\$158	\$138	\$4,640	\$52	\$867	\$861	\$1,047
<hr/>													
State governments													
Counties.....	240,000	12,471	10,191	3		2,540		56	1,038	32	483	671	
Cities and towns.....	240,000	5,264	2,289	2,272	5			28	712		27	208	
School districts.....	154,450	7,472	3,064	2,942	16	106	158	54	2,890	20	157	82	1,047
		93	93	93									
<hr/>													
KENT													
County.....	32,000	786	328	315	4	9	2	5	175		2	39	235
Cities and towns.....	32,000	408	206	199		7		4	172		1	25	
School districts.....	13,592	347	91	85	4	2	2	1	3		1	14	235
		31	31	31									
<hr/>													
NEW CASTLE													
County.....	163,200	9,165	4,616	4,507	6	103	148	73	3,211	19	167	217	714
Cities and towns.....	163,200	2,303	1,776	1,771	5			24	328		18	157	
School districts.....	120,981	6,818	2,796	2,692	1	103	148	49	2,883	19	149	60	714
		44	44	44									
<hr/>													
SUSSEX													
County.....	45,800	878	502	485	11	6	8	4	216	1	15	34	98
Cities and towns.....	45,800	553	302	302		5			212		8	26	
School districts.....	19,877	307	177	165	11	1	8	4	4	1	7	8	98
		18	18	18									

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Includes \$2,067,200, inheritance taxes; \$377,016, income taxes; and \$5,063,283, other special taxes, for State purposes only.³ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
Grand total.....	154,450	87,472	\$48.38	\$3,064	\$3,942	\$16	\$106	\$158	\$54	\$2,990	\$20	\$157	\$82	\$1,047
30,000 population and over.....	106,597	6,546	61.41	2,687	2,584	-----	103	145	45	2,883	19	148	58	561
Wilmington.....	106,597	6,546	61.41	2,687	2,584	-----	103	145	45	2,883	19	148	58	561
2,500 to 8,000 population.....	16,549	566	34.20	143	137	4	2	4	7	2	-----	1	15	304
Dover.....	4,800	222	46.25	45	43	-----	2	1	1	-----	-----	-----	13	162
New Castle.....	4,131	98	23.72	38	38	-----	-----	1	1	-----	-----	1	1	56
Newark.....	3,899	128	32.83	30	30	-----	-----	2	3	-----	-----	-----	-----	93
Milford.....	3,719	118	31.73	30	26	4	-----	-----	2	2	-----	-----	1	83
Less than 2,500 population.....	31,304	360	11.50	234	221	12	1	9	2	5	1	8	9	92

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlay	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			Operation and maintenance of public-service enterprises
Grand total.....	\$24,912	\$103.80	\$13,067										\$815	\$1,431	\$9,609
State government.....	13,914	57.98	17,306	\$427	\$411	\$209	\$325	\$752	\$4,497	\$13	\$91	\$260		166	6,442
Counties.....	8,132	13.05	2,120	553	218	31	744	484				82		471	541
Cities and towns.....	7,797	50.48	13,641										815	715	2,626
School districts.....	7, 69	(¹)												69	
KENT.....	697	21.78	352											167	68
County.....	374	11.69	236	64	20		86	51				15		116	22
Cities and towns.....	300	22.07	116											28	46
School districts.....	23	(¹)												23	
NEW CASTLE.....	9,426	57.76	4,981											636	2,907
County.....	2,206	13.52	1,586	430	181	26	519	378				44		225	395
Cities and towns.....	7, 188	59.41	3,395											645	2,512
School districts.....	7, 32	(¹)												32	
SUSSEX.....	875	19.10	428											69	192
County.....	552	12.05	298	59	17	5	139	55				23		130	124
Cities and towns.....	309	15.55	130											69	42
School districts.....	14	(¹)												14	

¹ Includes \$21,332, payments for development and conservation of natural resources by State government.

² Not available by departments.

³ Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$7, 797	\$50. 48	\$3, 641	\$815	\$715	\$2, 696
30,000 population and over.....	6, 894	64. 67	3, 277	545	613	2, 459
Wilmington.....	6, 894	64. 67	3, 277	545	613	2, 459
2,500 to 8,000 population.....	573	34. 62	154	220	45	154
Dover.....	197	41. 04	62	78	14	43
New Castle.....	96	23. 24	34	34	10	18
Newark.....	135	34. 62	37	54	13	31
Milford.....	145	38. 99	21	54	8	62
Less than 2,500 population.....	330	10. 54	210	50	57	13

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$31, 200	\$30, 824	\$296	\$80	\$29, 088	\$121. 20
State government.....	3, 216	3, 216			2, 072	8. 63
Counties.....	9, 647	9, 642		5	9, 635	40. 15
Cities and towns.....	17, 029	16, 665	296	68	16, 073	104. 07
School districts.....	1, 308	1, 301		7	1, 308	(¹)
KENT.....	3, 081	3, 067		14	3, 071	95. 97
County.....	2, 085	2, 085			2, 085	65. 16
Cities and towns.....	692	684		8	682	50. 18
School districts.....	304	298		6	304	(¹)
NEW CASTLE.....	20, 973	20, 799	171	3	20, 031	122. 74
County.....	4, 754	4, 754			4, 754	29. 13
Cities and towns.....	15, 464	15, 291	171	2	14, 522	120. 04
School districts.....	755	754		1	755	(¹)
SUSSEX.....	3, 930	3, 742	125	63	3, 914	85. 46
County.....	2, 808	2, 803		5	2, 796	61. 06
Cities and towns.....	873	690	125	58	869	43. 72
School districts.....	249	249			249	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$17, 029	\$16, 665	\$296	\$68	\$16, 073	\$104. 07
30,000 population and over.....	14, 661	14, 661			13, 816	129. 61
Wilmington.....	14, 661	14, 661			13, 816	129. 61
2,500 to 8,000 population.....	1, 218	1, 019	199		1, 138	68. 77
Dover.....	439	439			439	91. 46
New Castle.....	366	201	165		286	69. 23
Newark.....	259	253	6		259	66. 43
Milford.....	154	126	28		154	41. 41
Less than 2,500 population.....	1, 150	985	97	68	1, 119	35. 75

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$29, 088	\$22, 451	\$6, 860	\$121. 20	\$98. 32	\$32. 18
State government.....	2, 072	5, 834	763	8. 63	25. 55	3. 70
Counties.....	9, 635	5, 961	1, 389	40. 15	25. 98	6. 68
Cities and towns.....	16, 073	10, 656	4, 665	104. 07	67. 98	37. 12
School districts.....	1, 308	(¹)	² 43	(³)		(³)
Kent.....	3, 071	1, 173	345	95. 97	37. 80	10. 54
New Castle.....	20, 031	13, 767	5, 462	122. 74	89. 00	42. 81
Sussex.....	3, 914	1, 677	290	85. 46	38. 34	6. 09

¹ Reported in county or civil division in which located.² Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.³ Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$392, 169	\$392, 169	(1)	\$227, 070	\$93, 814	\$1, 217. 37	\$984. 48	\$450. 95
Kent.....	29, 385	29, 385	-----	26, 925	17, 542	918. 28	867. 90	536. 12
New Castle.....	224, 373	224, 373	-----	169, 052	61, 374	1, 374. 83	1, 092. 84	481. 09
Sussex.....	38, 411	38, 411	-----	31, 093	14, 896	838. 67	710. 85	311. 95

¹ Valuation of personal property included with that of real property.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School dis- tricts					
	State total.....	\$5, 915	(1)	\$2, 586	\$3, 236	\$93	\$4, 841	\$1, 791	\$2. 02	\$2. 13	$1. 91
Kent.....	333	-----	192	110	31	295	193	1. 13	1. 10	1. 10
New Castle.....	5, 023	-----	2, 034	2, 945	44	4, 141	1, 399	2. 24	2. 45	2. 28
Sussex.....	559	-----	360	181	18	405	199	1. 46	1. 30	1. 34

¹ No general property tax levied for State purposes.

FLORIDA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Florida relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 67 counties, the 254 cities, towns, and villages, the 815 special school districts, and the 360 other civil divisions (anti-mosquito district, conservancy district, drainage districts, flood-control districts, hospital district, improvement districts, inlet districts, navigation districts, port districts, reclamation district, road and bridge districts, and sanitary district), or a total of 1,497 political units that have power to levy taxes or incur debt. No reports for the cities of Fort Pierce and Kissimmee were received; the data presented relating to their indebtedness and tax levies were compiled from information available in the Bureau.

The data for Florida were compiled largely from reports on file in the offices of the State comptroller and the State superintendent of public instruction, Tallahassee, Fla., and from reports received through correspondence.

Fiscal year.—For Florida the fiscal year reported for the State governments is that ending June 30, 1932; while the statistics for the counties, the cities, towns, and villages, the special school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Florida on January 1, 1932, was 1,519,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Florida the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had remaining \$8,342,935 to apply on the reduction of debt or for other purposes. This excess of revenue receipts over governmental costs was 0.6 percent for the State government, 8.3 percent for the counties, 10.7 percent for the cities, towns, and villages, 10.7 percent for the special school districts, and 29.6 percent for the other civil divisions.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$106,584,521	100.0	\$98,241,586	100.0	\$513,022,736	100.0	\$58,097,202	100.0
State government.....	25,889,650	24.3	25,725,035	26.2	391,191	0.1	2,538,709	4.4
Counties ¹	30,151,891	28.3	27,847,875	28.3	93,990,553	18.3	16,653,117	28.7
Cities, towns, and villages.....	35,579,736	33.4	32,137,585	32.7	252,512,399	49.2	25,130,556	43.3
Special school districts ¹	7,340,081	6.9	6,633,448	6.8	51,217,000	10.0	9,632,378	16.6
Other civil divisions.....	7,643,163	7.2	5,897,643	6.0	114,911,593	22.4	4,142,442	7.1

¹ Data for county schools are included with the data for the counties.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Florida and all subdivisions of the State amounted to \$106,584,521, or an average of \$70.17 for each person in the State. Of this amount \$25,869,650 was for the State; \$30,151,891 for the counties (including county schools); \$35,579,736 for the cities, towns, and villages; \$7,340,081 for the special school districts; and \$7,643,163 for the other civil divisions. The revenues collected include \$48,496,562, general property taxes; \$675,041, special taxes; \$419,149, poll taxes; \$20,644,262, licenses and permits; \$4,859,561, special assessments; \$14,758,788, subventions, donations, and pension assessments; \$1,237,219, interest, rents, and highway privileges; \$9,986,286, earnings of public service enterprises; \$4,771,362, earnings of general departments; and \$736,291, fines, forfeits, and escheats. Of the \$14,758,788 classified as subventions, donations, and pension assessments, \$2,664,181 represents subventions by the Federal Government to the State, principally for highways.

Each county of Florida constitutes a school unit, and all special tax districts for school purposes are designated as special school districts. The county schools are under the jurisdiction of the counties and the financial transactions of these schools are included with those of the county in the tables of this report, while the data for the special school districts are shown separately.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$7,360,000 in 1912, \$23,307,000 in 1922, and \$35,225,265 in 1931, this being an increase of 51.1 percent from 1922 to 1931, and 378.6 percent from 1912 to 1931. Special taxes amounted to \$31,000 in 1912, \$169,000 in 1922, and \$675,041 in 1931. Poll taxes amounted to \$92,000 in 1912, \$124,000 in 1922, and \$419,149 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$1,316,000 in 1912, \$3,729,000 in 1922, and \$20,503,977 in 1931. Special assessments amounted to \$508,000 in 1912, \$1,177,000 in 1922, and \$3,061,865 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Florida and all subdivisions of the State for 1931 amounted to \$98,241,586, or an average expenditure of \$64.68 per person. Of the total amount expended, \$25,725,035 was disbursed by the State government; \$27,847,875 by the counties (including county schools); \$32,137,585 by the cities, towns, and villages; \$6,633,448 by the special school districts; and \$5,897,643 by the other civil divisions. The total comprises \$62,042,947 for operation and maintenance of general departments; \$5,046,249 for operation and maintenance of public-service enterprises; \$21,361,141 for interest on debt; and \$9,791,249 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part, the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the special school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922

no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages, having a population of 2,500 and over increased from \$9,314,000 to \$60,161,206, or 545.9 percent; interest payments, from \$678,000 to \$13,792,133, or 1,934.2 percent; and outlay payments from \$4,211,000 to \$8,311,634, or 97.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the special school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Florida and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$513,022,736, or an average per capita of \$337.74. In 1922 the average per capita was \$95.96, and in 1912, \$22.72.

Of the total debt reported for 1931, \$391,191 was for the State government; \$93,990,553 for the counties (including county schools); \$252,512,399 for the cities, towns, and villages; \$51,217,000 for the special school districts; and \$114,911,593 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 55 percent from 1922 to 1931 and 36.8 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 426.3 percent from 1922 to 1931 and 2,779.1 percent from 1912 to 1931.

ASSESSED VALUATIONS

All real and personal property is subject to taxation as of January 1 of each year, the assessment being made by county assessors and their assistants between that date and July 1.

Returns of all real and tangible personal property must be filed on or before April 1 of each year. Returns of real property both inside and outside of incorporated cities and towns, and of tangible personal property are required to show 50 percent of the full cash value thereof.

The assessed valuation of all property in Florida subject to levies of the general property tax was \$520,453,961 in 1931 as compared with \$421,449,000 in 1922 and \$212,887,000 in 1912. The per capita assessed valuation increased from \$257.91 in 1912 to \$411.55 in 1922, and decreased to \$342.63 in 1931.

TAX LEVIES

State, county, school district, and any special taxes authorized by the county commissioners are collected on one roll by county tax collectors. All taxes are due and payable on November 1 of each year.

The total levies of the general property tax for the State and all subdivisions were \$8,436,000 for 1912, \$32,194,000 for 1922, and \$58,097,202 for 1931, this being a per capita of \$10.22, \$31.44, and \$38.25, respectively.

Of the total levies reported for 1931, \$2,538,709 was for the State government; \$16,653,117 for the counties (including county schools); \$25,130,556 for the cities, towns, and villages; \$9,632,378 for the special school districts; \$4,142,442 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.96 for 1912, \$7.64 for 1922, and \$11.16 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											Earnings of public service enterprises	
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest		Earnings of general departments
				Total	General property	Poll	Licenses and permits							
Grand total	1, 519, 000	\$106, 584	\$70. 17	\$ 870, 235	\$48, 497	\$419	\$20, 644	\$4, 859	\$736	\$14, 682	\$176	\$1, 238	\$4, 772	\$9, 986
State government	1, 519, 000	25, 370	17. 03	\$ 20, 513	3, 414		16, 424		3	2, 664	86	300	2, 304	
Counties	1, 519, 000	30, 152	19. 85	19, 031	15, 750	419	2, 862		377	9, 479	5	417	842	1
Cities, towns, and villages	\$ 919, 435	35, 579	38. 70	19, 850	18, 552		1, 298	3, 666	356	135	84	377	1, 128	9, 983
Special school districts		7, 840	()	7, 211	7, 211		4			4	1		9	
Other civil divisions		7, 643	()	3, 630	3, 570		60	1, 193		2, 300		135	383	2
ALACHUA	35, 800	1, 245	35. 07	634	561	6	67	29	11	284		3	13	271
County	35, 800	217	10. 85	217	156	6	55		3	164			1	
Cities, towns, and villages	17, 573	459	26. 12	145	138		7	29	8			1	5	271
Special school districts		157	()	153	153								4	
Other civil divisions		244	()	119	114		5			120		2	3	
BAKER	6, 400	122	19. 06	66	56	2	8		2	53			1	
County	6, 400	74	11. 56	40	31	2	7		2	32				
Cities, towns, and villages	519	3	5. 78	3	2		1						1	
Special school districts		24	()	23	23									
Other civil divisions		21	()							21				
BAY	12, 200	522	42. 79	289	249	5	35	1	4	119		1	84	24
County	12, 200	351	28. 77	180	133	5	12		3	119		1	78	
Cities, towns, and villages	6, 330	162	25. 59	130	107		23	1	1				6	24
Special school districts		9	()	9	9									
BRADFORD	9, 800	183	18. 67	110	103	2	5		2	66		1	4	
County	9, 800	82	8. 37	38	34	2	2		2	40			2	
Cities, towns, and villages	2, 204	12	5. 44	11	11								1	
Special school districts		17	()	17	17									
Other civil divisions		72	()	44	41		3			26		1	1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BREVARD	14,100	\$860	\$60.28	\$559	\$515	\$4	\$40	\$46	\$11	\$155			\$23	\$42
County	14,100	332	23.55	222	192	4	26		9	72			18	
Cities, towns, and villages	8,993	287	31.07	173	164		9	46	2				3	42
Special school districts		105	(^a)	101	101								2	
Other civil divisions		146	(^a)	63	58		5			83				
BROWARD	22,600	1,677	74.20	1,302	1,243	8	51	74	7	183				
County	22,600	354	15.66	270	250	8	12		*	82				96
Cities, towns, and villages	19,915	777	39.02	643	608		35	25	5				9	94
Special school districts		106	(^a)	106	106					101			2	
Other civil divisions		440	(^a)	283	279		4	49						
CALHOUN	7,400	149	20.14	73	68	3	2		1	61			5	9
County	7,400	94	12.70	52	47	3	2		1	41				
Cities, towns, and villages	1,270	11	8.66	2	2									
Special school districts		18	(^a)	18	18									9
Other civil divisions		26	(^a)	1	1					20			5	
CHARLOTTE	4,300	193	44.88	125	119	2	4		3	60				5
County	4,300	142	33.02	81	75	2	4		3	58				
Cities, towns, and villages	1,833	10	5.46	5	5									5
Special school districts		29	(^a)	29	29									
Other civil divisions		12	(^a)	10	10					2				
CITRUS	5,600	315	66.25	226	215	3	8	16	3	60			3	7
County	5,600	236	42.14	171	161	3	7		3	60			2	
Cities, towns, and villages	2,064	51	24.47	27	26			16					1	7
Special school districts		28	(^a)	28	28									
Other civil divisions														
CLAY	7,100	230	32.39	139	128	3	8		5	60	\$1	2	3	20
County	7,100	81	11.41	46	37	3	6		5	30				
Cities, towns, and villages	3,312	49	14.79	24	23		1				1	1	3	20
Special school districts		17	(^a)	17	17									
Other civil divisions		83	(^a)	51	51		1			30				

COLLIER	3,200	345	107.81	226	215	1	10	21	2	67	2	1	26
County	3,200	181	83.75	170	170	1	10	19	2	64	2	1	18
Cities, towns, and villages	3,200	32	82.05	13	13								
Special school districts	3,200	17	(6)	17	17								
Other civil divisions	26	26	(6)	15	15			2		3			8
COLUMBIA	14,700	366	24.90	194	177	3	14	5	5	132		3	2
County	14,700	228	15.51	90	76	3	11		3	132		3	25
Cities, towns, and villages	14,700	103	23.32	69	66		3	5	2				25
Special school districts	4,416	35	(6)	35	35								
DADE	160,100	11,158	69.69	7,816	7,210	47	559	746	97	1,081	21	210	338
County	160,100	3,413	21.32	2,175	2,119	47	209		18	1,009		112	99
Cities, towns, and villages	160,100	6,153	47.76	4,268	3,949		349	608	79		21	90	208
Special school districts	128,831	1,248	(6)	1,220	1,220							8	28
Other civil divisions	344	344	(6)	122	122		1	138		72			3
DE SOTO	7,900	352	45.13	220	200	4	16	29	2	79		1	21
County	7,900	169	21.67	92	74	4	14		1	74		1	1
Cities, towns, and villages	7,900	126	29.09	98	98		2	26	1			1	1
Special school districts	4,332	18	(6)	18	18								
Other civil divisions	39	39	(6)	12	12			3		5			19
DIXIE	7,200	158	21.94	97	90	2	5		5	50		6	
County	7,200	115	15.97	79	72	2	5		5	25		6	
Cities, towns, and villages	7,200	2	1.87	2	2								
Special school districts	1,071	16	(6)	16	16								
Other civil divisions	25	25	(6)							25			
DUVAL	162,700	10,241	62.94	4,910	4,102	44	764	139	63	1,013	22	103	136
County	162,700	3,005	18.47	1,896	1,238	44	614		23	1,013		87	33
Cities, towns, and villages	162,700	6,713	48.36	2,494	2,344		150	137	40		22	66	101
Special school districts	138,819	433	(6)	433	433								
Other civil divisions	90	90	(6)	87	87			2				1	
ESCAMBIA	54,300	1,789	32.95	1,205	1,038	13	154	22	35	359		25	47
County	54,300	824	15.17	445	374	13	58		10	355		7	7
Cities, towns, and villages	54,300	769	24.34	568	472		96	22	23			18	40
Special school districts	31,600	192	(6)	192	192								96
Other civil divisions	4	4	(6)							4			
FLAGLER	2,500	166	66.40	108	99	1	8	17	3	35		1	2
County	2,500	72	28.80	54	45	1	8		3	14		1	
Cities, towns, and villages	2,500	17	19.56	15	15								
Special school districts	8	8	(6)	8	8								2
Other civil divisions	69	69	(6)	31	31			17		21			
FRANKLIN	6,400	146	22.81	83	78		5	2	2	49			1
County	6,400	84	13.13	43	39			2	1	40			9
Cities, towns, and villages	6,400	39	9.58	26	25		1	2	1			1	9
Special school districts	4,070	14	(6)	14	14								
Other civil divisions	9	9	(6)							9			

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits								
GADSDEN.....	31,000	\$563	\$18.16	\$274	\$202	\$3	\$69	\$6	\$13	\$181			\$1	\$2	\$86
County.....	31,000	361	11.65	169	102	3	64		10	181				2	86
Cities, towns, and villages.....	10,931	139	12.72	42	37		5	6	3						
Special school districts.....	63	63	(^c)	63	63										
GILCHRIST.....	4,200	94	22.38	55	49	1	5		1	38					
County.....	4,200	70	16.67	36	31	1	4		1	33					
Cities, towns, and villages.....	4,706	2	2.83	2			1								
Special school districts.....	17	(^c)	(^c)	17	17					5					
Other civil divisions.....	6	6	(^c)												
GLADES.....	2,900	278	95.88	105	100	1	4	115	2	33			1	7	15
County.....	2,900	57	19.66	45	41	1	3		2	9				1	
Cities, towns, and villages.....	612	30	49.02	15	14		1								15
Special school districts.....	13	(^c)	(^c)	13	13										
Other civil divisions.....	178	(^c)	(^c)	32	32			115		24			1	6	
GULF.....	3,400	76	22.35	43	40		3	1	2	29					1
County.....	3,400	65	19.12	34	31		3		2	29					
Cities, towns, and villages.....	1,435	5	3.48	3				1							1
Special school districts.....	6	6	(^c)	6	6										
HAMILTON.....	9,454	149	15.76	71	63		8		1	69			1	1	6
County.....	9,454	123	13.01	52	45		7		1	69			1		
Cities, towns, and villages.....	2,927	17	5.81	10	9		1							1	6
Special school districts.....	9	9	(^c)	9	9										
HARDEE.....	10,500	289	27.62	183	164	6	13		4	94			1		7
County.....	10,500	128	12.19	72	65	6	11		4	52					
Cities, towns, and villages.....	3,871	29	7.49	22	21		1								7
Special school districts.....	34	34	(^c)	34	34					34					
Other civil divisions.....	98	98	(^c)	55	54		1			42			1		

HENDRY	3,900	224	57.44	91	84	2	5	77	3	48	5
County	3,900	76	19.49	44	38	2	1	4	3	29	
Cities, towns, and villages	2,681	14	5.22	13	13						
Special school districts		23	(^c)	28	28			77		19	5
Other civil divisions		106	(^c)	5							
HERNANDO	5,000	331	66.20	257	146	2	109	6	4	53	11
County	5,000	271	54.20	217	106	2	109		2	52	11
Cities, towns, and villages	1,405	34	24.20	15	15			6	2		
Special school districts		21	(^c)	21	21						
Other civil divisions		5	(^c)	4	4					1	
HIGHLANDS	10,100	648	64.16	412	380	3	20	50	9	106	66
County	10,100	261	25.84	189	131	3	25		8	93	
Cities, towns, and villages	7,060	280	39.56	161	137		4	50	1		66
Special school districts		82	(^c)	80	80						2
Other civil divisions		25	(^c)	12	12					13	
HILLSBOROUGH	164,700	7,300	44.32	4,804	4,302	63	439	293	56	1,049	566
County	164,700	2,695	16.36	1,602	1,283	63	290		6	823	209
Cities, towns, and villages	114,495	3,176	27.74	2,101	1,918		183	165	50	42	566
Special school districts		1,002	(^c)	989	989						12
Other civil divisions		1,427	(^c)	112	112			128		184	
HOLMES	12,900	196	15.19	85	73	5	7	3	5	90	5
County	12,900	109	8.45	38	28	5	5		5	66	
Cities, towns, and villages	1,292	17	13.16	8	7		1	3			5
Special school districts		28	(^c)	27	27						1
Other civil divisions		42	(^c)	12	11		1			24	5
INDIAN RIVER	7,300	632	86.58	303	287	2	14	134	4	76	73
County	7,300	153	20.96	108	95	2	11		3	37	4
Cities, towns, and villages	3,310	274	82.78	86	85		1	108	1		73
Special school districts		33	(^c)	33	33						
Other civil divisions		172	(^c)	76	74		2	26		39	31
JACKSON	32,100	522	16.26	270	197	5	68	12	10	220	4
County	32,100	393	11.93	161	91	5	55		9	218	4
Cities, towns, and villages	6,125	67	10.94	48	35		13	12	1	2	
Special school districts		72	(^c)	71	71						
JEFFERSON	13,408	229	17.08	125	107	2	16		6	92	5
County	13,408	183	13.65	87	71	2	14		6	89	
Cities, towns, and villages	1,901	19	9.99	14	12		2				5
Special school districts		20	(^c)	20	20					3	
Other civil divisions		7	(^c)	4	4						
LAFAYETTE	4,400	85	19.32	43	39	1	3		1	40	1
County	4,400	78	17.73	36	32	1	3		1	40	
Cities, towns, and villages	555	2	3.60	2	2						
Special school districts		5	(^c)	5	5						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population !	Total	Per capita	Taxes				Special assessments and rents	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				General property			Poll								Licenses and permits
				Total	General property	Poll									
LAKE	24,900	\$1,618	\$64.98	\$1,085	\$1,027	\$6	\$52	\$62	\$13	\$252		\$45	\$77	\$84	
County	24,900	477	19.16	320	269	6	45		9	128		11	9		
Cities, towns, and villages	24,900	421	30.37	268	263		5	62				6	7	84	
Special school districts	13,864	178	(^e)	175	175							3			
Other civil divisions	542		(^e)	332	330		2			124		25	61		
LEE	16,300	856	52.52	525	498	3	24	15	8	172		3	42	91	
County	16,300	351	21.53	215	191	3	21		7	123		2	4		
Cities, towns, and villages	10,315	254	24.62	142	139		3	5	1	15				91	
Special school districts	126	134	(^e)	126	126								8		
Other civil divisions	117		(^e)	42	42			10		34		1	30		
LEON	24,400	1,159	47.50	607	501	6	100	15	22	105		26	14	370	
County	24,400	515	21.11	388	291	6	91		18	95		7	7		
Cities, towns, and villages	11,500	566	49.22	141	132		9	15	4	10		19		370	
Special school districts		78	(^e)	78	78										
LEVY	12,900	335	25.97	189	173	2	14	3	3	117		1	9	13	
County	12,900	216	16.74	106	94	2	10		3	106		1			
Cities, towns, and villages	3,121	31	9.93	15	11		4	3						13	
Special school districts	38	38	(^e)	38	38										
Other civil divisions	50		(^e)	30	30					11			9		
LIBERTY	4,067	73	17.95	29	21	1	7		2	42					
County	4,067	68	16.72	24	16	1	7		2	42					
Special school districts		5	(^e)	5	5										
MADISON	15,614	315	20.17	171	157	3	11	11	3	116		1		13	
County	15,614	225	14.41	106	93	3	10		2	116		1			
Cities, towns, and villages	3,278	51	15.56	26	25		1	11	1					13	
Special school districts		39	(^e)	39	39										

MANATEE.....	23,800	1,174	49.33	742	695	6	41	122	13	207	21	12	57
County.....	23,800	1,477	20.04	272	237	6	29	87	9	177	16	2	57
Cities, towns, and villages.....	12,804	432	33.50	267	255	---	12	---	4	12	3	2	---
Special school districts.....	---	124	(6)	122	122	---	---	35	---	18	2	5	---
Other civil divisions.....	---	141	(6)	81	81	---	---	---	---	---	---	---	---
MARION.....	30,500	1,352	44.33	721	675	6	40	40	16	296	10	73	106
County.....	30,500	808	26.49	492	453	6	33	---	11	278	7	20	---
Cities, towns, and villages.....	9,510	413	43.43	102	95	---	7	40	5	17	3	60	106
Special school districts.....	---	123	(6)	122	122	---	---	---	---	---	---	1	---
Other civil divisions.....	---	8	(6)	5	5	---	---	---	---	1	---	2	---
MARTIN.....	5,600	297	53.04	231	214	2	15	9	2	49	2	4	---
County.....	5,600	164	29.29	117	103	2	12	5	2	43	1	1	---
Cities, towns, and villages.....	2,919	52	17.81	41	41	---	3	---	---	---	---	3	---
Special school districts.....	---	14	(6)	14	14	---	---	4	---	6	1	---	---
Other civil divisions.....	---	67	(6)	56	56	---	---	---	---	---	---	---	---
MONROE.....	13,624	620	45.51	431	377	6	48	4	3	121	1	60	---
County.....	13,624	486	35.67	303	266	6	31	3	1	121	1	60	---
Cities, towns, and villages.....	12,831	120	9.35	115	98	---	17	---	2	---	---	---	---
Special school districts.....	---	13	(6)	13	13	---	---	1	---	---	---	---	---
Other civil divisions.....	---	1	(6)	---	---	---	---	---	---	---	---	---	---
NASSAU.....	9,375	283	30.19	170	152	2	16	3	8	83	10	9	---
County.....	9,375	205	21.87	108	96	2	10	2	7	77	7	6	---
Cities, towns, and villages.....	3,660	44	12.02	32	26	2	6	---	1	6	3	---	---
Special school districts.....	---	33	(6)	30	30	---	---	---	---	---	---	3	---
Other civil divisions.....	---	1	(6)	---	---	---	---	1	---	---	---	---	---
OKALOOSA.....	10,000	238	23.80	129	118	3	8	2	6	98	---	---	3
County.....	10,000	171	17.10	90	82	3	5	---	6	75	---	---	---
Cities, towns, and villages.....	1,029	10	9.72	5	3	---	2	2	---	---	---	---	3
Special school districts.....	---	33	(6)	33	33	---	---	---	---	---	---	---	---
Other civil divisions.....	---	24	(6)	1	---	---	1	---	---	23	---	---	---
OKECHOBEE.....	4,500	127	28.22	63	55	2	6	5	1	47	---	5	6
County.....	4,500	100	22.22	48	41	2	5	---	---	47	---	5	---
Cities, towns, and villages.....	1,795	21	11.70	12	11	---	1	2	1	---	---	---	6
Special school districts.....	---	2	(6)	2	2	---	---	---	---	---	---	---	---
Other civil divisions.....	---	4	(6)	1	1	---	---	3	---	---	---	---	---
ORANGE.....	54,800	2,995	54.65	2,000	1,838	---	162	21	26	408	39	62	427
County.....	54,800	1,475	26.92	1,020	904	---	116	---	14	401	26	14	---
Cities, towns, and villages.....	36,589	1,110	28.04	606	560	---	46	17	12	7	13	6	427
Special school districts.....	---	405	(6)	373	373	---	---	---	---	---	---	32	---
Other civil divisions.....	---	5	(6)	1	1	---	---	4	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
OSCEOLA	11,300	\$502	\$44.42	\$327	\$317	---	\$10	\$10	\$3	\$111	---	\$5	\$1	\$45
County	11,300	189	27.26	198	198	---	9	2	2	107	---	1	1	45
Cities, towns, and villages	1,863	117	62.80	58	57	---	10	10	1	---	---	2	---	---
Special school districts	30	31	(^o)	30	30	---	---	---	---	---	---	1	---	---
Other civil divisions	46	41	(^o)	41	41	---	---	---	---	4	---	1	---	---
PALM BEACH	57,700	5,323	92.25	3,845	3,461	\$23	361	701	21	458	\$1	34	98	165
County	57,700	1,459	25.29	1,253	933	23	297	6	6	189	1	7	3	7
Cities, towns, and villages	46,136	2,334	50.59	1,707	1,652	---	55	391	15	---	---	9	47	165
Special school districts	351	348	(^o)	348	348	---	---	---	---	2	---	---	---	---
Other civil divisions	1,179	537	(^o)	537	528	---	9	310	---	267	---	18	47	---
PASCO	10,900	499	45.78	356	336	5	15	3	14	109	---	1	3	13
County	133	76	12.20	60	60	5	11	5	5	52	---	---	---	---
Cities, towns, and villages	3,999	80	20.01	53	51	---	2	3	9	---	---	---	2	13
Special school districts	63	(^o)	(^o)	63	63	---	---	---	---	---	---	---	---	---
Other civil divisions	223	164	(^o)	164	162	---	2	---	---	57	---	1	---	---
PINELLAS	67,900	9,980	102.80	3,601	3,332	9	210	1,185	33	518	13	96	290	1,244
County	67,900	1,519	22.37	1,223	1,098	9	116	12	12	258	---	4	22	---
Cities, towns, and villages	57,991	4,711	81.24	1,924	1,834	---	90	1,170	21	12	13	64	263	1,244
Special school districts	230	(^o)	(^o)	230	230	---	---	---	---	---	---	---	---	---
Other civil divisions	520	224	(^o)	224	220	---	4	15	---	248	---	28	5	---
POLK	78,000	4,688	60.10	2,812	2,657	17	138	444	35	607	---	30	155	605
County	78,000	1,117	14.32	708	598	17	73	10	10	373	---	8	18	---
Cities, towns, and villages	50,000	2,292	45.84	1,064	1,048	---	36	441	25	---	---	8	129	605
Special school districts	601	591	(^o)	591	591	---	9	3	---	2	---	---	---	---
Other civil divisions	678	429	(^o)	429	420	---	---	---	---	232	---	14	---	---
PUTNAM	18,700	856	45.78	497	437	4	56	14	12	143	---	24	134	32
County	18,700	502	26.84	261	214	4	43	11	11	104	---	18	108	---
Cities, towns, and villages	8,987	168	18.69	121	109	---	12	9	1	---	---	3	2	32
Special school districts	73	(^o)	(^o)	68	68	---	---	---	---	---	---	1	4	---
Other civil divisions	113	47	(^o)	47	46	---	1	5	---	39	---	2	20	---

St. Johns	19,600	994	49.18	661	617	7	37	17	11	157	41	7	70
County	19,600	994	28.33	263	266	7	29	8	8	157	41	6	70
Cities, towns, and villages	13,773	400	20.04	314	306		8	12	3			1	
Special school districts		35	(6)	35	38								
Other civil divisions		13	(6)	8				5					
St. Lucie	7,600	531	69.87	287	266	3	18	89	5	90	2	58	
County	7,600	276	36.32	155	133	3	17		5	67	1	48	
Cities, towns, and villages		23	(6)	23	23								
Special school districts		232	(6)	109	108		1	89		23	1	10	
Other civil divisions													
Santa Rosa	14,200	289	20.35	125	111	5	9	3	11	119	6	18	6
County	14,200	178	12.54	86	74	5	7		11	77	1	2	
Cities, towns, and villages	1,466	16	10.91	6	6		1	3				1	6
Special school districts		31	(6)	31	31								
Other civil divisions		64	(6)	2	1		1			42	5	16	
Sarasota	13,900	860	61.87	590	552	5	33	77	7	116	4	12	54
County	13,900	486	34.96	330	330	5	20		5	111	2	4	
Cities, towns, and villages	9,899	199	20.29	134	121		13	1	2		2	6	54
Special school districts		80	(6)	80	80								
Other civil divisions		96	(6)	12	12			76		5		2	
Seminole	20,100	822	40.90	570	536	4	30	8	17	175	4	3	43
County	20,100	395	19.65	235	208	4	23		11	145	2	3	
Cities, towns, and villages	12,641	273	21.77	208	201		7	5	6	9	1	1	43
Special school districts		126	(6)	124	124								
Other civil divisions		28	(6)	3	3			3		21		1	
Sumter	11,100	303	27.30	143	129	3	11	53		102	1		4
County	11,100	127	11.44	68	56	3	9			59			
Cities, towns, and villages	4,026	15	3.73	10	9		1	1					4
Special school districts		51	(6)	51	51								
Other civil divisions		110	(6)	14	13		1	52		43	1		
Suwannee	15,731	313	19.90	159	143	1	15		5	126	2	4	17
County	15,731	218	13.86	83	70	1	12		4	128	2	3	
Cities, towns, and villages	3,232	51	15.78	32	20		3		1			1	17
Special school districts		44	(6)	44	44								
Taylor	13,900	388	28.74	252	231	2	19	4	7	103	2	20	
County	13,900	301	22.30	178	159	2	17		5	100	2	16	
Cities, towns, and villages	2,744	57	20.77	44	42		2	4	2	3		4	
Special school districts		30	(6)	30	30								
Union	7,800	108	13.85	54	49	1	4		4	48			2
County	7,800	95	12.18	43	38	1	4		4	48			2
Cities, towns, and villages	7,886	7	7.90	5	6								
Special school districts		6	(6)	6	6								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
VOLUSIA.....	46,100	\$3,434	\$74.49	\$2,544	\$2,393	\$22	\$129	\$90	\$26	\$386		\$27	\$100	\$271
County.....	46,100	973	21.11	764	675	22	67		13	191			5	
Cities, towns, and villages.....	33,806	1,425	42.15	1,062	1,006		56	60				14	5	271
Special school districts.....		386	(¹)	381	381								5	
Other civil divisions.....		650	(¹)	337	331		6	20		195		13	85	
WAKULLA.....	5,500	100	18.18	42	37	2	3		2	55		1		
County.....	5,500	91	16.55	34	29	2	3		2	54		1		
Special school districts.....		8	(¹)	8	8									
Other civil divisions.....		1	(¹)							1				
WALTON.....	15,000	312	20.80	174	157	5	12	14	6	113		1	4	
County.....	15,000	248	16.53	128	112	5	11		6	111		1	2	
Cities, towns, and villages.....	2,636	37	14.04	23	22		1	14						
Special school districts.....		21	(¹)	21	21									
Other civil divisions.....		6	(¹)	2	2					2			2	
WASHINGTON.....	12,200	177	14.51	87	72	4	11	1	4	85				
County.....	12,200	150	12.30	69	56	4	9		4	77				
Cities, towns, and villages.....	1,878	12	6.39	11	9		2	1						
Special school districts.....		7	(¹)	7	7									
Other civil divisions.....		8	(¹)							8				

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$170,242, inheritance taxes, and \$94,795, other special taxes, for State purposes only.

³ Exclusive of population of Fort Pierce, St. Lucie County, and Kissimmee, Osceola County, for which no reports were received.

⁴ Exclusive of county schools.

⁵ Not computed.

⁶ Exclusive of the city of Kissimmee, for which no report was received.

⁷ No report was received for Fort Pierce, the only city in this county.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and es- timates cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and inter- est	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Licenses and per- mits							
Grand total	919,435	\$35,579	\$38.70	\$19,850	\$18,552	\$1,398	\$3,666	\$356	\$135	\$94	\$377	\$1,138	\$9,983
30,000 population and over	419,200	17,879	42.65	8,957	8,199	758	1,799	179	42	50	267	753	5,832
Jacksonville	131,900	6,327	47.97	2,297	2,154	143	121	36		22	64	101	3,086
Miami	108,200	3,709	34.28	2,558	2,286	272	365	59		21	74	187	445
Tampa	106,200	2,990	28.15	1,981	1,806	175	158	43	42	6	48	177	536
St. Petersburg	41,300	4,084	98.89	1,553	1,481	72	1,133	16		2	63	248	1,069
Pensacola	31,600	769	24.34	568	472	96	22	25			18	40	96
8,000 to 30,000 population	186,831	6,039	32.32	3,703	3,491	212	181	62	34	20	26	115	1,898
Orlando	20,900	862	28.83	408	369	39		9		20	2		423
West Palm Beach	20,500	790	26.78	760	724	36		8				22	
Lakeland	20,400	977	47.89	361	347	14	107	10			1	71	427
Daytona Beach	18,300	748	40.87	623	578	45		10				2	113
St. Augustine	13,100	397	30.31	312	304	8	12	3					70
Key West	12,831	120	9.35	115	98	17	3	2					
Tallahassee	11,500	566	49.22	141	132	9	15	4	10		19	7	370
Gainesville	11,100	409	36.85	122	117	5	29	6			1	4	247
Sanford	10,900	261	23.94	196	191	7	4	6			1	1	42
Fort Myers	10,000	253	25.30	141	138	3	5	1	15				91
Fort Lauderdale	9,800	473	48.27	399	383	16	6	1				6	61
Sarasota	9,500	183	19.26	123	110	13		2			2	2	54

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments and permits	Fines, forfeits, and seizures	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
2,500 to 8,000 population.....	167,016	\$7,633	\$45.70	\$4,619	\$4,371	\$248	\$1,082	\$72	\$58	\$11	\$60	\$140	\$1,591
Clearwater.....	7,607	318	41.80	163	153	10	---	1	12	11	---	---	129
Ocala.....	7,281	391	53.70	87	81	6	36	4	17	---	2	49	196
Winter Haven.....	7,130	382	53.68	223	217	6	139	---	---	---	---	13	---
Plant City.....	6,800	133	19.66	89	82	7	6	5	---	---	---	---	27
Palatka.....	6,500	155	23.85	109	98	11	9	1	---	---	3	2	31
Miami Beach.....	6,494	1,568	241.45	1,079	1,025	54	210	13	---	---	16	3	247
Bradentown.....	5,986	276	46.11	197	188	9	20	1	11	---	3	---	44
Lake Worth.....	5,940	668	112.46	219	217	2	312	1	---	---	---	6	130
Coral Gables.....	5,667	565	99.18	449	437	12	20	2	---	---	---	6	88
River Junction.....	5,624	29	5.16	8	7	1	---	1	---	---	---	---	20
South Jacksonville.....	5,597	302	53.96	151	147	4	16	2	---	---	1	---	132
Panama City.....	5,402	142	26.29	119	96	23	---	---	---	---	---	---	22
Barrow.....	5,269	226	42.89	81	77	4	8	1	---	---	---	23	113
De Land.....	5,246	254	48.42	196	191	5	23	1	---	---	1	1	32
Fort Pierce ¹	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake City.....	4,416	103	23.32	69	66	3	5	2	---	---	---	2	25
New Smyrna.....	4,149	200	48.20	88	84	4	16	1	---	---	8	1	86
Leesburg.....	4,113	163	39.03	103	99	4	26	2	---	---	4	---	28
Arcadia.....	4,082	128	30.87	98	96	2	26	1	---	---	---	1	---
Quincy.....	3,788	96	25.34	25	22	3	4	2	---	---	---	2	63
Winter Park.....	3,698	163	44.22	141	136	5	4	1	6	---	10	1	16
Tarpon Springs.....	3,414	59	17.28	34	29	5	---	2	---	---	---	---	7
Lake Wales.....	3,401	102	29.99	99	95	4	---	2	---	---	---	1	---
Marianna.....	3,372	54	16.01	39	28	11	12	1	---	---	---	---	---
Avon Park.....	3,355	69	20.57	46	44	2	23	---	2	---	---	---	---

	3,219	40	12.43	29	28	1	1	2	1	3	24	1	120	662
Manatee.....														
Kissimmee ¹				25	24	1	2	1						6
Apalachicola.....	3,150	38	12.06	35	24	1	2	1						9
Palmetto.....	3,043	106	34.83	33	31	2	65	1						7
Haines City.....	3,037	88	28.98	65	62	3	14	1			7			
Fernandina.....	3,023	42	13.89	30	24	6	2	1	6		3			62
Sebring.....	2,912	172	39.07	83	81	2	25	1						20
Hollywood.....	2,869	233	31.91	181	175	16	18	1			1			
Eustis.....	2,835	83	23.28	66	46		15	1						
Perry.....	2,744	57	20.77	44	42	2	4	2	3					
Live Oak.....	2,734	49	17.92	30	27	3		1						17
Melbourne.....	2,677	60	22.41	43	40	3	6	1						9
De Funiak Springs.....	2,636	37	14.04	23	22	1	14							
Pompano.....	2,614	16	6.12	9	8	1	1	1						4
Hialeah.....	2,600	56	21.16	30	21	9		3						21
Wauchula.....	2,574	13	5.06	6	6	1								7
Less than 2,500 population.....	146,388	4,028	27.52	2,571	2,491	80	604	43	1	3	24		120	662

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS												
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments									
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous
Grand total.....	\$98,942	\$64.68	\$62,043									
State government.....	25,725	16.94	19,391									
Counties.....	27,848	18.33	21,701									
Cities, towns, and villages.....	32,138	34.95	116,190									
Special school districts.....	6,634	(1)	3,945									
Other civil divisions.....	5,897	(1)	816									
ALACHUA.....	1,104	31.10	558									
County.....	1,386	10.87	354									
Cities, towns, and villages.....	416	23.67	153									
Special school districts.....	101	(1)	50									
Other civil divisions.....	201	(1)	1									
BAKER.....	109	17.03	89									
County.....	84	13.13	79									
Cities, towns, and villages.....	3	5.78	3									
Special school districts.....	14	(1)	7									
Other civil divisions.....	8	(1)										
BAY.....	355	29.10	206									
County.....	250	20.49	146									
Cities, towns, and villages.....	95	15.01	52									
Special school districts.....	10	(1)	8									
BRADFORD.....	155	15.82	97									
County.....	71	7.24	68									
Cities, towns, and villages.....	12	5.44	12									
Special school districts.....	16	(1)	16									
Other civil divisions.....	56	(1)	1									
BAY.....	347	18	115									
County.....	20	12	2									
Cities, towns, and villages.....	80	68	115									
Special school districts.....	47	4	50									
Other civil divisions.....	200		1									
BAY.....	18	2										
County.....	3	3										
Cities, towns, and villages.....	7	7										
Special school districts.....	8											
Other civil divisions.....												
BAY.....	9	137	9									
County.....	101	34	10									
Cities, towns, and villages.....	3	2										
Special school districts.....	56	1										
Other civil divisions.....	55											
Operation and maintenance of public service enterprises.....	\$5,046											
Interest.....	\$21,361											
Outlays.....	\$9,792											

BREVARD	54	33	475	54	1	125	21	116	35	222	34
County	766	25	317	80	1	80	116	35	31	31	15
Cities, towns, and villages	363	74	80	80	1	80	116	35	31	31	11
Special school districts	191	23	66	66	1	66	66	66	56	56	2
Other civil divisions	106	23	3	3	1	3	3	3	38	38	6
BROWARD	1,575	68	709	110	63	8	131	68	529	269	7
County	336	15	312	110	63	8	131	68	37	37	7
Cities, towns, and villages	716	35	288	110	63	8	131	68	337	337	24
Special school districts	119	95	66	110	63	8	131	68	52	52	1
Other civil divisions	384	6	43	1	1	1	42	1	103	103	227
CALHOUN	129	17	99	31	8	8	49	23	7	7	7
County	96	12	88	31	8	8	49	23	7	7	1
Cities, towns, and villages	12	9	4	31	8	8	49	23	7	7	6
Special school districts	15	45	6	31	8	8	49	23	7	7	6
Other civil divisions	6	6	1	31	8	8	49	23	7	7	6
CHARLOTTE	138	32	107	40	8	8	32	16	4	26	1
County	85	19	81	40	8	8	32	16	4	3	1
Cities, towns, and villages	14	7	10	40	8	8	32	16	4	3	1
Special school districts	32	6	16	40	8	8	32	16	4	3	1
Other civil divisions	7	6	1	40	8	8	32	16	4	3	1
CITRUS	289	51	160	72	12	1	47	4	89	36	36
County	286	42	132	72	12	1	47	4	69	35	35
Cities, towns, and villages	26	12	8	72	12	1	47	4	13	13	1
Special school districts	27	48	20	72	12	1	47	4	7	7	7
Other civil divisions	7	6	1	72	12	1	47	4	7	7	7
CLAY	195	27	114	26	7	1	41	12	66	66	3
County	78	10	75	26	7	1	41	12	1	1	2
Cities, towns, and villages	47	14	23	26	7	1	41	12	11	11	1
Special school districts	15	9	15	26	7	1	41	12	8	8	4
Other civil divisions	55	6	1	26	7	1	41	12	8	8	4
COLLER	203	63	94	28	4	2	25	16	11	83	15
County	153	47	71	28	4	2	25	16	17	17	13
Cities, towns, and villages	17	43	5	28	4	2	25	16	17	17	13
Special school districts	16	9	16	28	4	2	25	16	17	17	13
Other civil divisions	17	6	2	28	4	2	25	16	17	17	13
COLUMBIA	328	22	213	35	12	3	96	22	504	3,224	788
County	210	14	147	35	12	3	96	22	504	3,224	788
Cities, towns, and villages	91	20	44	35	12	3	96	22	504	3,224	788
Special school districts	27	61	22	35	12	3	96	22	504	3,224	788
Other civil divisions	27	61	22	35	12	3	96	22	504	3,224	788
DADE	10,926	68	6,410	1,067	177	144	773	43	3,224	3,224	54
County	2,828	17	2,204	1,067	177	144	773	43	3,224	3,224	54
Cities, towns, and villages	6,386	49	3,437	1,067	177	144	773	43	3,224	3,224	54
Special school districts	1,439	57	679	1,067	177	144	773	43	3,224	3,224	54
Other civil divisions	273	6	90	1,067	177	144	773	43	3,224	3,224	54

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation			Development and conservation of natural resources	Miscellaneous enterprises
DE SOTO	\$255	\$32.69	\$159	\$29			\$10	\$2	\$67				\$94	\$2
County	177	22.69	108										67	2
Cities, towns, and villages	53	12.23	39						8				14	
Special school districts	9	()	8										1	
Other civil divisions	16	()	4	1							\$3		12	
DIXIE	147	20.42	107											
County	120	16.67	93	16			23	6	47			\$1	38	2
Cities, towns, and villages	2	1.87	2										25	
Special school districts	11	()	11						11					
Other civil divisions	14	()	1	1									13	
DUVAL	8,890	54.64	5,612											
County	2,833	16.52	2,333	786	\$28	\$5	330	56	1,128				\$1,636	563
Cities, towns, and villages	5,689	40.98	2,833										1,636	54
Special school districts	441	()	441						441				766	454
Other civil divisions	72	()	5				3				2		12	55
ESCAMBIA	1,906	35.10	1,397											
County	933	17.18	776	231	2	3	60	19	457				104	87
Cities, towns, and villages	938	29.68	617									4	104	126
Special school districts	34	()	4						4				28	31
Other civil divisions	1	()											1	55
FLAGLER	297	118.80	222											
County	224	89.60	201	34			132	5	30				1	68
Cities, towns, and villages	17	19.56	8										1	8
Special school districts	6	()	4						4				2	2
Other civil divisions	50	()	9	4							5		40	1

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation			Development and conservation of natural resources	Miscellaneous	
HIGHLANDS															
County	\$503	\$49.80	\$328	\$80				\$32	\$2	\$91			\$40	\$130	\$5
Cities, towns, and villages	261	25.84	205										40	62	4
Special school districts	167	25.59	96							28				32	
Other civil divisions	20	(^c)	28											26	1
HILLSBOROUGH														20	
County	6,632	40.27	4,481	405	\$14	\$29	260	118	1,120			\$36	221	1,763	167
Cities, towns, and villages	2,441	14.82	1,932										221	34	34
Special school districts	3,718	27.23	2,017						494					772	108
Other civil divisions	309	(^c)	58	3		52					\$3			315	25
HOLMES														251	
County	187	14.50	139	6									1	35	12
Cities, towns, and villages	130	10.08	124			1	23	1	93				1	3	3
Special school districts	12	9.29	6											6	
Other civil divisions	25	(^c)	8	1					8					8	9
INDIAN RIVER														19	
County	496	67.95	236	61									46	179	35
Cities, towns, and villages	164	21.10	147				24	7	53			2		4	4
Special school districts	186	56.19	55										46	55	30
Other civil divisions	26	(^c)	20	1		12			20		1			6	6
JACKSON														114	2
County	431	13.43	357	77			39	10	154				3	65	6
Cities, towns, and villages	310	9.66	280										3	25	5
Special school districts	56	9.14	37							40				15	1
Other civil divisions	65	(^c)	40											25	

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Recreation			Development and conservation of natural resources	Miscellaneous	
MARION.....	\$1,121	\$36.75	\$614	\$99		\$7	\$61	\$23	\$192				\$102	\$369	\$36
County.....	663	21.74	332											273	8
Cities, towns, and villages.....	368	38.70	169										102	72	25
Special school districts.....	88	(^a)	63						63				3	22	3
Other civil divisions.....	2	(^a)												2	
MARTIN.....	284	50.71	161											112	11
County.....	123	21.96	98	36			23	6	32			\$1		22	3
Cities, towns, and villages.....	48	16.44	38											10	
Special school districts.....	18	(^a)	10						10					4	4
Other civil divisions.....	95	(^a)	15	1			8				\$6			76	4
MONROE.....	572	41.98	307											282	3
County.....	421	30.90	203	62	\$2		21	8	66			44		216	2
Cities, towns, and villages.....	133	10.37	95											38	
Special school districts.....	16	(^a)	8						8					8	
Other civil divisions.....	2	(^a)	1								1				1
NASSAU.....	283	30.19	218												5
County.....	214	22.83	165	48	3		22	7	85					60	4
Cities, towns, and villages.....	37	10.11	31											45	4
Special school districts.....	32	(^a)	22						22					6	
Other civil divisions.....														9	1
OKALOOSA.....	226	22.60	155										1	55	15
County.....	156	15.60	132	51			14	10	57				1	21	3
Cities, towns, and villages.....	10	9.72	8											1	
Special school districts.....	42	(^a)	15						15					15	12
Other civil divisions.....	18	(^a)												18	

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Development and conservation of natural resources	Miscellaneous			
ST. JOHNS.	\$377	\$44.74	\$451	\$101			\$36	\$8	\$115			\$2	\$15	\$373	\$38
County	425	21.68	262											158	5
Cities, towns, and villages	404	23.33	150											211	28
Special school districts	39	()	39						39						
Other civil divisions	9	()												4	5
ST. LUCIE.	530	69.74	241												5
County	226	29.74	164	65	\$1	\$1	37	5	53			2		251	38
Cities, towns, and villages														57	5
Special school districts	28	()	17						17					11	
Other civil divisions	276	()	60				3				\$57			183	33
SANTA ROSA.															
County	267	18.80	205											49	7
Cities, towns, and villages	181	12.75	172	54			17	7	94				6	7	2
Special school districts	15	10.23	7											2	
Other civil divisions	43	()	22						22					16	5
	28	()	4	4										24	
SARASOTA.															
County	821	59.06	439										15	365	2
Cities, towns, and villages	478	34.39	203	106			20	6	70			1		273	2
Special school districts	197	20.08	178										15	4	
Other civil divisions	80	()	35						35					45	
	66	()	23								23			43	
SEMINOLE.															
County	856	42.59	423												19
Cities, towns, and villages	359	17.86	237	72	1		19	18	124			3	16	113	9
Special school districts	338	26.95	101											217	4
Other civil divisions	132	()	82						82					44	6
	27	()	3								3			24	

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$32, 138	\$34. 95	\$16, 190	\$5, 045	\$9, 034	\$1, 869
30,000 population and over.....	16, 056	38. 30	8, 829	2, 753	3, 619	855
Jacksonville.....	5, 378	40. 77	2, 725	1, 543	673	437
Miami.....	4, 263	39. 40	2, 284	191	1, 578	210
Tampa.....	2, 944	27. 72	1, 931	209	705	99
St. Petersburg.....	2, 533	61. 33	1, 272	706	501	54
Pensacola.....	938	29. 68	617	104	162	55
8,000 to 30,000 population.....	6, 358	34. 03	2, 592	856	2, 695	215
Orlando.....	801	26. 79	261	224	316	-----
West Palm Beach.....	1, 170	39. 66	490	-----	680	-----
Lakeland.....	1, 002	49. 12	330	111	511	50
Daytona Beach.....	754	41. 20	416	74	232	32
St. Augustine.....	397	30. 31	147	15	207	28
Key West.....	133	10. 37	95	-----	38	-----
Tallahassee.....	469	40. 78	167	239	28	35
Gainesville.....	369	33. 24	133	100	73	63
Sanford.....	327	30. 00	93	15	215	4
Fort Myers.....	270	27. 00	154	38	78	-----
Fort Lauderdale.....	488	49. 80	144	25	316	3
Sarasota.....	178	18. 74	162	15	1	-----
2,500 to 8,000 population.....	6, 278	37. 59	3, 080	960	1, 865	373
Clearwater.....	256	33. 65	118	48	47	43
Ocala.....	343	47. 11	152	102	69	20
Winter Haven.....	302	42. 36	196	-----	106	-----
Plant City.....	132	19. 41	65	10	57	-----
Palatka.....	131	20. 15	60	11	57	3
Miami Beach.....	1, 299	200. 03	677	168	322	132
Bradentown.....	271	45. 27	79	8	183	1
Lake Worth.....	232	39. 06	69	61	100	2
Coral Gables.....	611	107. 25	334	104	141	32
River Junction.....	28	4. 98	8	13	3	4
South Jacksonville.....	257	45. 92	91	74	77	15
Panama City.....	76	14. 07	44	8	24	-----
Bartow.....	197	37. 39	44	77	75	1
De Land.....	240	45. 75	161	17	62	-----
Fort Pierce ¹	-----	-----	-----	-----	-----	-----
Lake City.....	91	20. 61	44	17	17	13
New Smyrna.....	212	51. 10	67	51	57	37
Leesburg.....	148	35. 98	33	30	85	-----
Arcadia.....	53	12. 98	39	-----	14	-----
Quincy.....	94	24. 82	44	23	7	20
Winter Park.....	144	39. 07	96	2	35	11
Tarpon Springs.....	82	24. 02	33	18	31	-----
Lake Wales.....	105	30. 87	70	-----	34	1
Marianna.....	42	12. 46	29	-----	12	1
Avon Park.....	34	10. 13	29	-----	5	-----
Manatee.....	34	10. 56	19	4	9	2
Kissimmee ¹	-----	-----	-----	-----	-----	-----
Apalachicola.....	39	12. 38	19	4	14	2
Palmetto.....	44	14. 46	26	8	10	-----
Haines City.....	62	20. 41	51	-----	11	-----
Fernandina.....	35	11. 58	29	-----	6	-----
Sebring.....	92	31. 59	43	36	13	-----
Hollywood.....	171	59. 60	104	32	19	16
Eustis.....	84	29. 63	36	-----	48	-----
Perry.....	57	20. 77	21	-----	36	-----
Live Oak.....	70	25. 60	28	7	24	11
Melbourne.....	61	22. 79	27	11	21	2
De Funiak Springs.....	24	9. 10	14	-----	10	-----
Pompano.....	14	5. 36	10	4	-----	-----
Hialeah.....	60	23. 08	44	5	11	-----
Wauchula.....	51	19. 81	27	7	13	4
Less than 2,500 population.....	3, 446	23. 54	1, 689	476	855	426

¹ Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$532, 490	\$416, 967	\$100, 956	\$14, 567	\$513, 022	\$337. 74
State government.....	391	—	—	391	391	.26
Counties.....	97, 841	97, 337	—	504	93, 990	61. 88
Cities, towns, and villages.....	262, 756	174, 792	75, 614	12, 350	252, 512	272. 28
Special school districts ¹	53, 928	53, 520	—	408	51, 217	(²)
Other civil divisions.....	117, 574	91, 318	25, 342	914	114, 912	(²)
ALACHUA	6, 081	6, 025	46	10	5, 921	166. 79
County.....	354	348	—	6	338	9. 52
Cities, towns, and villages.....	1, 411	1, 352	46	3	1, 344	76. 48
Special school districts.....	732	731	—	1	706	(²)
Other civil divisions.....	3, 584	3, 584	—	—	3, 533	(²)
BAKER	260	259	—	1	240	37. 50
County.....	23	22	—	1	23	3. 59
Cities, towns, and villages.....	—	—	—	—	—	—
Special school districts.....	76	76	—	—	74	(²)
Other civil divisions.....	161	161	—	—	143	(²)
BAY	5, 680	5, 601	—	79	5, 616	460. 33
County.....	3, 307	3, 395	—	2	3, 334	273. 28
Cities, towns, and villages.....	2, 192	2, 115	—	77	2, 191	346. 13
Special school districts.....	91	91	—	—	91	(²)
BRADFORD	1, 154	1, 147	—	7	1, 125	114. 80
County.....	27	26	—	1	27	2. 76
Cities, towns, and villages.....	121	115	—	6	121	54. 90
Special school districts.....	76	76	—	—	61	(²)
Other civil divisions.....	930	930	—	—	916	(²)
BREVARD	7, 987	5, 256	2, 550	181	7, 861	557. 52
County.....	211	202	—	9	173	12. 27
Cities, towns, and villages.....	3, 283	2, 513	652	118	3, 270	350. 54
Special school districts.....	957	926	—	31	912	(²)
Other civil divisions.....	3, 536	1, 615	1, 898	23	3, 506	(²)
BROWARD	22, 453	19, 037	1, 292	2, 124	21, 771	963. 32
County.....	1, 450	1, 447	—	3	1, 425	63. 05
Cities, towns, and villages.....	9, 143	6, 945	776	1, 422	8, 602	431. 94
Special school districts.....	1, 926	1, 926	—	—	1, 915	(²)
Other civil divisions.....	9, 934	8, 719	516	699	9, 829	(²)
CALHOUN	367	361	—	6	353	47. 70
County.....	91	86	—	5	91	12. 30
Cities, towns, and villages.....	50	50	—	—	47	37. 01
Special school districts.....	141	140	—	1	141	(²)
Other civil divisions.....	85	85	—	—	74	(²)
CHARLOTTE	3, 636	3, 447	—	189	3, 554	326. 51
County.....	2, 275	2, 275	—	—	2, 212	514. 42
Cities, towns, and villages.....	1, 054	865	—	189	1, 054	575. 01
Special school districts.....	187	187	—	—	184	(²)
Other civil divisions.....	120	120	—	—	104	(²)
CITRUS	2, 426	2, 282	2	142	2, 410	430. 36
County.....	1, 556	1, 550	—	6	1, 545	275. 89
Cities, towns, and villages.....	725	598	2	125	724	347. 41
Special school districts.....	135	134	—	1	131	(²)
Other civil divisions.....	10	—	—	10	10	(²)
CLAY	1, 487	1, 212	247	28	1, 206	169. 86
County.....	11	4	—	7	11	1. 55
Cities, towns, and villages.....	553	285	247	21	326	98. 43
Special school districts.....	31	31	—	—	31	(²)
Other civil divisions.....	892	892	—	—	838	(²)

¹ Exclusive of county schools.

² Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLLIER	\$1,600	\$1,475	\$125	-----	\$1,527	\$477.19
County.....	1,252	1,252	-----	-----	1,208	377.50
Cities, towns, and villages.....	117	7	110	-----	106	271.79
Special school districts.....	44	44	-----	-----	44	(¹)
Other civil divisions.....	187	172	15	-----	169	(¹)
COLUMBIA	1,381	1,319	48	\$14	1,295	88.10
County.....	950	947	-----	3	865	58.84
Cities, towns, and villages.....	325	287	48	10	325	73.60
Special school districts.....	106	105	-----	1	105	(¹)
DADE	69,300	52,019	15,514	1,767	68,661	428.86
County.....	1,485	1,432	-----	53	1,485	9.28
Cities, towns, and villages.....	49,078	33,963	13,500	1,555	48,733	378.27
Special school districts.....	9,365	9,206	-----	159	9,180	(¹)
Other civil divisions.....	9,372	7,418	1,954	-----	9,263	(¹)
DE SOTO	3,181	2,446	722	13	3,114	399.23
County.....	1,274	1,273	-----	1	1,248	160.00
Cities, towns, and villages.....	1,157	511	635	11	1,157	267.08
Special school districts.....	276	275	-----	1	253	(¹)
Other civil divisions.....	474	387	87	-----	456	(¹)
DIXIE	353	350	-----	3	333	46.25
County.....	89	88	-----	1	89	12.36
Cities, towns, and villages.....	2	-----	-----	2	2	1.87
Special school districts.....	25	25	-----	-----	24	(¹)
Other civil divisions.....	237	237	-----	-----	218	(¹)
DUVAL	25,898	23,357	2,144	397	25,064	154.05
County.....	5,972	5,971	-----	1	5,582	34.31
Cities, towns, and villages.....	14,373	12,492	1,485	396	14,283	102.89
Special school districts.....	4,593	4,593	-----	-----	4,251	(¹)
Other civil divisions.....	960	301	659	-----	948	(¹)
ESCAMBIA	6,418	6,103	251	64	5,833	107.42
County.....	2,141	2,114	-----	27	2,009	37.00
Cities, towns, and villages.....	3,589	3,301	251	37	3,166	100.19
Special school districts.....	670	670	-----	-----	645	(¹)
Other civil divisions.....	18	18	-----	-----	13	(¹)
FLAGLER	1,758	881	874	3	1,696	678.40
County.....	150	150	-----	-----	150	60.00
Cities, towns, and villages.....	133	130	-----	3	133	153.05
Special school districts.....	75	75	-----	-----	56	(¹)
Other civil divisions.....	1,400	526	874	-----	1,357	(¹)
FRANKLIN	630	436	185	9	559	87.34
County.....	186	185	-----	1	160	25.00
Cities, towns, and villages.....	269	79	185	5	251	61.67
Special school districts.....	147	144	-----	3	129	(¹)
Other civil divisions.....	28	28	-----	-----	19	(¹)
GADSDEN	804	776	5	23	759	24.48
County.....	264	263	-----	1	236	7.61
Cities, towns, and villages.....	280	263	5	12	266	24.33
Special school districts.....	260	250	-----	10	257	(¹)
GILCHRIST	199	199	-----	-----	178	42.38
County.....	99	99	-----	-----	89	21.19
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
Special school districts.....	84	84	-----	-----	78	(¹)
Other civil divisions.....	16	16	-----	-----	11	(¹)
GLADES	2,382	1,311	1,040	31	2,351	810.69
County.....	204	203	-----	1	204	70.34
Cities, towns, and villages.....	118	83	5	30	118	192.81
Special school districts.....	54	54	-----	-----	49	(¹)
Other civil divisions.....	2,006	971	1,035	-----	1,980	(¹)

¹Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GULF	\$214	\$211	-----	\$3	\$200	\$58.82
County.....	153	152	-----	1	141	41.47
Cities, towns, and villages.....	21	19	-----	2	21	14.63
Special school districts.....	40	40	-----	-----	38	(?)
HAMILTON	810	749	\$57	4	775	81.98
County.....	413	413	-----	-----	381	40.30
Cities, towns, and villages.....	265	204	57	4	263	89.85
Special school districts.....	132	132	-----	-----	131	(?)
HARDEE	4,722	4,584	60	78	4,657	443.52
County.....	331	331	-----	-----	331	31.52
Cities, towns, and villages.....	1,524	1,437	60	27	1,523	393.44
Special school districts.....	377	326	-----	51	368	(?)
Other civil divisions.....	2,490	2,490	-----	-----	2,435	(?)
HENDRY	1,624	1,072	506	46	1,597	409.49
County.....	531	531	-----	-----	528	135.38
Cities, towns, and villages.....	244	198	-----	46	244	91.01
Special school districts.....	142	142	-----	-----	135	(?)
Other civil divisions.....	707	201	506	-----	690	(?)
HERNANDO	2,420	2,328	80	12	2,401	480.20
County.....	1,976	1,976	-----	-----	1,962	392.40
Cities, towns, and villages.....	331	239	80	12	331	235.59
Special school districts.....	65	65	-----	-----	62	(?)
Other civil divisions.....	48	48	-----	-----	46	(?)
HIGHLANDS	6,923	4,974	1,345	604	6,854	678.61
County.....	1,091	1,084	-----	7	1,049	103.86
Cities, towns, and villages.....	4,747	2,824	1,328	595	4,737	669.07
Special school districts.....	454	452	-----	2	445	(?)
Other civil divisions.....	631	614	17	-----	623	(?)
HILLSBOROUGH	37,888	30,382	7,124	382	35,480	215.42
County.....	7,054	7,027	-----	27	6,594	40.04
Cities, towns, and villages.....	16,178	12,321	3,503	354	14,832	129.54
Special school districts.....	5,867	5,866	-----	1	5,380	(?)
Other civil divisions.....	8,789	5,168	3,621	-----	8,674	(?)
HOLMES	735	715	17	3	704	54.57
County.....	119	119	-----	-----	119	9.22
Cities, towns, and villages.....	75	56	17	2	66	51.08
Special school districts.....	196	195	-----	1	189	(?)
Other civil divisions.....	345	345	-----	-----	330	(?)
INDIAN RIVER	5,800	4,400	1,375	25	5,728	784.66
County.....	188	188	-----	-----	188	25.75
Cities, towns, and villages.....	1,833	1,093	740	-----	1,833	553.78
Special school districts.....	262	262	-----	-----	247	(?)
Other civil divisions.....	3,517	2,857	635	25	3,400	(?)
JACKSON	1,036	959	57	20	858	26.73
County.....	357	350	-----	7	277	8.63
Cities, towns, and villages.....	252	184	57	11	190	31.02
Special school districts.....	427	425	-----	2	391	(?)
JEFFERSON	1,045	1,044	-----	1	967	72.12
County.....	841	840	-----	1	772	57.58
Cities, towns, and villages.....	119	119	-----	-----	119	62.60
Special school districts.....	68	68	-----	-----	63	(?)
Other civil divisions.....	17	17	-----	-----	13	(?)
LAFAYETTE	238	237	-----	1	213	48.41
County.....	236	235	-----	1	211	47.96
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
Special school districts.....	2	2	-----	-----	2	(?)

* Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE	\$13,630	\$11,296	\$2,068	\$266	\$13,010	\$522.49
County	882	880		2	864	34.70
Cities, towns, and villages	4,807	2,475	2,068	264	4,557	328.69
Special school districts	1,221	1,221			1,161	(?)
Other civil divisions	6,720	6,720			6,428	(?)
LEE	6,480	5,656	808	16	6,193	379.94
County	1,487	1,485		2	1,407	86.32
Cities, towns, and villages	2,879	2,673	193	13	2,847	276.01
Special school districts	1,028	1,028			889	(?)
Other civil divisions	1,086	470	615	1	1,050	(?)
LEON	2,837	2,829		8	2,719	111.43
County	1,609	1,603		6	1,558	63.85
Cities, towns, and villages	832	830		2	774	67.30
Special school districts	396	396			387	(?)
LEVY	2,680	2,595	10	75	2,573	199.46
County	1,669	1,665		4	1,622	125.74
Cities, towns, and villages	421	343	10	68	421	134.89
Special school districts	119	116		3	98	(?)
Other civil divisions	471	471			432	(?)
LIBERTY	64	61		3	53	13.03
County	15	12		3	5	1.23
Special school districts	49	49			48	(?)
MADISON	1,192	1,147	36	9	1,161	74.36
County	845	845			820	52.52
Cities, towns, and villages	186	141	36	9	181	55.22
Special school districts	161	161			160	(?)
MANATEE	10,761	7,990	2,669	102	10,187	428.03
County	3,059	3,058		1	2,820	118.49
Cities, towns, and villages	4,838	2,927	1,810	101	4,652	360.79
Special school districts	722	722			620	(?)
Other civil divisions	2,142	1,283	859		2,095	(?)
MARION	6,691	6,285	389	17	6,043	198.13
County	5,037	5,028		9	4,709	154.39
Cities, towns, and villages	1,282	885	389	8	1,051	110.52
Special school districts	347	347			268	(?)
Other civil divisions	25	25			15	(?)
MARTIN	5,522	5,094	268	160	5,464	975.71
County	2,731	2,731			2,681	478.75
Cities, towns, and villages	1,075	799	120	156	1,075	368.28
Special school districts	114	114			114	(?)
Other civil divisions	1,602	1,450	148	4	1,594	(?)
MONROE	6,023	4,858	703	462	4,242	311.36
County	3,962	3,918		44	3,913	287.21
Cities, towns, and villages	1,732	622	692	418		
Special school districts	259	259			259	(?)
Other civil divisions	70	59	11		70	(?)
NASSAU	1,226	1,057	149	20	1,086	115.84
County	819	805		14	747	79.68
Cities, towns, and villages	101	78	18	5	36	9.84
Special school districts	175	174		1	173	(?)
Other civil divisions	131		131		130	(?)
OKALOOSA	1,246	1,197		49	1,217	121.70
County	790	743		47	767	76.70
Cities, towns, and villages	14	14			14	13.61
Special school districts	185	183		2	179	(?)
Other civil divisions	257	257			257	(?)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OKEECHOBEE.....	\$2,671	\$2,518	\$153	-----	\$2,634	\$585.33
County.....	1,826	1,826	-----	-----	1,789	397.56
Cities, towns, and villages.....	689	642	47	-----	689	383.84
Special school districts.....	30	30	-----	-----	30	(¹)
Other civil divisions.....	126	20	106	-----	126	(¹)
ORANGE.....	21,152	16,058	4,391	\$703	20,055	365.97
County.....	8,613	8,608	-----	5	8,260	150.73
Cities, towns, and villages.....	9,389	4,412	4,279	698	8,672	219.05
Special school districts.....	3,038	3,038	-----	-----	3,011	(¹)
Other civil divisions.....	112	-----	112	-----	112	(¹)
OSCEOLA.....	4,755	4,309	393	53	4,687	414.78
County.....	2,170	2,161	-----	9	2,123	187.88
Cities, towns, and villages.....	2,070	1,633	393	44	2,069	411.66
Special school districts.....	255	255	-----	-----	255	(¹)
Other civil divisions.....	260	260	-----	-----	240	(¹)
PALM BEACH.....	49,686	31,043	15,909	2,734	48,811	845.94
County.....	610	537	-----	73	610	10.57
Cities, towns, and villages.....	28,169	15,808	9,936	2,425	27,664	599.62
Special school districts.....	2,480	2,378	-----	102	2,479	(¹)
Other civil divisions.....	18,427	12,320	5,973	134	18,058	(¹)
PASCO.....	4,979	4,444	518	17	4,844	444.40
County.....	71	71	-----	-----	67	6.15
Cities, towns, and villages.....	1,407	872	518	17	1,360	340.09
Special school districts.....	340	340	-----	-----	318	(¹)
Other civil divisions.....	3,161	3,161	-----	-----	3,099	(¹)
PINELLAS.....	55,322	37,005	17,376	941	53,104	782.09
County.....	4,093	4,090	-----	3	3,968	58.44
Cities, towns, and villages.....	39,182	21,033	17,212	937	37,376	644.51
Special school districts.....	5,206	5,205	-----	1	5,135	(¹)
Other civil divisions.....	6,841	6,677	164	-----	6,625	(¹)
POLK.....	31,013	22,647	7,604	762	29,639	379.99
County.....	968	967	-----	1	879	11.27
Cities, towns, and villages.....	18,866	10,613	7,495	758	18,421	368.42
Special school districts.....	3,440	3,437	-----	3	2,991	(¹)
Other civil divisions.....	7,739	7,630	109	-----	7,348	(¹)
PUTNAM.....	5,980	4,965	967	48	5,737	306.79
County.....	1,850	1,808	-----	42	1,834	98.07
Cities, towns, and villages.....	1,510	724	786	-----	1,395	155.22
Special school districts.....	307	307	-----	-----	249	(¹)
Other civil divisions.....	2,313	2,126	181	6	2,259	(¹)
ST. JOHNS.....	7,289	5,194	2,033	62	7,067	360.56
County.....	3,064	3,063	-----	1	2,963	151.17
Cities, towns, and villages.....	3,619	1,676	1,982	61	3,554	258.04
Special school districts.....	529	529	-----	-----	476	(¹)
Other civil divisions.....	77	26	51	-----	74	(¹)
ST. LUCIE.....	9,941	7,394	2,241	306	9,773	1,285.92
County.....	1,283	1,282	-----	1	1,260	165.79
Cities, towns, and villages.....	3,543	3,240	-----	303	3,491	726.84
Special school districts.....	191	190	-----	1	155	(¹)
Other civil divisions.....	4,924	2,682	2,241	1	4,867	(¹)
SANTA ROSA.....	931	906	19	6	831	58.52
County.....	160	159	-----	1	123	8.66
Cities, towns, and villages.....	35	11	19	5	24	16.37
Special school districts.....	331	331	-----	-----	314	(¹)
Other civil divisions.....	405	405	-----	-----	370	(¹)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—CON.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SARASOTA	\$13,431	\$12,761	\$629	\$41	\$13,158	\$946.62
County.....	5,284	5,272	—	12	5,234	376.55
Cities, towns, and villages.....	6,156	6,061	46	29	5,975	609.13
Special school districts.....	1,118	1,118	—	—	1,083	(?)
Other civil divisions.....	873	290	583	—	866	(?)
SEMINOLE	10,833	8,067	1,947	819	10,454	520.10
County.....	2,065	2,064	—	1	2,023	100.65
Cities, towns, and villages.....	7,561	4,876	1,867	818	7,252	573.26
Special school districts.....	764	764	—	—	741	(?)
Other civil divisions.....	443	363	80	—	438	(?)
SUMTER	3,745	2,709	948	88	3,684	331.89
County.....	1,781	1,781	—	—	1,739	156.67
Cities, towns, and villages.....	783	325	370	88	780	193.74
Special school districts.....	362	362	—	—	351	(?)
Other civil divisions.....	819	241	578	—	814	(?)
SUWANNEE	1,586	1,586	—	—	1,495	95.04
County.....	917	917	—	—	844	53.65
Cities, towns, and villages.....	461	461	—	—	461	142.64
Special school districts.....	208	208	—	—	190	(?)
TAYLOR	1,270	1,109	140	21	1,239	91.78
County.....	746	745	—	1	723	53.56
Cities, towns, and villages.....	520	360	140	20	512	186.59
Special school districts.....	4	4	—	—	4	(?)
UNION	897	864	30	3	881	112.95
County.....	738	737	—	1	727	93.21
Cities, towns, and villages.....	128	96	30	2	128	144.47
Special school districts.....	31	31	—	—	26	(?)
VOLUSIA	16,860	13,990	2,806	64	16,341	354.47
County.....	21	10	—	11	21	.46
Cities, towns, and villages.....	6,679	5,438	1,223	18	6,444	190.62
Special school districts.....	2,198	2,174	—	24	2,068	(?)
Other civil divisions.....	7,962	6,368	1,593	11	7,808	(?)
WAKULLA	215	212	—	3	157	28.55
County.....	213	210	—	3	155	28.18
Special school districts.....	2	2	—	—	2	(?)
Other civil divisions.....	—	—	—	—	—	—
WALTON	1,652	1,582	58	12	1,601	106.73
County.....	1,408	1,403	—	5	1,377	91.80
Cities, towns, and villages.....	149	84	58	7	148	56.15
Special school districts.....	95	95	—	—	76	(?)
Other civil divisions.....	—	—	—	—	—	—
WASHINGTON	649	585	28	36	630	51.64
County.....	304	275	—	29	301	24.67
Cities, towns, and villages.....	111	82	28	1	111	59.11
Special school districts.....	140	134	—	6	139	(?)
Other civil divisions.....	94	94	—	—	79	(?)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$262, 756	\$174, 792	\$75, 614	\$12, 350	\$252, 512	\$272. 28
30,000 population and over.....	86, 412	58, 479	27, 139	794	83, 209	198. 49
Jacksonville.....	12, 648	10, 851	1, 485	312	12, 558	95. 21
Miami.....	31, 958	21, 521	10, 254	183	31, 741	293. 35
Tampa.....	14, 130	10, 801	3, 067	262	13, 016	122. 56
St. Petersburg.....	24, 087	12, 005	12, 082	—	22, 728	550. 31
Pensacola.....	3, 589	3, 301	251	37	3, 166	100. 19
8,000 to 30,000 population.....	65, 691	43, 693	18, 763	3, 235	62, 204	332. 94
Orlando.....	6, 518	2, 947	3, 045	526	6, 065	202. 84
West Palm Beach.....	16, 806	9, 209	7, 097	500	16, 703	566. 20
Lakeland.....	9, 078	6, 173	2, 842	63	8, 739	428. 38
Daytona Beach.....	3, 517	3, 061	456	—	3, 325	181. 69
St. Augustine.....	3, 407	1, 551	1, 820	36	3, 343	255. 19
Key West.....	1, 732	622	692	418	—	—
Tallahassee.....	832	830	—	2	774	67. 30
Gainesville.....	1, 284	1, 238	46	—	1, 255	113. 06
Sanford.....	7, 518	4, 855	1, 850	813	7, 214	661. 83
Fort Myers.....	2, 876	2, 673	193	10	2, 844	284. 40
Fort Lauderdale.....	6, 261	4, 742	676	843	6, 261	638. 88
Sarasota.....	5, 862	5, 792	46	24	5, 681	598. 00
2,500 to 8,000 population.....	70, 891	46, 860	17, 919	6, 112	68, 390	390. 84
Clearwater.....	6, 753	6, 318	—	435	6, 684	876. 04
Ocala.....	1, 210	855	350	5	1, 014	139. 27
Winter Haven.....	2, 305	265	1, 921	119	2, 305	323. 28
Plant City.....	1, 015	507	416	92	813	119. 56
Palatka.....	1, 368	661	707	—	1, 258	193. 54
Miami Beach.....	5, 258	3, 656	1, 602	—	5, 182	797. 97
Bradentown.....	2, 804	2, 243	529	32	2, 620	437. 69
Lake Worth.....	5, 493	1, 886	2, 151	1, 456	5, 095	857. 74
Coral Gables.....	9, 458	6, 563	1, 704	1, 191	9, 406	1, 651. 04
River Junction.....	49	49	—	—	49	8. 71
South Jacksonville.....	1, 353	1, 296	—	57	1, 353	241. 74
Panama City.....	1, 874	1, 801	—	73	1, 874	346. 91
Bartow.....	1, 342	802	220	320	1, 265	240. 08
De Land.....	951	764	187	—	951	181. 28
Fort Pierce.....	3, 543	3, 240	—	303	3, 491	726. 84
Lake City.....	325	267	48	10	325	73. 60
New Smyrna.....	913	747	166	—	891	214. 75
Leesburg.....	1, 615	760	628	227	1, 467	356. 67
Arcadia.....	1, 156	511	635	10	1, 156	283. 19
Quincy.....	149	138	—	11	137	36. 17
Winter Park.....	1, 865	958	757	150	1, 642	445. 47
Tarpon Springs.....	2, 819	1, 239	1, 225	355	2, 818	825. 42
Lake Wales.....	1, 441	854	578	9	1, 441	423. 70
Marianna.....	185	117	57	11	124	36. 77
Avon Park.....	1, 171	727	262	182	1, 171	349. 03
Manatee.....	757	292	430	35	757	235. 17
Kissimmee.....	946	825	77	44	946	299. 08
Apalachicola.....	266	79	185	2	248	78. 73
Palmetto.....	1, 181	306	847	28	1, 180	387. 78
Haines City.....	969	558	383	28	969	319. 06
Fernandina.....	101	78	18	5	86	11. 91
Sebring.....	3, 291	1, 902	1, 026	363	3, 291	1, 130. 15
Hollywood.....	1, 433	1, 276	75	82	985	343. 33
Eustis.....	848	432	410	6	795	280. 42
Perry.....	520	360	140	20	512	186. 59
Live Oak.....	459	459	—	—	459	167. 89
Melbourne.....	770	635	119	16	766	286. 14
De Funiak Springs.....	149	84	58	7	148	56. 15
Pompano.....	809	397	8	404	809	309. 49
Hialeah.....	862	860	—	2	862	331. 54
Wauchula.....	1, 115	1, 093	—	22	1, 115	433. 18
Less than 2,500 population.....	39, 762	25, 760	11, 793	2, 209	38, 709	264. 43

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$513,023	\$396,269	\$18,424	\$337.74	\$395.96	\$33.73
State government.....	391	869	619	.26	.85	.77
Counties.....	93,990	29,270	7,171	61.88	28.57	8.84
Cities, towns, and villages.....	252,512	39,435	10,406	272.28	76.17	33.28
Special school districts.....	1 51,217	12,809	228	(¹)	(¹)	(¹)
Other civil divisions.....	114,912	15,886	—	(¹)	(¹)	—
Alachua.....	5,921	2,613	489	166.79	82.45	13.99
Baker.....	240	408	14	37.50	69.89	2.82
Bay ²	5,616	567	—	460.33	46.34	—
Bradford.....	1,125	812	33	114.80	122.73	2.13
Brevard.....	7,861	1,184	16	557.52	124.92	2.96
Broward ³	21,771	2,593	—	963.32	430.06	—
Calhoun.....	353	204	11	47.70	22.17	1.30
Charlotte ⁴	3,554	211	—	826.51	79.88	—
Citrus.....	2,410	115	86	430.36	21.99	12.04
Clay.....	1,206	606	74	169.86	107.86	11.87
Collier ⁴	1,527	—	—	477.19	—	—
Columbia.....	1,285	772	280	88.10	54.02	15.68
Dade.....	68,661	10,119	1,041	428.86	201.57	70.73
De Soto.....	3,114	781	126	399.23	103.46	7.79
Dixie ⁴	333	242	—	46.25	126.66	—
Duval.....	25,062	11,981	4,594	154.05	97.07	53.00
Escambia.....	5,833	4,126	1,528	107.42	77.54	37.10
Flagler ⁴	1,696	618	—	678.40	238.88	—
Franklin.....	559	131	61	87.34	22.54	11.45
Gadsden.....	759	294	145	24.48	12.30	5.92
Gilchrist ⁴	178	—	—	22.38	—	—
Glades.....	2,351	1,118	—	810.69	484.25	—
Gulf ⁴	200	—	—	58.82	—	—
Hamilton.....	775	470	79	88.98	47.65	6.64
Hardee ⁴	4,657	848	—	443.52	92.57	—
Hendry ⁴	1,597	—	—	409.49	—	—
Hernando.....	2,401	315	64	480.20	69.19	11.84
Highlands ⁴	6,854	556	—	678.61	147.48	—
Hillsborough.....	35,480	5,548	3,208	215.42	57.98	(¹)
Holmes.....	704	320	18	54.57	24.27	1.44
Indian River ⁴	5,728	—	—	784.66	—	—
Jackson.....	858	670	298	26.73	21.20	9.33
Jefferson.....	967	207	90	72.12	14.30	5.15
Lafayette.....	213	372	7	48.41	85.93	.93
Lake.....	13,010	1,396	19	522.49	102.81	1.90
Lee.....	6,193	1,703	38	379.94	164.10	5.11
Leon.....	2,719	687	268	111.43	38.07	13.79
Levy.....	2,573	343	4	199.46	34.62	.40
Liberty.....	53	18	9	13.03	3.59	1.76
Madison.....	1,161	508	86	74.36	30.77	4.94
Manatee.....	10,187	2,354	948	428.03	167.46	85.10
Marion.....	6,043	707	209	198.13	29.48	7.53
Martin ⁴	5,464	—	—	975.71	—	—
Monroe.....	4,242	1,030	721	311.36	52.68	31.74
Nassau.....	1,066	382	143	115.84	33.06	13.24

¹ Exclusive of school debt reported as county obligation.

² Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

³ Not computed.

⁴ Organized since 1912.

⁵ Organized since 1922.

⁶ Not computed; population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Okealoosa ⁴	\$1,217	\$309	-----	\$121.70	\$32.10	-----
Okeechobee ⁴	2,634	810	-----	585.33	323.46	-----
Orange.....	20,055	4,307	\$392	385.97	197.19	\$18.15
Osceola.....	4,687	802	36	414.78	71.21	5.89
Palm Beach.....	48,811	7,889	433	845.94	359.27	62.87
Pasco.....	4,844	2,439	42	444.40	266.99	5.20
Pinellas.....	53,104	5,648	310	782.09	184.27	(⁵)
Polk.....	29,639	6,063	516	379.99	142.99	22.40
Putnam.....	5,737	1,306	412	306.79	87.39	30.37
St. Johns.....	7,067	883	(⁷)	360.56	63.72	-----
St. Lucie.....	9,773	1,756	244	1,285.92	189.60	52.78
Santa Rosa.....	831	417	82	58.52	29.69	4.97
Sarasota ⁴	13,158	680	-----	946.62	146.01	-----
Seminole ⁴	10,454	1,273	-----	520.10	105.50	-----
Sumter.....	3,684	911	36	331.89	111.88	5.31
Suwannee.....	1,495	585	179	95.04	29.10	9.39
Taylor.....	1,239	774	64	91.78	63.03	7.94
Union ⁴	881	111	-----	112.95	18.86	-----
Volusia.....	16,341	2,007	161	354.47	80.95	8.77
Wakulla.....	157	261	9	28.55	50.17	1.89
Walton.....	1,601	225	101	106.73	18.10	5.39
Washington.....	630	235	81	51.64	18.52	4.37

⁴ Organized since 1912.

⁵ Not computed; population not estimated.

⁷ Not available.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- provements	Personal property	Other property					
State total	\$520,454	\$405,816	\$50,670	\$63,968	\$421,449	\$212,887	\$342.63	\$411.55	\$257.91
Alachua	8,176	5,201	863	2,112	9,864	6,853	230.31	311.28	196.00
Baker	1,208	531	164	513	2,066	1,545	188.75	354.15	315.44
Bay ¹	1,831	1,417	236	178	4,896	-----	150.08	236.69	-----
Bradford	1,519	847	214	458	2,116	2,711	155.00	324.32	176.93
Brevard	7,121	4,769	813	1,539	5,528	2,708	505.04	583.03	505.96
Broward ¹	7,307	6,174	353	780	5,207	-----	323.32	863.59	-----
Calhoun	797	661	106	30	2,405	1,980	107.70	261.83	240.82
Charlotte ¹	2,153	1,515	133	505	1,952	-----	500.70	737.60	-----
Citrus	2,533	1,109	460	964	3,147	1,968	452.32	602.95	273.31
Clay	2,032	1,415	138	479	2,410	1,905	286.20	428.78	303.72
Collier ²	3,637	3,218	37	382	-----	-----	1,136.56	-----	-----
Columbia	3,324	2,312	442	570	3,950	2,950	226.12	276.38	164.98
Dade	68,468	60,639	5,247	2,582	27,118	7,658	427.66	540.19	520.50
DeSoto	2,606	1,616	345	615	3,397	5,745	334.10	450.16	354.64
Dixie ¹	2,026	1,475	297	254	2,123	-----	281.39	1,109.06	-----

¹ Organized since 1912.

² Organized since 1922.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- provements	Personal property	Other property					
Duval.....	\$73,158	\$56,281	\$9,324	\$7,553	\$60,271	\$25,252	\$449.65	\$488.33	\$291.35
Escambia.....	17,010	11,687	2,683	2,640	16,059	12,406	313.26	307.01	301.23
Flagler ¹	1,480	649	108	703	1,827	-----	584.00	705.41	-----
Franklin.....	1,747	1,295	287	165	1,765	1,402	272.97	329.98	264.41
Gadsden.....	3,309	2,090	640	579	4,890	2,151	1,067.42	204.74	87.99
Gilchrist ²	1,050	684	85	281	-----	-----	250.00	-----	-----
Glades ¹	985	633	51	301	1,547	-----	339.66	670.00	-----
Gulf ²	959	840	62	57	-----	-----	282.06	-----	-----
Hamilton.....	1,585	1,025	228	332	2,478	1,971	167.65	250.94	166.70
Hardee ¹	1,989	1,370	242	377	3,098	-----	189.43	338.30	-----
Hendry ²	1,591	1,237	175	179	-----	-----	407.95	-----	-----
Hernando.....	2,263	1,449	203	611	2,179	1,535	452.60	479.17	282.28
Highlands ¹	4,119	2,876	475	768	2,876	-----	407.82	762.38	-----
Hillsborough.....	55,656	45,596	5,449	4,611	36,702	16,207	337.92	383.52	(*)
Holmes.....	1,197	567	229	401	1,990	1,573	92.79	150.94	122.99
Indian River ²	2,471	1,744	216	511	-----	-----	338.49	-----	-----
Jackson.....	3,867	2,670	509	688	4,861	3,948	120.47	153.90	123.71
Jefferson.....	2,318	1,467	313	538	2,840	2,410	172.88	195.85	137.41
Lafayette.....	847	557	236	54	1,408	2,594	192.50	325.24	336.80
Lake.....	10,214	8,230	786	1,198	9,485	3,344	410.20	698.61	328.76
Lee.....	5,410	4,169	501	740	8,430	3,026	331.90	812.50	412.24
Leon.....	5,763	4,449	744	570	5,100	3,592	236.19	282.39	184.90
Levy.....	2,328	965	413	950	3,775	2,950	180.47	380.46	269.78
Liberty.....	861	662	74	125	1,233	1,318	211.70	242.53	250.29
Madison.....	2,565	1,754	329	482	3,614	2,928	164.28	218.83	168.27
Manatee.....	8,872	7,844	260	768	7,803	3,896	372.77	555.27	349.98
Marion.....	8,992	6,069	1,192	1,731	8,947	5,713	294.82	373.31	205.74
Martin ²	2,735	1,836	54	845	-----	-----	488.39	-----	-----
Monroe.....	3,876	1,958	301	1,617	5,227	3,054	284.50	267.37	134.43
Nassau.....	3,223	1,498	426	1,299	3,760	3,022	343.79	325.51	279.63
Okaloosa ¹	2,222	1,495	198	529	2,694	-----	222.20	279.01	-----
Okeechobee ¹	882	252	108	522	2,381	-----	196.00	951.21	-----
Orange.....	23,744	21,549	1,110	1,085	14,738	6,949	433.28	674.76	321.41
Oseola.....	4,026	3,034	419	573	5,237	3,676	356.28	619.90	595.01
Palm Beach.....	19,434	16,316	1,278	1,840	10,829	7,054	336.81	494.39	1,025.80
Pasco.....	4,154	2,553	307	1,294	4,693	2,371	381.10	513.70	297.42
Pinellas.....	30,220	27,711	1,556	953	15,237	4,854	445.07	497.16	(*)
Polk.....	24,534	18,670	2,575	3,289	20,517	9,361	314.54	483.90	335.04
Putnam.....	4,658	2,911	631	1,116	6,519	3,171	249.09	436.17	233.67
St. Johns.....	6,686	4,627	531	1,528	5,728	4,315	341.12	413.51	297.13
St. Lucie.....	2,364	1,627	163	574	5,456	3,614	311.05	589.18	781.92
Santa Rosa.....	2,536	1,813	393	330	3,622	4,370	178.59	257.82	266.57
Sarasota ¹	5,687	4,947	371	369	3,545	-----	-99.14	760.64	-----
Seminole ¹	6,207	4,460	856	891	5,193	-----	308.81	430.43	-----
Sumter.....	2,309	1,056	169	984	3,270	2,333	199.01	401.38	340.10
Suwannee.....	3,573	2,306	544	723	4,727	2,990	227.13	235.26	150.10
Taylor.....	3,373	2,001	825	547	4,582	2,595	249.85	373.15	320.02
Union ¹	945	520	98	327	1,823	-----	121.15	309.69	-----
Volusia.....	21,295	17,845	1,309	2,141	17,485	7,039	461.93	705.27	377.98
Wakulla.....	935	701	105	129	1,010	931	170.00	193.87	193.83
Walton.....	2,509	1,802	369	338	3,749	3,875	167.27	301.00	190.47
Washington.....	1,103	570	312	221	2,050	3,380	90.41	161.56	183.38

¹ Organized since 1912.

² Organized since 1922.

³ Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1931							1912	1922	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts	Other civil divisions	1922					
State total.....	\$68,097	\$3,539	\$16,663	\$25,131	\$9,632	\$4,142	\$32,194	\$8,436	\$11.16	\$7.64	\$3.96	
Alachua.....	599	40	152	118	158	121	615	218	7.20	6.23	3.18	
Baker.....	55	6	28	2	19	10	91	44	4.55	4.40	2.85	
Bay.....	263	8	99	143	13	.....	220	72	14.36	7.60	.....
Bradford.....	111	7	33	19	22	30	134	.....	7.31	6.24	2.66
Brevard.....	798	35	225	304	157	77	476	93	11.21	8.61	3.43	
Broward.....	1,780	37	307	867	218	351	485	.....	24.36	9.31	.....
Calhoun.....	61	4	34	5	18	.....	118	49	7.65	4.91	2.47
Charlotte.....	185	11	71	44	30	29	155	.....	8.59	7.94	.....
Citrus.....	210	12	126	43	29	.....	148	107	8.29	4.70	5.46
Clay.....	151	10	47	59	29	6	135	57	7.43	5.60	2.99	
Collier.....	213	17	149	13	23	11	.....	.....	5.86	.....	.....
Columbia.....	182	16	61	67	38	.....	201	97	5.48	5.09	3.29
Dade.....	9,866	334	1,922	5,802	1,670	138	3,297	376	14.41	11.83	4.91	
De Soto.....	273	13	104	96	46	14	297	216	10.48	8.74	3.76	
Dixie.....	198	10	61	107	17	3	116	.....	9.77	5.46	.....
Duval.....	5,277	357	1,820	2,113	877	110	4,148	1,314	7.21	6.88	5.20	
Escambia.....	1,250	83	376	548	243	.....	1,180	490	7.35	7.35	3.95
Flagler.....	103	7	51	20	20	5	160	.....	7.05	8.76	.....
Franklin.....	83	9	21	32	21	.....	102	51	4.75	5.78	3.64
Gadsden.....	168	16	52	35	65	.....	243	81	5.08	4.97	3.77
Gilchrist.....	48	5	22	3	18	.....	.....	.....	4.57	.....	.....
Glades.....	120	5	61	19	14	21	211	.....	12.18	13.64	.....
Gulf.....	50	5	27	8	10	.....	.....	54	5.21	.....	2.74
Hamilton.....	91	7	42	20	22	.....	130	.....	5.74	6.25	.....
Hardee.....	346	10	98	91	59	88	235	.....	17.40	7.59	.....

Organized since 1912.

Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931				1922		1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts	Other civil divisions	1912	1931	1922	1912
Henry ¹	\$150	\$8	\$66	\$35	\$34	\$7	---	\$9.43	---	---
Hernando.....	179	11	111	26	27	4	---	7.91	\$5.42	\$3.32
Highlands ¹	445	20	151	195	79	---	---	10.80	7.55	---
Hillsborough.....	5,694	271	1,920	2,306	976	221	1,046	10.23	8.40	6.45
Holmes.....	99	6	45	7	30	11	46	8.27	6.88	2.92
Indian River ¹	418	12	116	151	60	79	---	16.92	---	---
Jackson.....	219	19	83	42	75	---	---	5.66	5.49	2.25
Jefferson.....	135	11	65	18	41	15	89	5.82	4.72	3.15
Lafayette.....	33	4	20	2	7	---	71	3.90	4.62	2.74
Lake.....	1,085	50	252	376	162	245	102	10.62	6.95	3.05
Lee.....	775	26	259	316	143	31	99	14.33	8.39	3.27
Leon.....	366	28	147	109	82	---	258	6.35	5.06	3.62
Levy.....	151	11	59	29	37	15	80	6.49	5.03	2.71
Liberty.....	33	4	20	---	9	---	46	3.83	3.73	---
Madison.....	154	13	80	27	34	---	200	6.00	5.53	3.21
Manatee.....	1,039	43	400	364	153	79	617	11.71	7.91	4.82
Marion.....	699	44	431	93	122	9	538	7.77	6.01	3.71
Martin ¹	418	13	157	105	40	103	---	15.28	---	---
Monroe.....	523	18	298	197	39	---	408	13.49	7.81	5.17
Nassau.....	191	16	119	25	31	1	173	5.93	4.60	2.98
Okaloosa ¹	138	11	84	6	37	---	136	6.21	5.07	---
Okeechobee ¹	85	4	49	25	4	3	172	9.64	7.22	---
Orange.....	2,453	115	953	958	425	2	1,128	10.33	7.65	4.66
Osceola.....	347	20	114	142	31	40	359	8.62	6.86	2.94
Palm Beach.....	4,102	95	496	2,309	476	736	2,038	21.11	18.82	3.96
Pasco.....	693	20	291	135	82	165	290	16.68	6.18	3.33
Pinellas.....	4,858	148	876	2,681	900	253	1,363	16.08	8.95	5.05

Polk.....	120	835	1,356	612	506	1,492	320	13.98	7.27	3.42
Putnam.....	23	218	205	72	61	397	138	12.22	6.06	4.35
St. Johns.....	33	292	386	109	10	435	113	12.41	7.56	2.62
St. Lucie.....	12	89	141	33	116	554	144	16.54	10.15	3.99
Santa Rosa.....	12	106	8	48	---	193	107	6.86	5.33	2.45
Sarasota 1.....	28	398	160	86	---	288	---	11.82	7.56	---
Seminole 1.....	30	187	311	114	3	388	---	10.39	7.47	---
Sumter.....	11	109	40	48	7	202	72	9.73	6.18	3.09
Suwannee.....	17	98	44	49	---	230	97	5.82	4.87	3.24
Taylor.....	16	81	43	34	---	244	68	5.16	5.33	2.62
Union 1.....	5	38	17	4	---	84	---	6.77	4.61	---
Volusia.....	104	414	1,126	397	441	1,262	241	11.66	7.23	3.42
Wakulla.....	5	30	---	9	---	46	25	4.71	4.55	2.69
Walton.....	12	90	24	27	---	177	103	6.10	4.72	2.88
Washington.....	6	57	13	18	---	111	90	8.52	5.41	2.66

¹ Organized since 1912.

Organized since 1922.

GEORGIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Georgia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 161 counties, the 469 cities, towns, and villages, the 1,600 school districts, and the 14 other civil divisions (drainage districts), or a total of 2,245 political units that have the power to levy taxes or incur debt.

The data for Georgia were compiled from reports on file in the office of the State department of education, Atlanta, Ga., from reports secured by local agents, and from reports received through correspondence.

Fiscal year.—For Georgia the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Georgia on January 1, 1932, was 2,910,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Georgia the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$1,997,672; exclusive of capital outlays, this excess was \$24,973,375.

The excess of revenue receipts over governmental costs was 6.1 percent for the counties, 5.8 percent for the cities, towns, and villages, and 0.9 percent for the school districts. For the State government, however, governmental costs were 1.4 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$99,829,199	100.0	\$97,831,527	100.0	\$106,985,539	100.0	\$45,539,922	100.0
State government.....	40,369,191	40.4	40,952,503	41.9	12,488,499	11.7	6,338,865	13.9
Counties.....	17,853,039	17.9	16,828,697	17.2	34,670,220	32.4	16,631,622	36.5
Cities, towns, and vil-lages ¹	25,851,227	25.9	24,440,866	25.0	42,844,034	40.0	14,238,636	31.3
School districts ¹	15,752,504	15.8	15,608,778	16.0	16,444,040	15.4	8,330,799	18.3
Other civil divisions...	3,238	(²)	683	(²)	538,746	0.5	-----	-----

¹ Data for the schools of Atlanta and Columbus are included with data for cities, towns, and villages.

² Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Georgia and all subdivisions of the State amounted to \$99,829,199, or an average of \$34.31 for each person in the State. Of this amount \$40,369,191 was for the State; \$17,853,039 for the counties; \$25,851,227 for the cities, towns, and villages; \$15,752,504 for the school districts; and \$3,238 for the other civil divisions. The revenues collected include \$41,169,604, general property taxes; \$2,070,741, special taxes; \$616,854, poll taxes; \$24,519,657, licenses and permits; \$2,084,295, special assessments; \$15,801,169, subventions, donations, and pension assessments; \$1,428,698, interest, rents, and highway privileges; \$6,526,546, earnings of public service enterprises; \$4,657,551, earnings of general departments; and \$954,084, fines, forfeits, and escheats. Of the \$15,801,169 classified as subventions, donations, and pension assessments, \$8,079,038 represents subventions by the Federal Government to the State, principally for highways.

The schools of Atlanta and Columbus are under the jurisdiction of the city government. Therefore, the data for the schools of these cities are included with the data for the city.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$16,269,000 in 1912, \$31,967,000 in 1922, and \$32,031,112 in 1931, this being an increase of 0.2 percent from 1922 to 1931, and of 96.9 percent from 1912 to 1931. Special taxes amounted to \$525,000 in 1922 and \$2,070,741 in 1931. Poll taxes amounted to \$977,000 in 1912, \$808,000 in 1922, and \$577,898 in 1931. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to \$1,852,000 in 1912, \$5,549,000 in 1922, and \$24,281,555 in 1931. Special assessments amounted to \$1,034,000 in 1912, \$1,193,000 in 1922, and \$2,030,773 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Georgia and all subdivisions of the State for 1931 amounted to \$97,831,527, or an average expenditure of \$33.62 per person. Of the total amount expended, \$40,952,503 was disbursed by the State government; \$16,828,697 by the counties; \$24,440,866 by the cities, towns, and villages; \$15,608,778 by the school districts; and \$683 by the other civil divisions. The total comprises \$65,901,840 for operation and maintenance of general departments; \$3,316,243 for operation and maintenance of public service enterprises; \$5,637,741 for interest on debt; and \$22,975,703 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government and those for cities of 30,000 population and over may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities, towns, and villages with a population of 2,500

and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$20,789,000 to \$53,268,521, or 156.2 percent; interest payments, from \$1,124,000 to \$4,997,457, or 344.6 percent; and outlay payments from \$4,396,000 to \$22,060,186, or 401.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Georgia and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$106,985,539, or an average per capita of \$36.76. In 1922 the average per capita was \$21.56, and in 1912, \$11.89.

Of the total debt reported for 1931, \$12,488,499 was for the State government; \$34,670,220 for the counties; \$42,844,034 for the cities, towns, and villages; \$16,444,040 for the school districts; and \$538,746 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 130.5 percent from 1922 to 1931 and 80.1 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 61.2 percent from 1922 to 1931 and 268.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

All property subject to taxation must be given in by the taxpayers at its fair market value, and must be taxed according to its value on an assessment made each year.

Land subject to taxation is returned by the owner thereof to the receiver of tax returns of the county where the land lies. Manufacturing companies, plants, etc., except public utilities, whose real estate or plant is on or across a county line and in two or more counties, make returns in the county in which are located the main buildings. All other companies or persons taxed make returns of personal property to the county tax receivers of the respective counties where the persons reside or where the office of the company is located.

The assessed valuation of all property in Georgia subject to levies of the general property tax was \$1,267,789,808 in 1931 as compared with \$1,191,569,000 in 1922 and \$842,358,000 in 1912. The per capita assessed valuation increased from \$307.80 in 1912 to \$401.25 in 1922, and to \$435.67 in 1931.

TAX LEVIES

Taxes imposed on corporations required to make returns to the comptroller general are collected by the State treasurer; other State and county taxes are collected by county tax collectors, while city and town taxes are collected by the treasurer or marshal thereof.

Taxes are due when the corrected digest is received by the tax collector from the tax receiver.

The total levies of the general property tax for the State and all subdivisions were \$18,414,000 for 1912, \$35,673,000 for 1922, and \$45,539,922 for 1931, this being a per capita of \$6.73, \$12.01, and \$15.65, respectively.

Of the total levies reported for 1931, \$6,338,865 was for the State government; \$16,631,622 for the counties; \$14,238,636 for the cities, towns, and villages; and \$8,330,799 for the school districts. The average rate of levy per \$100 of the assessed valuations was \$2.19 for 1912, \$2.99 for 1922, and \$3.59 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
	2,910,000	\$99,899	\$34.31	\$488,377	\$41,169	\$617	\$24,590	\$2,094	\$954	\$15,059	\$743	\$1,439	\$4,657	\$8,937
		40,369	13.88	\$28,479	6,222	233	19,953	1,010	2	8,079	392	722	1,885	---
	(1)	17,853	6.14	16,168	13,723	162	2,293	452	2	---	1	50	1,105	77
	Cities, towns, and vil- lages.....	25,851	21.74	15,580	13,074	232	2,274	1,071	500	340	46	647	1,217	6,450
	School districts.....	15,753	(1)	8,150	8,150	---	---	3	---	6,640	303	10	650	---
	Other civil divisions.....	3	(1)	---	---	---	---	---	---	---	---	---	---	---
		155	11.23	109	87	3	19	---	2	36	---	3	---	5
	APPLING.....	72	5.22	72	54	2	16	---	---	---	---	---	---	5
	County.....	26	10.13	19	15	1	3	---	2	---	---	---	---	---
	Cities, towns, and villages.....	57	(1)	18	18	---	---	---	---	36	---	3	---	---
	School districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---
		90	13.05	57	41	---	16	---	1	25	---	---	4	3
	ATKINSON.....	43	6.24	41	27	---	14	---	---	---	---	---	2	---
	County.....	10	5.82	6	4	---	2	---	1	---	---	---	---	3
	Cities, towns, and villages.....	37	(1)	10	10	---	---	---	---	25	---	---	2	---
	School districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---
		76	10.56	45	34	1	10	1	---	25	---	---	---	5
	BACON.....	34	4.72	34	24	---	10	---	---	---	---	---	---	---
	County.....	9	7.29	3	2	1	---	1	---	---	---	---	---	5
	Cities, towns, and villages.....	33	(1)	8	8	---	---	---	---	25	---	---	---	---
	School districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---
		69	8.83	41	29	1	11	---	---	25	---	---	2	1
	BAKER.....	34	4.35	32	21	1	10	---	---	---	---	---	2	---
	County.....	2	3.87	1	21	---	1	---	---	---	---	---	---	---
	Cities, towns, and villages.....	33	(1)	8	---	---	---	---	---	25	---	---	---	1
	School districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Includes \$277,580, inheritance taxes, \$1,378,597, income taxes, and \$414,664, other special taxes, for State purposes only.
³ Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.
⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
				Total	General property	Poll	Licenses and per- mits								
BALDWIN County Cities, towns, and villages School districts	23,400 23,400 5,534	\$9.57 81 8.31 (^a)	\$129 81 22 26	\$104 69 9 26	\$1 1	\$24 12 12	\$6 3 3	\$50					\$18 2 16	\$21 21	
BANKS County Cities, towns, and villages School districts Other civil divisions	9,703 9,703 867	7.83 3.40 3.46 (^a)	44 33 8	34 23 8		10 10			32						
BARROW County Cities, towns, and villages School districts	12,401 12,401 4,356	13.14 66 9.18 (^a)	107 63 25 19	90 51 20 19	2 2	15 10 5	2 2	36				\$2	5 3 2	11	
BARTOW County Cities, towns, and villages School districts	25,500 25,500 7,765	13.84 4.20 127 16.36 (^a)	201 107 32 62	177 189 26 62		24 18 6	1 1	50	\$1			2	6 6	92	
BEN HILL County Cities, towns, and villages School districts	13,047 13,047 6,412	15.71 53 72 11.23 (^a)	115 52 25 38	103 48 17 38		12 4 8	2 1 1	\$20		37			5 1 5	26	
BERRIEN County Cities, towns, and villages School districts	15,100 15,100 2,904	10.79 5.17 7.23 (^a)	103 74 22	81 52 22		22 22	1 1	39					16 4 9 3	4	
BIBB County Cities, towns, and villages School districts	78,000 78,000 54,328	32.82 7.32 1,316 24.22 (^a)	1,859 496 314	1,674 474 651 549		185 22 163	1 1	40	1	104	1	29	238 62 156 20	288	288

BLECKLEY	9,133	132	14.45	84	73	11	29	1	5	13
County	9,133	54	5.91	50	41	9	---	1	3	---
Cities, towns, and villages	2,267	30	13.23	17	15	2	---	---	---	13
School districts	---	48	(4)	17	17	---	29	---	2	---
BRANTLEY	7,100	98	13.80	71	61	9	---	---	---	---
County	7,100	44	6.20	41	31	9	1	24	2	---
Cities, towns, and villages	750	1	1.33	1	1	9	1	---	2	---
School districts	---	53	(4)	29	29	---	24	---	---	---
BROOKS	21,330	270	12.66	162	137	24	---	---	11	43
County	21,330	95	4.45	90	70	20	2	52	4	---
Cities, towns, and villages	4,889	72	14.73	26	21	4	1	---	2	43
School districts	---	103	(4)	46	46	---	52	---	5	---
BRYAN	5,952	111	18.65	89	69	20	---	---	---	---
County	5,952	56	9.41	54	35	19	---	19	2	---
Cities, towns, and villages	5,788	3	3.81	3	2	1	---	---	2	---
School districts	---	52	(4)	32	32	---	19	1	---	---
BULLOCH	26,600	277	10.41	169	143	25	---	---	---	18
County	26,600	78	2.93	72	51	21	7	68	1	---
Cities, towns, and villages	4,906	48	9.78	27	22	4	6	---	2	18
School districts	---	151	(4)	70	70	---	1	---	---	---
BURKE	29,224	254	8.69	151	117	33	---	---	---	---
County	29,224	91	3.11	85	60	25	1	63	3	22
Cities, towns, and villages	6,256	57	9.11	29	20	8	---	---	3	---
School districts	---	106	(4)	37	37	---	63	---	6	---
BUTTS	9,345	158	16.91	101	86	13	---	---	---	21
County	9,345	76	8.13	75	63	2	---	32	4	---
Cities, towns, and villages	2,263	28	12.37	7	4	3	---	---	1	21
School districts	---	54	(4)	19	19	---	32	---	3	---
CALHOUN	10,600	137	12.92	83	67	15	---	41	12	---
County	10,600	56	5.28	51	38	12	---	1	5	---
Cities, towns, and villages	3,084	12	3.89	11	8	3	---	---	1	---
School districts	---	69	(4)	21	21	---	41	1	6	---
CAMDEN	6,338	81	12.78	55	41	14	---	---	3	---
County	6,338	41	6.47	39	26	13	---	23	2	---
Cities, towns, and villages	1,511	3	1.99	3	2	1	---	---	---	---
School districts	---	37	(4)	13	13	---	23	---	1	---
CAMPBELL	9,903	155	15.65	105	96	7	---	---	---	10
County	9,903	75	7.57	68	60	6	7	31	2	---
Cities, towns, and villages	3,112	28	9.00	17	16	1	---	---	1	10
School districts	---	52	(4)	20	20	---	31	---	1	---

* For an explanation of the population used in computing per capita figures, see text discussion, p. v.

† Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
CANDLER	8,991	\$104	\$11.57	\$64	\$52	\$2	\$10			\$31		\$1	\$8	
County	8,991	37	4.12	32	24	1	7						6	
Cities, towns, and villages	1,424	13	9.13	9	5	1	3					1	3	
School districts		54	(^c)	23	23					31				
CARROLL	34,272	371	10.83	252	214	2	36	\$1	\$6	78	\$1		31	\$2
County	34,272	134	3.91	117	93	1	23		3				14	
Cities, towns, and villages	9,017	59	6.54	52	38	1	13	1	3				1	2
School districts		178	(^c)	83	83					78	1		16	
CATAOCHA	9,900	83	8.38	52	48		4			26			3	
County	9,900	41	4.14	36	32		4		2				3	
Cities, towns, and villages		2	2.42	2	2									
School districts		40	(^c)	14	14					26				
CHARLTON	4,400	90	20.45	66	58		8			1			2	1
County	4,400	36	8.18	32	26		6		1			1	2	
Cities, towns, and villages		6	9.12	5	3		2							
School districts		48	(^c)	29	29					19				1
CHATHAM	106,400	4,108	38.61	3,379	3,080		299		89	121		61	145	323
County	106,400	941	8.84	841	819		22		56	40		4	4	40
Cities, towns, and villages	86,527	2,274	26.28	1,832	1,555		277		33	33		47	39	323
School districts		893	(^c)	706	706					121			66	
CHATTAHOOCHEE	9,500	50	5.26	34	22		12			16				
County	9,500	26	2.74	26	14		12							
Cities, towns, and villages			(^c)											
School districts		24		8	8					16				
CHATTOOGA	15,600	157	10.06	102	85		14			1	12		3	
County	15,600	80	5.13	76	64		12		1	39			3	
Cities, towns, and villages	4,873	10	2.06	10	5		2							
School districts		67	(^c)	16	16					39	12			

CHEROKEE.....	20,200	233	11.53	170	151	1	18	2	52	1	1	8
County.....	20,200	105	5.20	104	90	1	14	1	1	1	1	2
Cities, towns, and villages.....	4,518	25	5.53	22	17	1	4	1	52	1	1	6
School districts.....		103	(¹)	44	44							88
CLARKE.....	25,613	827	32.29	504	441	16	47	15	148	1	6	65
County.....	25,613	237	9.25	180	169	1	10	2	1	1	6	49
Cities, towns, and villages.....	20,179	284	14.07	133	131	15	37	13	148	1	6	88
School districts.....		306	(¹)	141	141							16
CLAY.....	6,943	67	9.65	38	24		14		22			2
County.....	6,943	23	3.31	23	10		12		22			1
Cities, towns, and villages.....	1,564	14	8.95	8	6		2					1
School districts.....		30	(¹)	8	8				22			5
CLAYTON.....	10,260	149	14.52	85	74	1	10	10	34		6	6
County.....	10,260	48	4.68	37	28		9	9	1			2
Cities, towns, and villages.....	1,453	23	15.83	8	6	1	1	1	34		5	8
School districts.....		78	(¹)	40	40						1	3
CLINTON.....	7,200	114	15.83	85	65		20		24			3
County.....	7,200	67	9.31	65	46		19					2
Cities, towns, and villages.....	1,833	7	3.82	5	4		1		24			2
School districts.....		40	(¹)	15	15							1
COBB.....	36,300	567	15.62	314	280	4	30	1	74	2	2	21
County.....	36,300	146	4.02	137	121		16	7				2
Cities, towns, and villages.....	13,142	209	15.90	59	41	4	14	5	74	2	2	141
School districts.....		211	(¹)	118	118							17
Other civil divisions.....		1	(¹)				1					
COFFE.....	19,900	227	11.41	172	144		28	1	36		1	10
County.....	19,900	94	4.72	94	76		18					7
Cities, towns, and villages.....	5,687	40	7.03	31	21		10	1	36		1	7
School districts.....		93	(¹)	47	47							10
COLQUITT.....	30,800	470	15.26	258	220	4	34	2	77			21
County.....	30,800	141	4.58	127	101	4	22	1				13
Cities, towns, and villages.....	9,667	133	13.76	19	7		12	1	77			112
School districts.....		196	(¹)	112	112							7
COLUMBIA.....	8,793	80	9.10	47	34	1	12		30			3
County.....	8,793	34	3.87	31	18	1	12					3
Cities, towns, and villages.....	7,784	4	5.10	4	12				30			
School districts.....		42	(¹)	12	12							
COOK.....	11,300	144	12.74	95	73	2	20		39			5
County.....	11,300	54	4.78	63	38	1	14					1
Cities, towns, and villages.....	3,118	24	7.70	18	11	1	6					5
School districts.....		66	(¹)	24	24				39			3

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
COWETA.....	25,127	\$456	\$18.15	\$287	\$220	\$7	\$40	\$2	\$3	\$59	\$1	---	\$41	\$33
County.....	152	127	6.05	133	106	4	23	---	---	---	---	---	19	---
Cities, towns, and villages.....	9,235	169	17.22	64	44	3	17	2	3	59	1	---	6	83
School districts.....	145	---	(¹)	70	70	---	---	---	---	---	---	---	16	---
CRAWFORD.....	7,020	70	9.97	36	24	---	12	---	1	27	---	---	6	---
County.....	7,020	30	4.27	26	14	---	12	---	1	---	---	---	3	---
Cities, towns, and villages.....	449	1	2.23	1	1	---	---	---	---	---	---	---	---	---
School districts.....	39	---	(¹)	9	9	---	---	---	---	27	---	---	3	---
CRISP.....	17,343	316	18.22	166	137	4	25	---	1	38	1	\$18	12	80
County.....	17,343	158	9.11	93	82	---	11	---	---	---	---	---	7	58
Cities, towns, and villages.....	7,332	77	10.50	37	19	4	14	---	1	---	---	16	1	22
School districts.....	81	---	(¹)	36	36	---	---	---	---	38	1	2	4	---
DADE.....	4,200	61	14.52	44	38	---	6	---	1	12	---	2	2	---
County.....	4,200	43	10.24	38	32	---	6	---	1	---	---	2	2	---
Cities, towns, and villages.....	370	---	(¹)	6	6	---	---	---	---	12	---	---	---	---
School districts.....	18	---	---	---	---	---	---	---	---	---	---	---	---	---
DAWSON.....	3,502	33	9.42	18	8	---	10	---	---	14	---	---	1	---
County.....	3,502	14	4.00	4	4	---	10	---	---	---	---	---	---	---
School districts.....	19	---	(¹)	4	4	---	---	---	---	14	---	---	---	---
DECATUR.....	23,700	335	14.14	232	211	4	17	1	7	59	---	---	12	24
County.....	23,700	151	6.37	145	124	4	17	---	---	---	---	---	6	---
Cities, towns, and villages.....	6,960	72	10.34	38	38	---	---	1	7	---	---	---	2	24
School districts.....	112	---	(¹)	49	49	---	---	---	---	59	---	---	4	---
DE KALE.....	74,800	1,136	15.19	943	915	3	25	10	15	73	---	1	20	74
County.....	74,800	614	8.21	603	589	3	11	---	5	---	---	---	6	---
Cities, towns, and villages.....	235	137	12.04	137	123	---	14	10	10	---	---	1	3	74
School districts.....	19,521	287	(¹)	203	203	---	---	---	---	73	---	---	11	---

Dodge	21,599	9.44	119	101	18	7	1	61				10	6
County	21,599	3.89	77	65	12							7	6
Cities, towns, and villages	4,136	6.53	13	7	6	7	1	61				3	
School districts		(¹)	28	29									
DOOLY													
County	18,025	11.71	130	106	20			65				11	4
Cities, towns, and villages	18,025	4.22	75	54	17							1	
School districts	4,111	6.08	14	11	3							7	4
		(¹)	41	41				65				4	
DORCHESTER													
County	22,700	33.00	395	345	44	2	1	34				20	287
Cities, towns, and villages	22,700	7.93	161	148	2	11						10	
School districts	14,900	26.64	97	60	33	2	1	34				9	287
		(¹)	137	137								1	
DOUGLAS													
County	9,461	13.21	87	78	8			27				4	7
Cities, towns, and villages	9,461	4.97	46	39	6							1	
School districts	2,538	8.67	13	11	2							2	7
		(¹)	28	28				27				1	
EARLY													
County	18,273	10.12	90	72	17	3	1	50				9	32
Cities, towns, and villages	18,273	3.23	64	41	13							6	
School districts	2,848	17.21	12	7	4	3	1	50				1	32
		(¹)	24	24								3	
ECHOLS													
County	2,744	20.77	44	30	14			12				1	
School districts	2,744	12.76	34	20	14							1	
		(¹)	10	10				12					
EFFINGHAM													
County	10,200	13.53	108	97	11			27				3	
Cities, towns, and villages	10,200	6.37	65	54	11								
School districts	985	5.08	5	5									
		(¹)	38	38				27				3	
ELBERT													
County	18,485	18.34	195	166	26			52				11	75
Cities, towns, and villages	18,485	5.41	96	72	21		4					2	
School districts	5,254	21.70	28	23	5		3					6	75
		(¹)	71	71				52				2	
EMANUEL													
County	24,101	8.63	119	81	36	9	1	67	1			10	1
Cities, towns, and villages	24,101	3.53	75	50	23							10	
School districts	4,903	6.53	21	8	13	9	1						1
		(¹)	23	23				67					
EVANS													
County	7,200	14.44	69	61	8			27				2	6
Cities, towns, and villages	7,200	5.83	40	34	6							2	
School districts	1,584	9.47	9	7	2								6
		(¹)	20	20				27					

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Data for that part of Atlanta in this county tabulated under Fulton County.

⁴ Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
FANNIN	13, 100	\$127	\$9.69	\$75	\$57	\$3	\$15	---	\$4	\$35	---	\$1	\$12	---
County.....	13, 100	56	4.27	47	33	1	13	---	1	---	---	---	8	---
Cities, towns, and villages.....	3, 900	22	5.64	17	13	2	2	---	3	---	---	1	1	---
School districts.....	---	49	(4)	11	11	---	---	---	---	35	---	---	3	---
FAYETTE	8, 665	91	10.50	56	42	3	11	---	2	31	---	---	2	---
County.....	8, 665	37	3.27	34	21	3	10	---	2	---	---	---	1	---
Cities, towns, and villages.....	8, 796	3	3.77	3	2	---	1	---	---	---	---	---	---	---
School districts.....	---	51	(4)	19	19	---	---	---	---	31	---	---	1	---
FLOYD	50, 200	934	18.61	719	666	2	51	\$23	12	77	---	6	19	\$78
County.....	50, 200	360	7.17	339	318	---	21	---	8	---	---	---	13	---
Cities, towns, and villages.....	23, 123	342	14.79	227	195	2	30	23	4	---	---	6	4	78
School districts.....	---	232	(4)	153	153	---	---	---	---	77	---	---	2	---
FORSYTH	10, 624	77	7.25	43	30	4	9	---	1	32	---	---	1	---
County.....	10, 624	36	3.39	34	21	4	9	---	1	---	---	---	1	---
School districts.....	---	41	(4)	9	9	---	---	---	---	32	---	---	---	---
FRANKLIN	15, 902	178	11.19	106	89	---	17	---	2	47	---	---	20	3
County.....	15, 902	63	3.96	57	41	---	16	---	1	---	---	---	5	---
Cities, towns, and villages.....	4, 005	32	7.99	24	23	---	1	---	1	---	---	---	4	3
School districts.....	---	83	(4)	25	25	---	---	---	---	47	---	---	11	---
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FULTON	333, 200	15, 512	46.55	10, 681	9, 789	101	791	625	440	366	\$33	421	880	2, 066
County.....	333, 200	3, 632	10.90	3, 098	3, 057	---	41	---	213	---	---	---	12	---
Cities, towns, and villages 1.....	298, 628	11, 023	36.91	6, 816	5, 965	101	750	625	227	285	33	409	562	2, 066
School districts 1.....	---	857	(4)	767	767	---	---	---	---	81	---	---	9	---
GILMER	7, 344	64	8.71	38	32	---	6	---	1	25	---	---	---	---
County.....	7, 344	24	3.27	24	18	---	6	---	---	---	---	---	---	---
Cities, towns, and villages.....	---	6	6.28	5	5	---	---	---	1	---	---	---	---	---
School districts.....	---	34	(4)	9	9	---	---	---	---	25	---	---	---	---

GLASCOCK	4,400	49	11.14	24	19	1	4	20	1	4	4
County	4,400	20	4.55	15	10	1	4	1	1	4	4
Cities, towns, and villages	679	1	1.47	1	8	1	1	20	1	1	1
School districts		28	(¹)	8							
GLYNN	19,400	643	33.14	540	498	4	47	27	16	5	19
County	19,400	263	13.56	238	221	4	17	1	4	2	19
Cities, towns, and villages	14,022	243	17.33	203	169	4	30	26	12	2	2
School districts		137	(¹)	108	108			1	1	1	1
GORDON	16,846	220	13.06	119	99	2	18	48	3	12	37
County	16,846	66	3.92	61	45		16	1	1	1	1
Cities, towns, and villages	3,342	49	14.66	9	6	2	2	48	2	3	37
School districts		103	(¹)	49	49					8	
GRADY	19,200	237	12.34	135	107	5	23	48		3	51
County	19,200	87	4.53	87	67	3	17	1			
Cities, towns, and villages	3,802	80	21.04	27	19	2	6	48		2	51
School districts		70	(¹)	21	21					1	
GREENE	12,616	157	12.44	83	59	2	22	42	1	8	8
County	12,616	50	3.96	40	29	1	19	1		1	1
Cities, towns, and villages	4,759	41	8.62	15	11	1	3	42	1	2	8
School districts		66	(¹)	19	19					5	
Other civil divisions											
GWINNETT	27,853	352	12.64	227	198	2	27	61	3	16	45
County	27,853	117	4.20	114	90		24	1		3	3
Cities, towns, and villages	7,955	93	11.69	41	36	2	3	61	3	4	45
School districts		142	(¹)	72	72					9	
Other civil divisions											
HABERSHAM	13,100	177	13.51	135	117	1	17	31	1	3	7
County	13,100	31	5.88	77	63		14	1			
Cities, towns, and villages	3,781	69	8.20	23	12	1	3	31	1	3	7
School districts			(¹)	35	35						
HALL	30,900	485	15.70	332	292		40	63	9	10	1
County	30,900	160	5.13	155	132		22	2	2	3	3
Cities, towns, and villages	10,632	120	11.29	84	67		17	63	7	3	1
School districts		205	(¹)	93	93					7	
HANCOCK	13,070	140	10.71	75	58	1	16	50		8	7
County	13,070	49	3.75	42	29	1	12	1		7	
Cities, towns, and villages	1,613	20	12.40	13	9		4	50		8	7
School districts		71	(¹)	20	20					1	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

⁴ Includes that part of Atlanta which is situated in De Kalb County.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS								Earnings of public service enter- prises
		Total	Taxes			Special assess- ments	Fines, forfeits, escheats	Subven- tions and grants	Dona- tions, gifts and pension assess- ments	Highway privi- leges, and interest
			General property	Poll	Licenses and per- mits					
		Per capita								
HARALSON	13,293	\$190	\$129	\$111	\$1	\$17	\$6	\$40		\$9
County.....	13,293	77	66	54		12	5			9
Cities, towns, and villages.....	4,084	38	28	22	1	5				
School districts.....		75	35	35				40		
HARRIS	11,140	154	111	95	3	13	1	37		5
County.....	11,140	83	77	62	3	12	1			5
Cities, towns, and villages.....	1,536	4	4	3		1				
School districts.....		67	30	30				37		
HART	15,174	171	93	74		19	\$6	62		9
County.....	15,174	49	47	31		16				2
Cities, towns, and villages.....	2,477	29	22	19		3	6			7
School districts.....		93	24	24				62		
HEARD	9,102	81	44	31	1	12		33		4
County.....	9,102	33	31	18	1	12				2
Cities, towns, and villages.....	589							33		2
School districts.....		48	13	13						
HENRY	15,924	161	110	95		15	1	41		3
County.....	15,924	79	76	63		13	2			1
Cities, towns, and villages.....	2,890	17	13	11		2				4
School districts.....		64	21	21				41		
Other civil divisions.....		1					1			
HOUSTON	11,280	148	111	90		21		33	\$1	3
County.....	11,280	62	62	42		20				1
Cities, towns, and villages.....	1,398	11	9	8		1				2
School districts.....		75	40	40				33		11
IRWIN	12,199	123	71	57		14	2	38		5
County.....	12,199	47	41	29		12	1			6
Cities, towns, and villages.....	2,064	11	9	7		2				
School districts.....		66	21	21				38		

[Revenue receipts expressed in thousands]

JACKSON.	21,609	280	12.96	163	143	1	19	1	1	61	2	\$1	9	42
County	21,609	82	3.79	81	63	---	18	---	---	---	---	---	1	---
Cities, towns, and villages	5,842	72	12.32	26	24	1	1	---	---	61	2	1	1	42
School districts	126	126	(*)	56	56	---	---	---	---	---	---	---	7	---
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JASPER.	8,594	117	13.61	66	45	---	21	---	---	30	---	---	1	20
County	8,594	46	5.35	45	26	---	19	---	---	---	---	---	1	---
Cities, towns, and villages	1,593	28	17.58	8	6	---	2	---	---	---	---	---	---	20
School districts	43	43	(*)	13	13	---	---	---	---	30	---	---	---	---
JEFF DAVIS.	8,300	82	9.88	64	45	---	9	---	1	23	---	---	4	---
County	8,300	30	3.61	29	22	---	7	---	---	---	---	---	1	---
Cities, towns, and villages	1,378	10	7.26	9	7	---	2	---	1	---	---	---	---	---
School districts	42	42	(*)	16	16	---	---	---	---	23	---	---	3	---
JEFFERSON.	20,727	224	10.81	140	118	2	20	4	2	58	1	---	13	6
County	20,727	63	3.04	56	38	1	17	---	1	---	---	---	6	---
Cities, towns, and villages	4,896	31	6.33	17	13	1	3	4	1	---	---	---	3	6
School districts	130	130	(*)	67	67	---	---	---	---	58	1	---	4	---
JENKINS.	12,968	158	12.24	102	85	1	16	---	---	33	---	1	18	4
County	12,968	87	6.74	71	57	---	14	---	---	---	---	---	16	---
Cities, towns, and villages	2,527	21	8.31	16	13	1	2	---	---	---	---	---	---	4
School districts	50	50	(*)	15	15	---	---	---	---	33	---	---	2	---
JOHNSON.	12,681	135	10.65	78	65	---	13	---	---	44	---	---	7	6
County	12,681	44	3.47	38	28	---	10	---	---	---	---	---	6	---
Cities, towns, and villages	3,224	20	6.20	13	10	---	3	---	---	---	---	---	1	6
School districts	71	71	(*)	27	27	---	---	---	---	44	---	---	---	---
JONES.	8,992	93	10.34	63	46	---	17	---	---	---	---	---	1	---
County	8,992	53	5.89	52	35	---	17	---	---	29	---	---	1	---
School districts	40	40	(*)	11	11	---	---	---	---	29	---	---	---	---
LAMAR.	9,745	181	18.57	104	89	2	13	4	3	26	---	---	1	43
County	9,745	53	5.44	51	42	1	8	---	1	---	---	---	1	---
Cities, towns, and villages	4,160	80	19.23	31	25	1	5	4	2	---	---	---	---	43
School districts	48	48	(*)	22	22	---	---	---	---	26	---	---	---	---
LANIER.	5,190	49	9.44	27	14	---	13	---	---	21	---	---	1	---
County	5,190	20	3.85	20	7	---	13	---	---	---	---	---	---	---
Cities, towns, and villages	1,006	2	1.99	2	2	---	---	---	---	---	---	---	---	---
School districts	27	27	(*)	5	5	---	---	---	---	21	---	---	1	---
LAURENS.	32,693	389	11.90	259	205	4	50	---	2	83	---	---	23	22
County	32,693	154	4.71	136	102	3	31	---	1	---	---	---	17	---
Cities, towns, and villages	8,048	81	10.06	57	37	1	19	---	1	---	---	---	5	22
School districts	154	154	(*)	66	66	---	---	---	---	83	---	---	---	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
				General property			Poll								Licenses and per- mits
				Total	General property	Poll									
LEE	8,328	\$94	\$11.29	\$62	\$51	\$1	\$10			\$23			\$3	\$1	
County	8,328	37	4.44	34	24	1	9						3		
Cities, towns, and villages	1,468	6	4.09	5	4		1							1	
School districts		51	(¹)	23	23					23					
LIBERTY	8,153	91	11.16	63	51	1	11			24			4		
County	8,153	56	6.87	53	41	1	11			3			1		
School districts		35	(¹)	10	10					24					
LINCOLN	7,847	88	11.21	54	41		13			23			4		
County	7,847	37	4.72	33	22		11		\$2				2		
Cities, towns, and villages	7,916	6	6.55	6	4		2								
School districts		45	(¹)	15	15					23			2		
LONG	4,180	70	16.75	48	33		15			18			3		
County	4,180	40	9.57	37	23		14			1			2		
Cities, towns, and villages	4,615	4	6.80	4	3		1								
School districts		26	(¹)	7	7					18			1		
LOWMEDE	30,900	694	22.46	482	419	10	53	\$78	9	61	\$1	\$4	9	50	
County	30,900	217	7.62	211	184	4	23		2				4		
Cities, towns, and villages	15,524	285	18.86	146	110	6	30	78	7			4		50	
School districts		192	(¹)	125	125					61	1		5		
LUMPKIN	4,927	52	10.55	32	16		16			18			1	1	
County	4,927	22	4.47	21	6		15						1		
Cities, towns, and villages	4,905	7	7.73	6	5		1							1	
School districts		23	(¹)	5	5					18					
McDUFFIE	9,014	127	14.09	86	61	2	23		2	29			10		
County	9,014	49	5.44	41	20	1	20		1				7		
Cities, towns, and villages	2,160	16	7.87	16	12	1	3		1				3		
School districts		61	(¹)	29	29					29					

McINTOSH	5,900	77	12.05	53	40	13	21	1	2
County	5,900	30	6.08	30	19	11			
Cities, towns, and villages	857	6	6.40	4	17	2			
School districts		41	(⁶)	17			21	1	2
MACON	16,643	188	11.30	128	105	20	43		9
County	16,643	85	6.71	85	66	16			9
Cities, towns, and villages	4,453	34	7.04	27	22	4			7
School districts		59	(⁶)	16	16		43		
MADISON	14,921	137	9.18	85	60	18			9
County	14,921	58	3.89	56	33	6	1	2	
Cities, towns, and villages	2,302	7	3.04	4	1	1			2
School districts		72	(⁶)	23	23		40	2	7
Other civil divisions									
MARIETTA	6,968	89	12.77	50	35	13			6
County	6,968	36	5.17	32	19	11			4
Cities, towns, and villages	1,097	42	10.03	6	4	2	1		4
School districts			(⁶)	12	12		29		1
MARIETTA	22,437	286	12.75	169	146	18			14
County	22,437	89	3.97	80	64	13	3	7	8
Cities, towns, and villages	6,010	65	9.53	32	25	5	11	6	14
School districts		132	(⁶)	57	57		59	1	14
MILK	9,076	82	9.03	34		16			
County	9,076	40	4.41	37	23	14	1		2
Cities, towns, and villages	852	5	6.01	2	2	2		1	
School districts		37	(⁶)	9	9		28		
MILTON	6,800	60	8.82	30	26	3			4
County	6,800	28	4.12	24	20	1	1		3
Cities, towns, and villages	477	31	2.10	5					
School districts			(⁶)				25		1
MIRABELL	23,630	293	12.40	183	162	28			10
County	23,630	88	3.73	86	66	19	1	2	30
Cities, towns, and villages	5,564	77	12.98	37	26	9			1
School districts		128	(⁶)	60	60		58	2	8
MONROE	11,006	157	13.53	96	73	17			3
County	11,006	66	4.83	52	38	13	1		3
Cities, towns, and villages	2,614	44	16.53	24	16	4			24
School districts		57	(⁶)		24		33		
MONTGOMERY	10,200	109	10.69	66	58	7			13
County	10,200	57	5.59	49	41	7			8
Cities, towns, and villages	2,214	2	.90	15					
School districts		50	(⁶)				30		5

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

(Revenue receipts expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General property	Poll	Licenses and per- mits							
MORGAN		12,438	\$148	\$11.85	\$98	\$77	\$3	\$18	\$1	\$1	\$33		\$1	\$7	\$7
County		12,438	64	5.12	61	44	2	15			2			2	
Cities, towns, and villages		3,329	27	8.11	18	14	1	3	1				1		7
School districts			57	(⁴)	19	19					33			5	
Other civil divisions															
MURRAY		9,215	109	11.83	79	65		14			25			3	2
County		9,215	51	5.53	48	35		13						3	
Cities, towns, and villages		1,199	5	4.17	3	2		1							2
School districts			53	(⁴)	28	28					25				
Other civil divisions															
MUSCOGEE		59,800	2,051	34.30	1,433	1,284	7	142	87	61	77	\$5	13	183	192
County		59,800	495	8.28	435	416	2	17		34			3	23	
Cities, towns, and villages		46,107	1,490	33.03	957	827	5	125	87	27	55	2	10	160	192
School districts ¹			66	(⁴)	41	41					22	3			
Other civil divisions															
NEWTON		17,290	265	15.33	147	115	4	28	8	1	51			10	48
County		17,290	66	3.82	60	44	2	14		1				5	
Cities, towns, and villages		7,543	106	14.05	49	33	2	14	8					1	48
School districts			93	(⁴)	38	38					51			4	
Other civil divisions															
OCONEE		8,082	91	11.26	63	52		11	1	1	22			4	
County		8,082	50	6.19	47	36		11		1				2	
Cities, towns, and villages		1,012	2	1.98	2		2								
School districts			38	(⁴)	14	14					22			2	
Other civil divisions			1	(⁴)					1						
Other civil divisions															
OGLETHORPE		12,927	119	9.21	75	49	1	25			42			2	2
County		12,927	59	4.56	57	31	1	25						2	
Cities, towns, and villages		1,202	1	.83	1	1									
School districts			59	(⁴)	17	17					42				

PAULDING.....	12 327	110	8 92	68	53	15	39	3
County.....	12 327	46	3 73	46	7	14	28	6
Cities, towns, and villages.....	1 715	11	6 41	8	14	1	39	3
School districts.....		53	(¹)	14				
Other civil divisions.....								
PEACHE.....	10 400	190	18 27	101	85	16	2	5
County.....	10 400	43	4 13	42	8	8	28	6
Cities, towns, and villages.....	4 878	70	14 35	16	8	8	2	4
School districts.....		77	(¹)	43	43		28	6
PICKENS.....	9 900	130	13 13	62	44	3	32	30
County.....	9 900	44	4 44	41	25	2	14	6
Cities, towns, and villages.....	1 471	82	2 72	4	2	1	32	3
School districts.....			(¹)	17	17			
PIERCE.....	13 000	152	11 69	100	91	9	38	7
County.....	13 000	64	4 15	52	46	6	38	2
Cities, towns, and villages.....	2 341	27	11 53	19	16	3	38	1
School districts.....		71	(¹)	29	29		38	4
PINE.....	10 853	122	11 24	77	62	15	2	8
County.....	10 853	48	4 42	44	30	14	1	3
Cities, towns, and villages.....	1 865	6	3 22	4	3	1	35	1
School districts.....		68	(¹)	29	29			4
POLK.....	26 000	393	15 12	274	248	3	87	3
County.....	26 000	128	4 92	123	110	12	1	3
Cities, towns, and villages.....	12 064	111	9 20	89	76	6	2	1
School districts.....		154	(¹)	62	62	11	87	13
PULASKI.....	9 005	138	15 32	88	67	21	1	5
County.....	9 005	52	5 77	52	35	17	1	1
Cities, towns, and villages.....	2 484	36	14 49	18	14	4	28	4
School districts.....		50	(¹)	18	18			
PUTNAM.....	8 367	112	13 39	67	44	23	30	5
County.....	8 367	48	5 74	43	23	20	30	5
Cities, towns, and villages.....	1 876	16	8 53	9	6	3	30	3
School districts.....		48	(¹)	15	15			
Other civil divisions.....								
QUITMAN.....	3 900	38	9 74	23	13	10	11	4
County.....	3 900	21	5 38	17	7	10	11	4
School districts.....		17	(¹)	6	6			
RABUN.....	6 400	100	15 63	79	65	14	16	2
County.....	6 400	57	8 91	56	43	13	2	1
Cities, towns, and villages.....	1 478	12	8 12	8	7	1	1	1
School districts.....		31	(¹)	15	15		16	2

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General property	Poll	Licenses and per- mits							
RANDOLPH		13,300	\$205	\$15.41	\$126	\$107	\$1	\$18	\$1		\$45	\$5		\$7	\$21
County		13,300	56	4.21	52	39	1	12	1					4	
Cities, towns, and villages		5,002	50	10.00	28	22		6							21
School districts			99	(¹)	46	46				45	5		3		
RICHMOND		74,600	2,973	38.85	2,150	1,966	4	180	35	\$14	88	8	\$39	262	377
County		74,600	481	6.45	379	354	4	21		3				99	
Cities, towns, and villages		61,509	1,800	28.26	1,193	1,034		159	35	11		2	38	144	377
School districts			692	(¹)	578						88	6	1	19	
ROCKDALE		7,247	87	12.00	53	48	1	4			24			5	5
County		7,247	31	4.28	31	27	1	3							5
Cities, towns, and villages		1,495	15	10.03	10	9		1			24			5	
School districts			41	(¹)	12	12									
SCHLEY		5,400	65	12.04	33	21	2	10		1	15			4	12
County		5,400	24	4.44	21	11	1	9		1				2	
Cities, towns, and villages		4,764	18	23.56	4	2	1	1						2	12
School districts			23	(¹)	8	8					15				
SCREVEN		20,503	184	8.97	104	81	4	19			54	4		8	14
County		20,503	76	3.71	68	48	3	17						8	
Cities, towns, and villages		2,759	28	10.15	14	11	1	2							14
School districts			80	(¹)	22	22					54	4			
SEMINOLE		7,389	102	13.80	66	57	2	7			26		1	7	2
County		7,389	36	4.87	31	23	2	6						5	
Cities, towns, and villages		1,453	11	7.42	8	7	1	1					1		2
School districts			55	(¹)	27	27					26			2	

SPALDING.....	23,800	631	26,51	334	287	8	39	21	8	52	1	1	26	188
County.....	23,800	170	7,14	161	142	3	16	21	2	6	1	1	7	7
Cities, towns, and villages.....	23,800	313	28,89	90	62	5	23	21	6	1	1	1	7	188
School districts.....	10,836	148	(¹)	83	83					52	1		12	
Other civil divisions.....														
STEPHENS.....	11,800	173	14,66	113	101	1	11	5	2	39			3	11
County.....	11,800	50	4,24	50	42		8							
Cities, towns, and villages.....	11,800	52	10,15	34	30	1	3	5	2					11
School districts.....	5,124	71	(¹)	29	29					39			3	
Other civil divisions.....														
STEWART.....	11,114	139	12,51	90	68		22	22		41			3	4
County.....	11,114	62	5,58	61	40		21						1	
Cities, towns, and villages.....	11,114	11	4,10	7	6		1							4
School districts.....	2,680	66	(¹)	22	22					41			3	
SUMTER.....	26,800	424	15,82	308	248	6	54		2	60		2	25	27
County.....	26,800	169	6,31	146	118	4	24		1			2	22	
Cities, towns, and villages.....	10,593	129	12,18	96	64	2	30		1			2	3	27
School districts.....	126	126	(¹)	66	66					60				
TALBOT.....	8,458	92	10,88	57	40	1	16		1	29			5	
County.....	8,458	48	5,68	42	26	1	15		1				5	
Cities, towns, and villages.....	1,868	5	2,68	5	4		1			29				
School districts.....	39	39	(¹)	10	10									
TALIAFERRO.....	6,172	60	9,72	37	28		9			23				
County.....	6,172	25	4,05	25	18		7							
Cities, towns, and villages.....	1,093	5	4,57	5	3		2							
School districts.....		30	(¹)	7	7					23				
TATTNALL.....	15,600	143	9,17	92	70		22			46			3	2
County.....	15,600	51	3,27	48	27		21						3	
Cities, towns, and villages.....	3,136	8	2,55	6	5		1							2
School districts.....		84	(¹)	38	38					46				
TAYLOR.....	10,617	99	9,32	56	43	1	12		1	35			7	
County.....	10,617	36	3,39	29	17	1	11		1				6	
Cities, towns, and villages.....	1,860	4	2,15	4	3		1							
School districts.....		59	(¹)	23	23					35			1	
TELFAR.....	14,997	203	13,54	147	124	3	20		1	40		4	1	10
County.....	14,997	79	5,27	78	62	2	14					1	1	
Cities, towns, and villages.....	4,274	35	8,19	21	14	1	6		1			3		10
School districts.....		89	(¹)	48	48					40			1	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
TERRELL.....	18,200	\$192	\$10.50	\$122	\$98	\$3	\$21		\$2	\$53		\$1	\$6	\$8
County.....	18,200	73	3.99	70	54	2	14					1	2	8
Cities, towns, and villages.....	5,107	38	7.44	26	18	1	7		2				2	2
School districts.....		81	(4)	26	26					63			2	
THOMAS.....	32,612	770	23.61	427	368	8	51	\$39	6	67		2	48	181
County.....	32,612	191	5.86	189	163	4	22		2					
Cities, towns, and villages.....	16,998	341	20.06	103	70	4	29	39	4			2	12	181
School districts.....		238	(4)	135	135					67			36	
TIFT.....	16,300	219	13.44	151	124	3	24		2	43			7	16
County.....	16,300	60	3.68	58	39	2	17						2	
Cities, towns, and villages.....	4,166	67	16.08	49	41	1	7		2					16
School districts.....		92	(4)	44	44					43			5	
TOOMBS.....	17,700	218	12.32	121	98	1	22		2	57		1	21	16
County.....	17,700	77	4.35	61	47		14						16	
Cities, towns, and villages.....	5,030	54	10.74	35	26	1	8		2			1	5	16
School districts.....		87	(4)	25	25					57				
TOWNS.....	4,400	44	10.00	24	15		9			20				
County.....	4,400	18	4.09	18	9		9							
Cities, towns, and villages.....														
School districts.....		26	(4)	6	6									
TREUTLEN.....	7,488	72	9.62	40	33		7		1	29			2	2
County.....	7,488	27	3.61	26	20		6		1					
Cities, towns, and villages.....	1,081	8	7.40	5	5		1						2	2
School districts.....		37	(4)	8	8					29				

TROUP	36,900	986	26.72	547	498	6	43	1	9	70	44	315
County	36,900	233	6.31	219	200		19		2		12	
Cities, towns, and villages	25,201	507	20.12	167	137	6	24	1	7		17	315
School districts		246	(¹)	161	161					70	15	
TURNER	11,196	146	13.04	89	75	2	12			37	3	11
County	11,196	55	4.91	54	45	1	8				1	
Cities, towns, and villages	2,920	32	10.96	15	10	1	4				6	11
School districts		59	(¹)	20	20					37	2	
TWIGGS	8,372	81	9.68	53	38	1	14			26	1	1
County	8,372	35	4.18	35	22	1	12					
Cities, towns, and villages	8,692	5	7.23	4	14	2	2			26	1	1
School districts		41	(¹)	14	14						1	
UNION	6,340	59	9.31	30	15	1	14		1	23	5	
County	6,340	32	5.05	26	11	1	14		1		5	
School districts		27	(¹)	4	4					23		
UPSON	20,300	323	15.91	168	134	4	30	4	7	66	18	56
County	20,300	94	4.83	85	63	2	20		4		5	
Cities, towns, and villages	10,435	109	10.45	42	30	2	10	4	3		2	56
School districts		120	(¹)	41	41					66	11	
WALKER	26,700	520	19.48	275	244	3	28	1	2	46	17	19
County	26,700	101	3.78	95	71	2	22		2		4	
Cities, towns, and villages	8,584	80	9.32	60	53	1	6	1				19
School districts		339	(¹)	120	120					46	13	
WALTON	21,118	286	13.54	176	156	1	19		4	26	8	72
County	21,118	95	4.50	93	79		14		1		1	
Cities, towns, and villages	6,299	101	16.03	24	18	1	5		3		2	72
School districts		90	(¹)	59	59					26	5	
Other civil divisions												
WARE	26,558	596	22.44	440	390	6	54	9	15	62	15	53
County	26,558	172	6.48	161	136		25		8		3	
Cities, towns, and villages	15,510	247	15.93	172	137	6	29	9	7		4	55
School districts		177	(¹)	107	107					62	8	
WARREN	11,181	97	8.68	57	40		17		1	36		3
County	11,181	33	2.95	32	18		14		1			
Cities, towns, and villages	2,035	10	4.91	7	4		3					3
School districts		54	(¹)	18	18					36		
WASHINGTON	25,030	256	10.23	126	97	2	27		1	69	11	49
County	25,030	71	2.84	64	44	1	19		1		6	
Cities, towns, and villages	5,906	83	14.05	34	25	1	8					49
School districts		102	(¹)	28	28					69	5	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
				General property			Poll								Licenses and per- mits
				Total	General property	Poll									
WAYNE.....	12,900	\$178	\$13.80	\$133	\$110	\$3	\$20	\$1	\$33				\$5	\$6	
County.....	12,900	93	7.21	88	67	3	18								
Cities, towns, and villages.....	3,247	26	8.01	19	17		2	1						6	
School districts.....		59	(^c)	26	26				33						
WEBSTER.....	5,032	59	11.72	35	26	1	8		18				5	1	
County.....	5,032	23	4.57	18	10	1	7						5		
Cities, towns, and villages.....	556	2	3.60	1			1	1						1	
School districts.....		34	(^c)	16	16				18						
WHEELER.....	9,149	85	9.29	49	32	1	16		31					5	
County.....	9,149	33	3.61	33	17		16								
Cities, towns, and villages.....	1,182	11	9.31	6		1								5	
School districts.....		41	(^c)	10	10				31						
WHITE.....	6,056	58	9.58	32	19		13		26						
County.....	6,056	28	4.62	28	15		13								
Cities, towns, and villages.....	750	1	1.33	1		1									
School districts.....		29	(^c)	3	3				26						
WHITFIELD.....	21,500	430	20.00	233	210	1	22	4	56	\$1	\$2	12	122		
County.....	21,500	123	5.72	115	103		12	1		1	1	5			
Cities, towns, and villages.....	8,911	192	21.55	67	56	1	10	3					122		
School districts.....		115	(^c)	51	51				56		1	7			
WILCOX.....	13,439	163	12.13	92	73	1	18	1	61	1		1	7		
County.....	13,439	42	3.13	42	28		14								
Cities, towns, and villages.....	2,817	19	6.74	10		1	4	1				1			
School districts.....		102	(^c)	40	40				61	1				7	

WILKES	15,944	220	13.80	144	123	3	18		1	53	15	1	6
County	15,944	91	5.71	90	72	2	16						1
Cities, towns and villages	3,663	29	7.92	25	22	1	2		1				3
School districts		100	(¹)	29	29					53	15	1	2
Other civil divisions													
WILKINSON	10,844	96	8.85	63	47	1	15			33			
County	10,844	45	4.15	45	31		14						
Cities, towns and villages	2,283	6	2.63	6	4	1	1						
School districts		45	(¹)	12	12					33			
WORTH	21,094	210	9.96	153	126	6	21		1	50			2
County	21,094	72	3.41	71	47	6	18						1
Cities, towns and villages	3,618	26	7.19	21	18		3		1				4
School districts		112	(¹)	61	61					50			1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

⁴ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
CITY, TOWN, OR VILLAGE	Esti- mated popula- tion¹	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
Grand total.....	1,189,014	\$25,851	\$21.74	\$15,580	\$13,074	\$332	\$2,274	\$1,071	\$500	\$340	\$46	\$647	\$1,317	\$6,450
30,000 population and over.....	521,224	17,530	33.63	11,442	9,831	104	1,457	747	304	340	38	533	1,045	3,081
Atlanta.....	277,600	10,717	38.61	6,703	5,864	99	740	624	208	285	33	409	550	1,905
Savannah.....	85,024	2,232	26.25	1,800	1,527	—	273	—	31	—	—	47	35	319
Augusta.....	61,300	1,800	29.36	1,193	1,034	—	169	35	11	—	2	38	144	377
Macon.....	53,900	1,313	24.36	811	1,649	—	162	1	27	—	1	29	156	288
Columbus.....	43,400	1,468	33.82	935	807	5	123	87	27	55	2	10	160	192
8,000 to 30,000 population.....	211,792	3,806	17.97	1,790	1,395	54	341	200	81	—	—	42	69	1,624
Rome.....	22,400	338	15.09	224	192	2	30	23	4	—	—	6	4	77
La Grange.....	20,700	402	19.42	117	92	6	19	1	6	—	—	—	17	261
Athens.....	19,200	284	14.79	183	131	15	37	—	13	—	—	—	—	88
Waycross.....	15,510	247	16.93	172	137	6	29	9	7	—	—	—	4	55
Albany.....	14,900	397	26.64	97	60	4	33	2	1	—	—	1	9	287
Dacula.....	14,500	197	13.69	115	104	—	11	5	7	—	—	1	1	68
Brunswick.....	14,022	243	17.33	203	169	4	30	—	12	—	—	26	2	—
Valdosta.....	13,900	274	19.71	140	106	4	30	76	6	—	—	4	—	48
Thomasville.....	12,900	308	25.04	78	51	3	24	38	3	—	—	1	11	177
Griffin.....	10,700	313	29.25	90	62	5	23	21	6	—	—	1	7	188
East Point.....	10,200	174	17.06	50	45	2	3	—	3	—	—	—	6	115
Gainesville.....	9,000	115	12.78	80	64	—	16	25	7	—	—	—	3	—
Cedartown.....	8,800	68	7.73	66	59	—	—	—	1	—	—	—	—	—
Americus.....	8,700	124	14.16	92	62	2	28	—	1	—	—	2	3	26
Dalton.....	8,700	192	22.07	67	66	1	1	10	3	—	—	—	—	122
Moultrie.....	8,200	130	15.85	16	5	—	11	—	1	—	—	—	1	112
2,500 to 8,000 population.....	178,576	2,490	13.94	1,082	809	35	238	74	71	—	6	46	42	1,169
Marionetta.....	7,638	161	21.08	32	20	2	10	—	4	—	—	2	—	123
Cordele.....	6,880	76	11.05	36	19	3	14	—	1	—	—	16	—	22

Dublin	6,681	76	11,38	53	34	1	18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total.....	\$97,532	\$33.62	\$65,903	\$1,736	\$705	\$411	\$3,061	\$1,765	\$10,637	\$39	\$7	\$1,117	\$1,737	\$5,638	\$23,976	
State government.....	40,952	14.08	21,215	5,539	424	354	5,252	1,621	2	7			149	1,169	18,568	
Counties.....	16,829	5.78	13,355											1,735	1,710	
Cities, towns, and villages.....	24,441	20.56	116,925	4		3			14,395			1	4	2,342	1,987	
School districts.....	15,609	(⁶)	14,406											392	811	
Other civil divisions.....	1	(⁶)	1													
APPLING.....	143	10.36	95											5	33	
County.....	72	5.22	39	14	2	1	20	2						6	27	
Cities, towns, and villages.....	21	8.18	14											5	2	
School districts.....	50	(⁶)	42						42					2	6	
ATKINSON.....	85	12.33	59											2	10	
County.....	42	6.09	21	12			7	1					1	7	14	
Cities, towns, and villages.....	8	4.66	4											2		
School districts.....	35	(⁶)	34						34					1		
BACON.....	82	11.39	71											4	7	
County.....	35	4.86	30	16	3		9	2						5	5	
Cities, towns, and villages.....	9	7.29	3											4	2	
School districts.....	38	(⁶)	38						38							
BAKER.....	71	9.08	64													
County.....	40	5.12	33	12			18	3							7	
Cities, towns, and villages.....	1	1.93	1												7	
School districts.....	30	(⁶)	30						30							

[illegible]

Not available by departments.

¹ Not available by departments.
² Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.

Not computed!

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
BRYAN.....	\$109	\$18.31	\$91	\$9			\$27	\$9						\$10	\$8
County.....	57	9.58	45											6	6
Cities, towns, and villages.....	2	2.54	1											1	1
School districts.....	50	(^a)	45						\$45					4	1
BULLOCH.....	329	12.37	258	34			\$1	46	9				\$21	18	32
County.....	100	3.76	93										\$3	1	6
Cities, towns, and villages.....	58	11.82	29										21	8	26
School districts.....	171	(^a)	136							136				9	
BURKE.....	259	8.86	221	35			2	43						14	5
County.....	92	3.15	83					3						9	
Cities, towns, and villages.....	57	9.11	33											6	4
School districts.....	110	(^a)	105							105				4	1
BUTTS.....	144	15.41	116	18	\$4			29	6				19	9	
County.....	64	6.85	59										2	5	
Cities, towns, and villages.....	29	12.81	7										19	3	
School districts.....	51	(^a)	50							50				1	
CALHOUN.....	114	10.75	102	15	2			23	1					5	7
County.....	44	4.15	41											3	
Cities, towns, and villages.....	11	3.57	9											2	
School districts.....	59	(^a)	52							52				7	
CAMDEN.....	91	14.36	79	8	1		1	20	4					3	9
County.....	43	6.78	34											2	7
Cities, towns, and villages.....	4	2.65	4											2	
School districts.....	44	(^a)	41							41				1	2

[illegible]

Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
CLAY	\$60	\$8.64	\$52	\$8				\$5	\$2					\$1	\$5	\$3	
County	17	2.45	16												5	1	
Cities, towns, and villages	13	8.31	7														
School districts	30	(3)	29							\$29					1	1	
CLAYTON	164	15.98	143														
County	57	5.56	46	22	\$2	\$1	13	13	8						4	6	\$11
Cities, towns, and villages	21	14.45	11												4	5	5
School districts	86	(3)	86							86						1	
CLINCH	79	10.97	68														
County	36	5.00	30	10		1	14	14	4						1	9	1
Cities, towns, and villages	7	3.82	4												1	6	
School districts	36	(3)	34							34						2	
COBB	622	17.13	463													1	
County	161	4.44	141	46	5	6	75	75	9						94	33	32
Cities, towns, and villages	191	14.53	68												7	20	
School districts	270	(3)	254							254					94	6	22
Other civil divisions															10	6	10
COFFEY	240	12.06	196														
County	73	3.87	73	27			39	39	4						3	5	9
Cities, towns, and villages	39	6.86	27													5	7
School districts	128	(3)	96							96						2	30
COLQUITT	383	12.44	239														
County	66	2.14	39	24			9	9	4						90	48	6
Cities, towns, and villages	131	13.55	127												2	27	
School districts	186	(3)	173							173					90	14	7

COLUMBIA.....	76	8.44	73	7	1	23	3						3
County.....	35	2.96	34										1
Cities, towns, and villages.....	37	5.10	3										1
School districts.....	37	(c)	36				36						1
COOK.....	151	12.26	114										17
County.....	68	4.62	41										17
Cities, towns, and villages.....	23	7.36	16			21	3				4		10
School districts.....	60	(c)	57								4		3
COWETA.....	440	17.51	317										3
County.....	121	4.52	103										26
Cities, towns, and villages.....	179	19.36	77	45	2	41	14			1	63		1
School districts.....	140	(c)	137								63		2
CRAWFORD.....	53	7.55	53										
County.....	22	3.23	22	8	2								
Cities, towns, and villages.....	30	(c)	30			10	2						
School districts.....	30	(c)											
CRISP.....	300	17.30	178										
County.....	148	8.52	93	23	2	25	3				35		42
Cities, towns, and villages.....	79	9.36	46								24		40
School districts.....	52	(c)	80								11		2
DADE.....	52	12.38	39										
County.....	29	6.90	17	7		7	2						1
Cities, towns, and villages.....													
School districts.....	23	(c)	22										1
DAWSON.....	33	9.42	31										
County.....	17	4.57	14	4		10							2
School districts.....	17	(c)	17										2
DECATUR.....	344	14.51	293										
County.....	153	8.44	123								11		40
Cities, towns, and villages.....	67	9.63	43	52	4	49	16						
School districts.....	124	(c)	124								11		13
DE KAIR.....	800	10.70	638										
County.....	351	4.69	293										
Cities, towns, and villages.....	198	10.14	124	175	23	12	14				46		30
School districts.....	251	(c)	246										23
DONEG.....	197	9.12	170										6
County.....	78	3.51	59	19	2	26	7				5		1
Cities, towns, and villages.....	27	6.53	20										
School districts.....	92	(c)	91										

* Not computed

* Data for that part of Atlanta in this county tabulated under Fulton County.

* Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
DOOLY.....	\$218	\$12.09	\$200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$3	\$10	\$5
County.....	75	4.16	71	\$24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
Cities, towns, and villages.....	28	6.81	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	115	(^c)	110	.....	.....	.....	.....	.....	.....	\$110	.....	.....	.....	.....	3	4
DOUGHERTY.....	721	31.76	498	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	178	7.84	158	69	\$4	\$16	.....	50	10	.....	.....	.....	.....	151	56	16
Cities, towns, and villages.....	381	25.57	184	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	151	33	3
School districts.....	162	(^c)	156	.....	.....	.....	.....	.....	.....	156	.....	.....	.....	.....	6	13
DOUGLAS.....	114	12.05	70	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	37	3.91	28	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
Cities, towns, and villages.....	19	7.49	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	58	(^c)	34	.....	.....	.....	.....	.....	.....	34	.....	.....	.....	.....	.....	.....
EARLY.....	188	10.29	152	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	73	3.99	67	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cities, towns, and villages.....	45	15.80	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	70	(^c)	69	.....	.....	.....	.....	.....	.....	69	.....	.....	.....	.....	.....	.....
ECHOLS.....	52	18.95	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	37	13.48	36	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	15	(^c)	14	.....	.....	.....	.....	.....	.....	14	.....	.....	.....	.....	.....	.....
EFFINGHAM.....	119	11.67	116	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	55	5.39	55	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cities, towns, and villages.....	3	3.05	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	61	(^c)	58	.....	.....	.....	.....	.....	.....	58	.....	.....	.....	.....	.....	.....

GEORGLA

	295	15.06	202	14						\$1	43	28 16 9
ELBERT.												
County.....	3,46	40										
Cities, towns, and villages..	174	27.32	117		11	14						
School districts.....	119						117					2
EMANUEL.												
County.....	202	8.38	162									
Cities, towns, and villages..	76	3.15	57									
School districts.....	99	(^c)	91	25	15	14				3	1	21
EVANS.												
County.....	95	13.19	81									
Cities, towns, and villages..	42	5.83	39	9								
School districts.....	40	(^e)	35		27	3						
FANNIN.												
County.....	130	9.92	115									
Cities, towns, and villages..	56	4.27	47	21	15	8						
School districts.....	52	(^d)	48				48					
FAYETTE.												
County.....	82	9.46	76									
Cities, towns, and villages..	30	3.46	28	10	4	1	5			1		
School districts.....	49	(^d)	46									
FLOYD.												
County.....	724	14.42	569									
Cities, towns, and villages..	230	4.58	169	57	5	9	28					
School districts.....	226	(^f)	209					209				
FORSYTH.												
County.....	76	7.15	71									
School districts.....	45	(^e)	42	4	20	2	42			3		
FRANKLIN.												
County.....	162	10.19	132									
Cities, towns, and villages..	52	3.27	35	21	1							
School districts.....	82	(^e)	79				79					
Other civil divisions.....												
FULTON.												
County.....	15,168	45.52	12,340									
Cities, towns, and villages * ..	3,586	10.74	3,105	1,374	41	1,114	378		\$1			
School districts.....	10,890	(^b)	721					721				
GILMER.												
County.....	95	12.94	69									
Cities, towns, and villages..	45	6.13	23	5	16	2						
School districts.....	47	(^a)	44				44					

* Not computed.
 † Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.
 ‡ Includes that part of Atlanta which is situated in De Kalb County.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments											Interest Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
GLASCOCK	339	\$8.86	\$35														
County	14	3.18		\$9													
Cities, towns, and villages	1	1.47	1					\$4									
School districts	24	(^a)	20									\$20					4
GLYNN	535	27.58	431														
County	156	8.04	104														
Cities, towns, and villages	244	17.40	198	38	\$12	\$12	26	11							\$2	\$5	14
School districts	135	(^a)	129									129					12
GORDON	210	12.47	170														2
County	57	3.38	51	20													11
Cities, towns, and villages	49	14.66	22														6
School districts	104	(^a)	97														8
GRADY	238	12.40	188														2
County	87	4.53	78	20													4
Cities, towns, and villages	80	21.04	40														3
School districts	71	(^a)	70									70					1
GREENE	152	12.05	123														13
County	51	4.04	37	13													1
Cities, towns, and villages	37	7.77	22														9
School districts	64	(^a)	64														3
Other civil divisions																	1
GWINNETT	351	12.60	280														5
County	109	3.91	91	19	2												24
Cities, towns, and villages	92	11.57	47														8
School districts	150	(^a)	142														10
Other civil divisions																	10
																	23
																	6

HABERSHAM	174	13.28	148	15		37	10						5	18	3
County	73	5.57	62											11	1
Cities, towns, and villages	25	6.61	13										5	6	2
School districts	76	(¹)	73											1	1
HALL	523	16.93	436											37	50
County	174	5.63	123	23		4	22							15	36
Cities, towns, and villages	140	13.17	127											13	14
School districts	209	(¹)	186											9	14
HANCOCK	133	10.18	115										4	4	10
County	49	3.75	40	19	2	1	10						4	3	1
Cities, towns, and villages	18	11.16	10										4	1	1
School districts	66	(¹)	65												
HARALSON	185	13.95	144											15	17
County	82	6.18	58	27		1	4						9	10	14
Cities, towns, and villages	34	8.33	21										9	4	4
School districts	69	(¹)	65											1	3
HARRIS	163	12.73	126											2	25
County	84	7.54	58	14	1	1	4							1	25
Cities, towns, and villages	5	3.26	4												
School districts	64	(¹)	64											1	
HART	155	10.21	143											11	1
County	43	2.83	41	11		1	13						2	2	
Cities, towns, and villages	22	8.88	14											8	1
School districts	90	(¹)	88											1	
HEARD	75	8.24	62											3	10
County	33	3.63	21	10	1	6	3						1	3	9
Cities, towns, and villages	1	1.70	1												
School districts	41	(¹)	40											1	
HENRY	165	10.36	148											9	4
County	75	4.71	68	16	2		28						4	7	
Cities, towns, and villages	20	6.92	14										4	2	
School districts	70	(¹)	66												4
Other civil divisions															
HOUSTON	130	11.52	107											14	9
County	44	3.90	25	12		7	6							10	9
Cities, towns, and villages	13	9.30	11											2	
School districts	73	(¹)	71											2	
IRWIN	122	10.00	107											6	9
County	47	3.55	36	11	1	18	6							3	8
Cities, towns, and villages	17	8.36	15											2	
School districts	58	(¹)	56											1	1

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
JACKSON.....	\$261	\$12.08	\$208	\$19	\$1	\$1	\$23	\$8					\$22	\$30	\$1
County.....	73	3.38	52											21	
Cities, towns, and villages.....	57	9.76	27										22	8	
School districts.....	131	(1)	129						\$129					1	1
Other civil divisions.....															
JASPER.....	130	15.13	109												
County.....	59	6.87	57	26	2		19	10					17	3	1
Cities, towns, and villages.....	27	16.95	9											2	
School districts.....	44	(1)	43							43			17	1	
Other civil divisions.....															
JEFF DAVIS.....	82	9.88	74												
County.....	33	3.98	28	8			16	1				\$2		7	1
Cities, towns and villages.....	8	5.81	5											5	
School districts.....	41	(1)	41							41				2	1
Other civil divisions.....															
JEFFERSON.....	213	10.28	167												
County.....	60	2.80	42	25	3	3	7	4					6	21	19
Cities, towns, and villages.....	29	5.92	17											6	18
School districts.....	124	(1)	108							108				15	1
Other civil divisions.....															
JENKINS.....	183	14.18	172												
County.....	89	6.89	86	38	4	5	33	5					3	7	1
Cities, towns, and villages.....	21	8.31	15											3	
School districts.....	73	(1)	71							71			3	3	
Other civil divisions.....														1	1
JOHNSON.....	119	9.38	107												
County.....	40	3.15	38	23			9	6					4	8	
Cities, towns, and villages.....	17	5.27	10											2	
School districts.....	62	(1)	59							59			4	3	
Other civil divisions.....														8	

[illegible]

Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments															
		Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Outlay
McINTOSH		\$76	\$12.88	\$70	\$8	\$1		\$12	\$6							\$1	\$5
County		28	4.75	27												1	
Cities, towns, and villages		6	6.40	6													
School districts		42	(^c)	37						\$37							5
MACON		238	14.30	202													
County		148	8.89	125	23	1		96	5						\$6	17	13
Cities, towns, and villages		26	5.84	14											6	10	13
School districts		64	(^c)	63						63					1	6	
MADISON		134	8.98	125													
County		59	3.95	50	12	2		23	12								9
Cities, towns, and villages		7	3.04	7										\$1			9
School districts		68	(^c)	68						68							
Other civil divisions																	
MARION		73	10.48	67													
County		27	3.87	26	15		\$1	8	2						3	3	
Cities, towns, and villages		8	7.20	3												1	
School districts		38	(^c)	38						38					3	2	
MERIWETHER		260	11.59	209													
County		82	3.65	69	24	2	2	35	4						14	26	11
Cities, towns, and villages		47	7.11	23	23									2	14	13	
School districts		131	(^c)	117						117					7	6	4
MILLER		82	9.03	80													
County		42	4.63	40	15			19	6						2	2	
Cities, towns, and villages		6	7.21	6													
School districts		34	(^c)	34						34							

MILTON	36	5.20	35
County	10	1.47	10
Cities towns, and villages.	2.10	1	1
School districts	25	(^c)	24
MIRABELL	290	12.28	239
County	75	3.18	49
Cities towns, and villages.	77	12.98	45
School districts	138	(^c)	135
MONROE	152	13.10	127
County	54	4.65	55
Cities towns, and villages.	39	14.92	18
School districts	59	(^c)	56
MONTGOMERY	105	10.29	89
County	53	5.20	42
Cities towns, and villages.	2	.90	2
School districts	50	(^c)	45
MORGAN	153	12.25	124
County	59	4.72	42
Cities towns, and villages.	29	8.71	18
School districts	65	(^c)	64
Other civil divisions			
MURRAY	89	9.66	82
County	43	4.67	42
Cities towns, and villages.	5	4.17	3
School districts	41	(^c)	37
MUSCOGEE	2,049	34.28	1,320
County	384	6.42	277
Cities towns, and villages.	1,598	35.43	979
School districts ?	67	(^c)	64
NEWTON	232	13.42	180
County	53	3.07	50
Cities towns, and villages.	96	12.73	47
School districts	83	(^c)	83
Other civil divisions			
OCONEE	85	10.52	70
County	51	6.31	41
Cities towns, and villages.	3	2.96	3
School districts	30	(^c)	25
Other civil divisions	1	(^c)	1
OGLETHORPE	122	9.44	95
County	59	4.56	37
Cities towns, and villages.	4	3.33	1
School districts	59	(^c)	57

⁷ Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
PAULDING	\$113	\$9.17	\$106	\$11				\$26	\$8				\$1	\$4	\$2
County	45	3.65	45												
Cities, towns, and villages	11	6.41	6										1	4	
School districts	57	(*)	55						\$55						2
Other civil divisions															
PEACHE	104	18.65	118											16	21
County	46	4.42	45	21	\$1			20	2					1	
Cities, towns, and villages	80	16.40	16											6	19
School districts	68	(*)	57							57				9	2
Other civil divisions															
PICKENS	119	12.02	113												
County	36	3.64	31	6											
Cities, towns, and villages	3	2.04	3												
School districts	80	(*)	79							79					
Other civil divisions														6	
PIERCE	174	13.38	127												
County	60	4.62	53	31										9	12
Cities, towns, and villages	43	18.37	12					10	12					9	26
School districts	71	(*)	62							62				1	
Other civil divisions															
PIKE	108	9.95	88												
County	41	3.78	29	14	1	1		10	3					8	12
Cities, towns, and villages	6	3.22	6											1	11
School districts	61	(*)	53							53				7	1
Other civil divisions															
PORK	393	15.12	329												
County	119	4.88	99	20				56	17					7	45
Cities, towns, and villages	106	8.70	80							\$6				20	12
School districts	166	(*)	150											7	18
Other civil divisions															7

PULASKI.	135	14.99	109	15	1	9	8	56			5	18	3
County	45	5.00	33								5	12	3
Cities, towns, and villages	34	13.69	20								5	6	
School districts	56	(¹)	56										
PUTNAM.	91	10.88	83								4	4	
County	30	3.59	20	16		11	2				1	1	
Cities, towns, and villages	13	6.83	6								4	3	
School districts	48	(¹)	48					48					
Other civil divisions													
QUITMAN.	33	8.46	31									1	1
County	19	4.87	18	6	1	9	2				1	1	
School districts	14	(¹)	13					13					
RABUN.	87	13.59	70								1	14	2
County	64	8.44	43	12		26	5				1	11	1
Cities, towns, and villages	10	6.77	6								1	2	1
School districts	23	(¹)	21					21				1	1
Other civil divisions													
RANDOLPH.	225	16.92	158								10	10	47
County	60	4.51	51	18		31	2				10	6	6
Cities, towns, and villages	46	9.20	30								10	6	1
School districts	119	(¹)	77					77					41
RICHMOND.	3,033	40.66	2,107								165	213	948
County	746	10.00	393	269		90	38			6	6	46	307
Cities, towns, and villages	1,690	25.85	1,044								165	149	232
School districts	1,667	(¹)	670	4	3			659		4		18	9
Other civil divisions											3	7	3
ROCKDALE.	73	10.07	60								3	5	2
County	28	3.86	21	10		7	3			1	3	1	
Cities, towns, and villages	10	6.69	6										
School districts	35	(¹)	33					33				1	1
SCHLEY.	58	10.74	45								11		2
County	22	4.07	20	6	1	12	1						2
Cities, towns, and villages	15	18.63	4								11		
School districts	21	(¹)	21					21					
SCREENER.	191	9.32	172								11	1	7
County	82	4.00	82	36	3	35	7				11	1	
Cities, towns, and villages	25	9.06	13										
School districts	84	(¹)	77					77					7
SEMINOLE.	91	12.32	78								1	8	4
County	29	3.92	21	12		4	5				1	7	1
Cities, towns, and villages	10	6.74	8										
School districts	52	(¹)	49					49			1	1	
Other civil divisions													
SPALDING.	554	23.28	336								94	39	85
County	163	6.85	120	64	3	24	25			1		12	31
Cities, towns, and villages	246	23.70	79								94	20	53
School districts	145	(¹)	137					137				7	1
Other civil divisions													

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
STEPHENS.....	\$145	\$12.29	\$133	\$20				\$10	\$4					\$2	\$9	\$1
County.....	42	3.56	34											2	8	1
Cities, towns, and villages.....	34	6.64	31													
School districts.....	69	(¹)	68						\$68							1
Other civil divisions.....																
STEWART.....	130	11.70	122											4	1	3
County.....	54	4.86	53	14				35	4					4	1	2
Cities, towns, and villages.....	12	4.48	6													1
School districts.....	64	(¹)	63									63				
SUMTER.....	370	13.81	312	54	\$1	\$4		61	3	\$1				18	31	9
County.....	151	5.63	127												17	7
Cities, towns, and villages.....	93	8.78	63											18	12	7
School districts.....	126	(¹)	122									122			2	2
TALBOT.....	82	9.69	79												3	
County.....	41	4.85	38	10	4			21	2						3	
Cities, towns, and villages.....	5	2.68	5													
School districts.....	36	(¹)	36									36				
TALLADEGA.....	57	9.24	54													
County.....	24	3.89	21	7												
Cities, towns, and villages.....	5	4.57	5			1		13								
School districts.....	28	(¹)	28									28				
TATNALL.....	141	9.04	118													
County.....	78	5.00	58	20				30	7					2	2	19
Cities, towns, and villages.....	8	2.55	5											2	1	19
School districts.....	55	(¹)	55									55				1

TAYLOR.....	96	14	1	15	4	56	2	5	---
County.....	36	---	---	---	---	---	---	2	---
Cities, towns, and villages.....	4	---	---	---	---	---	---	---	---
School districts.....	56	---	---	---	---	---	---	3	---
TELFAR.....	149	21	1	17	2	---	---	9	7
County.....	42	---	---	---	---	---	---	14	6
Cities, towns, and villages.....	16	---	---	---	---	---	---	9	1
School districts.....	91	---	---	---	---	---	---	---	---
TERRELL.....	137	15	---	---	---	---	---	5	7
County.....	46	---	---	---	---	---	---	6	4
Cities, towns, and villages.....	20	---	---	---	---	---	---	8	---
School districts.....	71	---	---	---	---	---	---	5	3
THOMAS.....	521	53	6	64	9	---	---	105	35
County.....	139	---	---	---	---	---	---	8	---
Cities, towns, and villages.....	231	---	---	---	---	---	---	105	26
School districts.....	531	---	---	---	---	---	---	2	30
TIFT.....	159	23	4	7	4	---	---	11	1
County.....	44	---	---	---	---	---	---	19	28
Cities, towns, and villages.....	20	---	---	---	---	---	---	11	7
School districts.....	86	---	---	---	---	---	---	11	4
TOOMBS.....	172	22	4	1	30	2	---	7	5
County.....	61	---	---	---	---	---	---	11	---
Cities, towns, and villages.....	32	---	---	---	---	---	---	7	---
School districts.....	79	---	---	---	---	---	---	9	---
TOWNS.....	39	5	---	---	---	---	---	1	5
County.....	15	---	---	---	---	---	---	1	3
Cities, towns, and villages.....	---	---	---	---	---	---	---	---	---
School districts.....	24	---	---	---	---	---	---	---	3
TREUTLEN.....	66	7	---	---	---	---	---	2	---
County.....	31	---	---	---	---	---	---	2	---
Cities, towns, and villages.....	4	---	---	---	---	---	---	---	---
School districts.....	31	---	---	---	---	---	---	---	---
TROUP.....	600	52	3	9	12	---	---	182	84
County.....	193	---	---	---	---	---	---	1	26
Cities, towns, and villages.....	202	---	---	---	---	---	---	182	18
School districts.....	249	---	---	---	---	---	---	67	58
TURNER.....	145	13	1	30	6	---	---	14	5
County.....	54	---	---	---	---	---	---	1	---
Cities, towns, and villages.....	16	---	---	---	---	---	---	14	---
School districts.....	58	---	---	---	---	---	---	---	3
TWIGGS.....	77	11	---	---	---	---	---	1	4
County.....	34	---	---	---	---	---	---	4	12
Cities, towns, and villages.....	23	---	---	---	---	---	---	3	8
School districts.....	4	---	---	---	---	---	---	1	---
---	33	---	---	---	---	---	---	4	4

Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																	
	Total	Per capita	Operation and maintenance of general departments											Operation and main- tenance of public service enter- prises	Interest Outlays			
			Total	General govern- ment	Protec- tion to person and property	Health and sani- tation	High- ways	Charities, hospitals, and cor- rections	Schools	Libra- ries	Recre- ation	Develop- ment and conser- vation of natural resources	Mis- cella- neous					
UNION.....	\$53	\$8.36	\$51	\$7														
County.....	25	3.94	23				\$13	\$3									\$2	
School districts.....	28	(¹)	28							\$28								
UPSON.....	292	14.38	227															
County.....	84	4.14	72															
Cities, towns, and villages.....	93	8.91	46	27	\$2	\$1	32	9						\$1			18	\$20
School districts.....	115	(¹)	109														5	2
WALKER.....	550	20.60	261														15	80
County.....	173	6.46	101														49	23
Cities, towns, and villages.....	52	6.06	28	32		5	51	13									15	9
School districts.....	325	(¹)	132														22	171
WALTON.....	238	11.27	146															
County.....	55	2.60	47														23	51
Cities, towns, and villages.....	96	15.06	12	27			15	5									8	
School districts.....	88	(¹)	87														10	50
Other civil divisions.....										87							1	1
WARE.....	563	21.20	445															
County.....	183	6.89	129														18	41
Cities, towns, and villages.....	209	13.45	164	70		1	40	18									32	22
School districts.....	171	(¹)	162														13	6
WARREN.....	101	9.03	87														3	
County.....	36	3.22	27														2	4
Cities, towns, and villages.....	12	5.90	9	11		1	14	1									2	7
School districts.....	53	(¹)	51														1	1

WASHINGTON.....	264	10.15	194	32	1	3	22	9	103						47	13	-----
County.....	71	2.84	67	24											47	4	-----
Cities, towns, and villages.....	79	13.38	79													8	-----
School districts.....	104	(*)	103													1	-----
WAYNE.....	152	11.78	131													16	-----
County.....	76	8.89	66	27	1		31	4							5	10	-----
Cities, towns, and villages.....	23	7.08	14												5	4	-----
School districts.....	53	(*)	51						51							2	-----
WEBSTER.....	62	12.32	56													1	-----
County.....	24	4.77	22	9	1		11	1							1	4	-----
Cities, towns, and villages.....	2	3.60	1													2	-----
School districts.....	36	(*)	33						33							2	-----
WHEELER.....	83	9.07	78													5	-----
County.....	32	3.50	32	6			22	4							5		-----
Cities, towns, and villages.....	11	9.31	6						40								-----
School districts.....	40	(*)	40														-----
WHITE.....	48	7.93	40													6	-----
County.....	21	3.47	16	6			8	2								5	-----
Cities, towns, and villages.....	1	1.33	1														-----
School districts.....	26	(*)	23						23							1	-----
WHITFIELD.....	420	19.53	310													17	-----
County.....	114	5.30	99	22			45	28							81	12	-----
Cities, towns, and villages.....	195	21.88	101												81	1	-----
School districts.....	111	(*)	110						110							1	-----
WILCOX.....	170	12.65	140													16	-----
County.....	58	4.32	41	10		1	25	4							3	10	-----
Cities, towns, and villages.....	16	5.68	11												3	7	-----
School districts.....	96	(*)	88						88							4	-----
WILKES.....	190	11.92	149													22	-----
County.....	65	4.08	49	19			17	13								12	-----
Cities, towns, and villages.....	29	7.92	19													4	-----
School districts.....	96	(*)	81						81							10	-----
Other civil divisions.....																15	-----
WILKINSON.....	107	9.87	104													3	-----
County.....	58	5.35	55	18	3		28	4							2	3	-----
Cities, towns, and villages.....	6	2.63	6														-----
School districts.....	43	(*)	43						43								-----
WORTH.....	163	7.73	132													27	-----
County.....	63	2.90	46	24		1	14	7							4	17	-----
Cities, towns, and villages.....	26	7.19	17												4	5	-----
School districts.....	74	(*)	69						69							5	-----

* Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$24, 441	\$30. 56	\$16, 925	\$3, 287	\$2, 342	\$1, 887
30,000 population and over.....	16, 803	32. 24	12, 782	1, 197	1, 434	1, 390
Atlanta.....	10, 407	37. 49	8, 395	497	877	638
Savannah.....	2, 012	23. 66	1, 471	250	205	86
Augusta.....	1, 590	25. 94	1, 044	165	149	232
Macon.....	1, 213	22. 50	902	202	56	63
Columbus.....	1, 581	36. 43	970	83	147	381
8,000 to 30,000 population.....	3, 445	16. 27	1, 939	916	381	209
Rome.....	264	11. 79	188	47	25	4
La Grange.....	386	18. 65	159	124	45	58
Athens.....	262	13. 65	175	37	40	10
Waycross.....	209	13. 48	154	18	24	13
Albany.....	381	25. 57	184	151	33	13
Decatur.....	164	11. 31	103	42	18	1
Brunswick.....	244	17. 40	198	17	34	12
Valdosta.....	213	15. 32	138	23	49	3
Thomasville.....	280	22. 76	126	101	23	30
Griffin.....	246	22. 99	79	94	20	53
East Point.....	168	16. 47	62	90	16	---
Gainesville.....	136	15. 11	123	---	13	---
Cedartown.....	80	9. 09	66	---	14	---
Americus.....	89	10. 16	59	18	12	---
Dalton.....	195	22. 41	101	81	1	12
Moultrie.....	128	15. 61	24	90	14	---
2,500 to 8,000 population.....	2, 297	12. 86	1, 078	757	279	183
Marietta.....	144	18. 85	44	80	2	18
Cordele.....	69	10. 03	44	11	14	---
Dublin.....	79	11. 82	53	12	10	4
College Park.....	60	9. 09	21	29	10	---
Fitzgerald.....	59	9. 20	28	25	6	---
Newnan.....	165	25. 84	65	63	14	23
Bainbridge.....	64	10. 42	40	11	13	---
Milledgeville.....	59	10. 66	33	13	12	1
Cartersville.....	105	20. 00	52	42	11	---
Carrollton.....	43	8. 51	30	---	13	---
Thomaston.....	89	18. 08	42	27	5	15
Elberton.....	110	23. 66	43	43	15	9
Toccoa.....	33	7. 17	30	2	1	---
Fort Valley.....	78	17. 11	15	38	6	19
Hapeville.....	63	14. 91	36	9	3	15
Douglas.....	33	7. 85	22	4	7	---
Quitman.....	59	14. 22	29	19	11	---
Statesboro.....	56	14. 01	28	21	7	---
Waynesboro.....	49	12. 49	28	12	5	4
Dawson.....	26	6. 79	16	4	6	---
Manchester.....	38	10. 15	15	14	5	4
Monroe.....	86	23. 21	5	23	8	50
Vidalia.....	40	11. 16	28	5	7	---
Tifton.....	50	14. 75	27	11	8	4
Buford.....	44	13. 11	26	10	3	5
Trion.....	3	. 91	3	---	---	---
Winder.....	30	9. 14	18	8	4	---
Rockmart.....	25	7. 66	14	7	4	---
Barnesville.....	70	21. 63	11	47	8	4
Cuthbert.....	42	12. 98	27	10	5	---
Rossville.....	15	4. 64	10	---	5	---
Covington.....	73	22. 79	34	30	9	---
Cairo.....	72	22. 72	36	32	3	1
Washington.....	27	8. 55	18	---	9	---
East Thomaston.....	1	. 33	1	---	---	---
Eastman.....	25	8. 27	18	5	2	---

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Con.						
Sandersville.....	\$62	\$20. 59	\$14	\$44	\$4	-----
Porterdale.....	13	4. 33	9	-----	4	-----
Commerce.....	47	15. 66	20	22	5	-----
Canton.....	19	6. 57	6	-----	9	\$4
Lafayette.....	21	7. 47	4	15	2	-----
Pelham.....	30	10. 86	20	6	1	3
Millen.....	21	8. 31	15	3	3	-----
Less than 2,500 population.....	1, 896	6. 83	1, 126	417	248	105

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$114, 159	\$91, 990	\$3, 155	\$19, 014	\$106, 985	\$36. 76
State government.....	12, 592	9, 551	-----	3, 041	12, 488	4. 29
Counties.....	36, 108	26, 430	-----	9, 678	34, 670	11. 91
Cities, towns, and villages.....	47, 760	42, 223	2, 613	2, 924	42, 844	36. 03
School districts ¹	17, 157	13, 786	-----	3, 371	16, 444	(?)
Other civil divisions.....	542	-----	542	-----	539	(?)
APPLING.....	327	194	62	71	327	23. 70
County.....	168	123	-----	45	168	12. 17
Cities, towns, and villages.....	111	47	62	2	111	43. 24
School districts.....	48	24	-----	24	48	(?)
ATKINSON.....	195	130	-----	65	193	28. 00
County.....	107	45	-----	62	107	15. 52
Cities, towns, and villages.....	37	35	-----	2	37	21. 54
School districts.....	51	50	-----	1	49	(?)
BACON.....	165	157	-----	8	165	22. 92
County.....	109	105	-----	4	109	15. 14
Cities, towns, and villages.....	22	22	-----	-----	22	17. 81
School districts.....	34	30	-----	4	34	(?)
BAKER.....	109	20	-----	89	109	13. 94
County.....	88	-----	-----	88	88	11. 26
Cities, towns, and villages.....	1	-----	-----	1	1	1. 93
School districts.....	20	20	-----	-----	20	(?)
BALDWIN.....	353	221	-----	132	353	15. 09
County.....	55	-----	-----	55	55	2. 35
Cities, towns, and villages.....	233	160	-----	73	233	42. 10
School districts.....	65	61	-----	4	65	(?)
BANKS.....	138	90	5	43	136	14. 02
County.....	95	54	-----	41	95	9. 79
Cities, towns, and villages.....	5	5	-----	-----	5	5. 77
School districts.....	33	31	-----	2	31	(?)
Other civil divisions.....	5	-----	5	-----	5	(?)

¹ Exclusive of the schools in the cities of Atlanta and Columbus, data for which are tabulated with the city.² Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BARROW	\$409	\$405		\$4	\$372	\$30.00
County.....	213	213			213	17.18
Cities, towns, and villages.....	125	123		2	88	20.20
School districts.....	71	69		2	71	(*)
BARTOW	399	265		134	385	15.10
County.....	100			100	100	3.92
Cities, towns, and villages.....	139	135		4	127	16.36
School districts.....	160	130		30	158	(*)
BEN HILL	222	195	\$2	25	120	9.20
County.....	15	15			15	1.15
Cities, towns, and villages.....	182	180	2		80	12.48
School districts.....	25			25	25	(*)
BERRIEN	282	187		95	282	18.68
County.....	54			54	54	3.58
Cities, towns, and villages.....	90	75		15	90	30.99
School districts.....	138	112		26	138	(*)
BIBB	4,835	4,641		194	4,831	61.94
County.....	2,037	1,990		47	2,037	26.12
Cities, towns, and villages.....	1,594	1,447		147	1,590	29.27
School districts.....	1,204	1,204			1,204	(*)
BLECKLEY	136	123		13	136	14.89
County.....	64	56		8	64	7.01
Cities, towns, and villages.....	31	31			31	13.67
School districts.....	41	36		5	41	(*)
BRANTLEY	101	96		5	100	14.08
County.....	5			5	5	.70
Cities, towns, and villages.....						
School districts.....	96	96			95	(*)
BROOKS	653	611		42	592	27.75
County.....	412	392		20	412	19.32
Cities, towns, and villages.....	223	219		4	162	33.14
School districts.....	18			18	18	(*)
BRYAN	223	159		64	218	36.63
County.....	137	80		57	137	23.02
Cities, towns, and villages.....	8	8			7	8.88
School districts.....	78	71		7	74	(*)
BULLOCH	363	295		68	326	12.26
County.....	20			20	20	.75
Cities, towns, and villages.....	100	91		9	81	16.51
School districts.....	243	204		39	225	(*)
BURKE	594	488		106	398	13.62
County.....	227	194		33	155	5.30
Cities, towns, and villages.....	141	138		3	20	3.20
School districts.....	226	156		70	223	(*)
BUTTS	243	197		46	234	25.04
County.....	168	132		36	162	17.34
Cities, towns, and villages.....	65	65			62	27.40
School districts.....	10			10	10	(*)
CALHOUN	86	36		50	75	7.08
County.....	49			49	49	4.62
Cities, towns, and villages.....	32	31		1	21	6.81
School districts.....	5	5			5	(*)
CAMDEN	139	104		35	139	21.93
County.....	61	35		26	61	9.62
Cities, towns, and villages.....	1			1	1	.66
School districts.....	77	69		8	77	(*)

* Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CAMPBELL.....	\$300	\$235	—	\$65	\$299	\$30.19
County.....	217	171	—	46	217	21.91
Cities, towns, and villages.....	21	20	—	1	20	6.43
School districts.....	62	44	—	18	62	(?)
CANDLER.....	104	75	—	29	103	11.46
County.....	24	—	—	24	24	2.67
Cities, towns, and villages.....	33	28	—	5	32	22.47
School districts.....	47	47	—	—	47	(?)
CARROLL.....	858	810	—	48	854	24.92
County.....	362	338	—	24	362	10.56
Cities, towns, and villages.....	219	203	—	16	215	23.84
School districts.....	277	269	—	8	277	(?)
CATOOSA.....	99	99	—	—	99	10.00
County.....	45	45	—	—	45	4.55
Cities, towns, and villages.....	5	5	—	—	5	6.05
School districts.....	49	49	—	—	49	(?)
CHARLTON.....	163	155	—	8	144	32.73
County.....	62	62	—	—	57	12.95
Cities, towns, and villages.....	8	8	—	—	6	9.12
School districts.....	93	85	—	8	81	(?)
CHATHAM.....	8,063	7,265	—	798	7,642	71.82
County.....	3,100	2,382	—	718	3,001	28.20
Cities, towns, and villages.....	4,640	4,560	—	80	4,318	49.90
School districts.....	323	323	—	—	323	(?)
CHATTAHOOCHEE.....	—	—	—	—	—	—
County.....	—	—	—	—	—	—
Cities, towns, and villages.....	—	—	—	—	—	—
School districts.....	—	—	—	—	—	—
CHATTOOGA.....	82	29	—	53	82	5.26
County.....	71	18	—	53	71	4.55
Cities, towns, and villages.....	11	11	—	—	11	2.26
School districts.....	—	—	—	—	—	—
CHEROKEE.....	335	323	—	12	326	16.14
County.....	127	125	—	2	127	6.29
Cities, towns, and villages.....	129	125	—	4	123	27.22
School districts.....	79	73	—	6	76	(?)
CLARKE.....	1,658	1,635	—	23	1,380	53.88
County.....	772	772	—	—	772	30.14
Cities, towns, and villages.....	513	513	—	—	344	17.05
School districts.....	373	350	—	23	264	(?)
CLAY.....	128	105	—	23	128	18.44
County.....	13	—	—	13	13	1.87
Cities, towns, and villages.....	26	26	—	—	26	16.62
School districts.....	89	79	—	10	89	(?)
CLAYTON.....	115	52	—	63	115	11.21
County.....	63	—	—	63	63	6.14
Cities, towns, and villages.....	15	15	—	—	15	10.32
School districts.....	37	37	—	—	37	(?)
CLINCH.....	89	33	—	56	89	12.36
County.....	51	—	—	51	51	7.08
Cities, towns, and villages.....	33	33	—	—	33	13.00
School districts.....	5	—	—	5	5	(?)
COBB.....	886	447	\$30	409	835	23.00
County.....	328	—	—	328	328	9.04
Cities, towns, and villages.....	362	346	—	16	311	23.66
School districts.....	166	101	—	65	166	(?)
Other civil divisions.....	30	—	30	—	30	(?)

*Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COFFEE	\$333	\$187	\$6	\$140	\$324	\$16.26
County.....	123	—	—	123	123	6.18
Cities, towns, and villages.....	104	96	6	2	98	17.23
School districts.....	106	91	—	15	103	(¹)
COLQUITT	903	725	—	178	891	28.93
County.....	473	342	—	131	473	15.36
Cities, towns, and villages.....	126	118	—	8	121	12.52
School districts.....	304	265	—	39	297	(¹)
COLUMBIA	40	5	—	35	40	4.55
County.....	17	—	—	17	17	1.93
Cities, towns, and villages.....	7	5	—	2	7	8.93
School districts.....	16	—	—	16	16	(¹)
COOK	484	417	—	67	484	42.83
County.....	234	192	—	42	234	20.71
Cities, towns, and villages.....	70	64	—	6	70	22.45
School districts.....	180	161	—	19	180	(¹)
COWETA	672	633	—	39	589	23.44
County.....	383	360	—	23	306	12.18
Cities, towns, and villages.....	213	212	—	1	208	22.52
School districts.....	76	61	—	15	75	(¹)
CRAWFORD	4	—	—	4	4	.57
County.....	—	—	—	—	—	—
Cities, towns, and villages.....	—	—	—	—	—	—
School districts.....	4	—	—	4	4	(¹)
CRISP	1,508	1,484	—	24	1,402	80.84
County.....	1,225	1,225	—	—	1,207	69.60
Cities, towns, and villages.....	278	259	—	19	190	25.91
School districts.....	5	—	—	5	5	(¹)
DADE	207	177	—	30	164	39.05
County.....	165	151	—	14	122	29.05
Cities, towns, and villages.....	—	—	—	—	—	—
School districts.....	42	26	—	16	42	(¹)
DAWSON	34	34	—	—	34	9.71
County.....	34	34	—	—	34	9.71
School districts.....	—	—	—	—	—	—
DECATUR	928	567	172	189	928	39.16
County.....	507	320	—	187	507	21.39
Cities, towns, and villages.....	329	157	172	—	329	47.27
School districts.....	92	90	—	2	92	(¹)
DE KALE	2,363	1,929	7	427	2,011	26.89
County.....	961	640	—	321	816	10.91
Cities, towns, and villages ²	411	389	7	15	343	17.57
School districts ³	991	900	—	91	852	(¹)
DODGE	339	226	—	113	311	14.40
County.....	141	40	—	101	141	6.53
Cities, towns, and villages.....	110	110	—	—	82	19.83
School districts.....	88	76	—	12	88	(¹)
DOOLY	289	235	—	54	236	13.09
County.....	149	129	—	20	128	7.10
Cities, towns, and villages.....	80	70	—	10	77	18.73
School districts.....	60	36	—	24	31	(¹)
DOUGHERTY	1,194	1,064	—	130	1,065	46.92
County.....	331	313	—	18	331	14.58
Cities, towns, and villages.....	487	458	—	29	358	24.03
School districts.....	376	293	—	83	376	(¹)

¹ Not computed.² Data for that part of Atlanta in this county tabulated under Fulton County.³ Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DOUGLAS.....	\$193	\$157	\$7	\$29	\$155	\$16.38
County.....	141	118	—	23	122	12.90
Cities, towns, and villages.....	18	11	7	—	13	5.12
School districts.....	34	28	—	6	20	(²)
EARLY.....	150	64	—	86	150	8.21
County.....	72	—	—	72	72	3.94
Cities, towns, and villages.....	46	46	—	—	46	16.15
School districts.....	32	18	—	14	32	(²)
ECHOLS.....	19	18	—	1	19	6.92
County.....	1	—	—	1	1	.36
School districts.....	18	18	—	—	18	(²)
EFFINGHAM.....	69	52	—	17	68	6.67
County.....	16	—	—	16	16	1.57
Cities, towns, and villages.....	3	2	—	1	2	2.03
School districts.....	50	50	—	—	50	(²)
ELBERT.....	739	680	—	59	683	36.95
County.....	208	203	—	5	208	11.25
Cities, towns, and villages.....	257	203	—	54	214	40.73
School districts.....	274	274	—	—	261	(²)
EMANUEL.....	675	560	39	76	671	27.84
County.....	431	355	—	76	429	17.80
Cities, towns, and villages.....	39	—	39	—	39	7.95
School districts.....	205	205	—	—	203	(²)
EVANS.....	193	177	—	16	129	17.92
County.....	81	65	—	16	18	2.50
Cities, towns, and villages.....	30	30	—	—	29	18.31
School districts.....	82	82	—	—	82	(²)
FANNIN.....	170	104	—	66	148	11.30
County.....	117	78	—	39	117	8.93
Cities, towns, and villages.....	28	16	—	12	12	3.08
School districts.....	25	10	—	15	19	(²)
FAYETTE.....	127	78	—	49	127	14.66
County.....	49	—	—	49	49	5.65
Cities, towns, and villages.....	26	26	—	—	26	32.66
School districts.....	52	52	—	—	52	(²)
FLOYD.....	1,740	1,186	123	431	1,740	34.66
County.....	944	568	—	376	944	18.80
Cities, towns, and villages.....	508	364	123	21	508	21.97
School districts.....	288	254	—	34	288	(²)
FORSYTH.....	86	42	—	44	82	7.72
County.....	63	19	—	44	59	5.55
School districts.....	23	23	—	—	23	(²)
FRANKLIN.....	395	178	80	137	382	24.02
County.....	80	—	—	80	80	5.03
Cities, towns, and villages.....	84	82	—	2	76	18.98
School districts.....	151	96	—	55	146	(²)
Other civil divisions.....	80	—	80	—	80	(²)
FULTON.....	22,547	16,752	1,231	4,564	20,781	62.37
County.....	2,737	—	—	2,737	2,737	8.21
Cities, towns, and villages.....	18,700	16,752	1,231	717	16,934	56.71
School districts.....	1,110	—	—	1,110	1,110	(²)
GILMER.....	160	85	2	73	160	21.79
County.....	71	70	—	1	71	9.67
Cities, towns, and villages.....	19	15	2	—	19	19.90
School districts.....	70	—	—	70	70	(²)

² Not computed.

³ Exclusive of the schools in the city of Atlanta, data for which are tabulated with the city.

⁴ Includes that part of Atlanta which is situated in De Kalb County.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GLASCOCK.....	\$35	\$18		\$17	\$35	\$7.95
County.....	20	3		17	20	4.55
Cities, towns, and villages.....						
School districts.....	15	15			15	(¹)
GLYNN.....	1,648	1,552		96	1,583	81.60
County.....	820	744		76	820	42.27
Cities, towns, and villages.....	774	754		20	709	50.56
School districts.....	54	54			54	(¹)
GORDON.....	341	303		38	328	19.47
County.....	190	190			180	10.69
Cities, towns, and villages.....	28	28			28	8.38
School districts.....	123	85		38	120	(¹)
GRADY.....	353	138	\$1	214	337	17.55
County.....	135	87		48	135	7.03
Cities, towns, and villages.....	83	51	1	31	83	21.83
School districts.....	135			135	119	(¹)
GREENE.....	246	120	94	32	234	18.55
County.....	14			14	14	1.11
Cities, towns, and villages.....	50	45		5	43	9.04
School districts.....	88	75		13	83	(¹)
Other civil divisions.....	94		94		94	(¹)
GWINNETT.....	515	402		113	506	18.17
County.....	299	206		93	299	10.73
Cities, towns, and villages.....	128	106		20	121	15.21
School districts.....	90	90			86	(¹)
Other civil divisions.....						
HABERSHAM.....	373	344		29	367	28.02
County.....	214	208		6	214	16.34
Cities, towns, and villages.....	108	91		17	102	26.98
School districts.....	51	45		6	51	(¹)
HALL.....	752	594	76	82	706	22.85
County.....	297	282		15	297	9.61
Cities, towns, and villages.....	271	167	76	28	248	23.33
School districts.....	184	145		39	161	(¹)
HANCOCK.....	230	109	36	85	171	13.08
County.....	94	24		70	89	6.81
Cities, towns, and villages.....	99	52	36	11	59	36.58
School districts.....	37	33		4	23	(¹)
HARALSON.....	299	233		66	294	22.17
County.....	188	144		44	188	14.17
Cities, towns, and villages.....	76	69		7	71	17.38
School districts.....	35	20		15	35	(¹)
HARRIS.....	137	137			137	12.30
County.....	16	16			16	1.44
Cities, towns, and villages.....	26	26			26	16.93
School districts.....	95	95			95	(¹)
HART.....	437	361	40	36	432	28.47
County.....	188	168		20	188	12.39
Cities, towns, and villages.....	118	78	40		114	46.02
School districts.....	131	115		16	130	(¹)
HEARD.....	36			36	36	3.96
County.....	33			33	33	3.63
Cities, towns, and villages.....						
School districts.....	3			3	3	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HENRY	\$292	\$205	\$80	\$7	\$289	\$18.15
County.....	161	154		7	161	10.11
Cities, towns, and villages.....	51	51			51	17.65
School districts.....						
Other civil divisions.....	80		80		77	(¹)
HOUSTON	319	218	5	96	308	27.30
County.....	260	189		71	260	23.05
Cities, towns, and villages.....	38	29	5	4	27	19.31
School districts.....	21			21	21	(¹)
IRWIN	160	105	35	20	160	13.12
County.....	42	42			42	3.44
Cities, towns, and villages.....	68	31	35	2	68	33.43
School districts.....	50	32		18	50	(¹)
JACKSON	543	418	48	77	534	24.71
County.....	254	207		47	254	11.75
Cities, towns, and villages.....	152	141	3	8	147	25.16
School districts.....	92	70		22	88	(¹)
Other civil divisions.....	45		45		45	(¹)
JASPER	70	24		46	64	7.45
County.....	40	6		34	40	4.65
Cities, towns, and villages.....	18	18			12	7.53
School districts.....	12			12	12	(¹)
JEFF DAVIS	183	155		28	183	22.05
County.....	65	50		15	65	7.83
Cities, towns, and villages.....	43	35		8	43	31.20
School districts.....	75	70		5	75	(¹)
JEFFERSON	596	524	18	54	540	26.05
County.....	200	200			148	7.14
Cities, towns, and villages.....	101	81	18	2	97	19.81
School districts.....	295	243		52	295	(¹)
JENKINS	116	55		61	116	8.99
County.....	47			47	47	3.64
Cities, towns, and villages.....	59	55		4	59	23.35
School districts.....	10			10	10	(¹)
JOHNSON	218	166		52	217	17.11
County.....	95	50		45	95	7.49
Cities, towns, and villages.....	61	56		5	60	18.61
School districts.....	62	60		2	62	(¹)
JONES	30			30	30	3.34
County.....	15			15	15	1.67
School districts.....	15			15	15	(¹)
LAMAR	304	217	30	57	301	30.89
County.....	103	70		33	103	10.57
Cities, towns, and villages.....	146	99	30	17	144	34.62
School districts.....	55	48		7	54	(¹)
LANIER	186	102		84	186	35.84
County.....	68			68	68	13.10
Cities, towns, and villages.....	29	25		4	29	28.83
School districts.....	89	77		12	89	(¹)
LAURENS	810	770		40	726	22.21
County.....	500	500			500	15.29
Cities, towns, and villages.....	310	270		40	226	28.08
School districts.....						
LEE	238	181		57	238	28.58
County.....	85	40		45	85	10.21
Cities, towns, and villages.....	27	26		1	27	18.39
School districts.....	126	115		11	126	(¹)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LIBERTY	\$245	\$106	-----	\$139	\$245	\$30.05
County.....	187	48	-----	139	187	22.94
School districts.....	58	58	-----	-----	58	(?)
LINCOLN	74	20	-----	54	74	9.43
County.....	60	6	-----	54	60	7.65
Cities, towns, and villages.....	9	9	-----	-----	9	9.83
School districts.....	5	5	-----	-----	5	(?)
LONG	141	58	-----	83	141	33.73
County.....	133	51	-----	82	133	31.82
Cities, towns, and villages.....	8	7	-----	1	8	13.01
School districts.....	-----	-----	-----	-----	-----	-----
LOWNDES	1,427	1,019	\$301	107	1,376	44.53
County.....	382	382	-----	-----	382	12.36
Cities, towns, and villages.....	856	512	301	43	814	52.43
School districts.....	189	125	-----	64	180	(?)
LUMPKIN	79	78	-----	1	74	15.02
County.....	54	53	-----	1	49	9.95
Cities, towns, and villages.....	25	25	-----	-----	25	27.62
School districts.....	-----	-----	-----	-----	-----	-----
MCDUFFIE	200	179	2	19	176	19.53
County.....	13	8	-----	5	13	1.44
Cities, towns, and villages.....	72	61	2	9	48	22.22
School districts.....	115	110	-----	5	115	(?)
MCINTOSH	142	126	-----	16	142	24.07
County.....	95	80	-----	15	95	16.10
Cities, towns, and villages.....	5	4	-----	1	5	5.34
School districts.....	42	42	-----	-----	42	(?)
MACON	369	323	-----	46	368	22.11
County.....	230	230	-----	-----	230	13.82
Cities, towns, and villages.....	45	19	-----	26	44	9.88
School districts.....	94	74	-----	20	94	(?)
MADISON	22	-----	22	-----	22	1.47
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	22	-----	22	-----	22	(?)
MARION	51	36	-----	15	51	7.32
County.....	5	-----	-----	5	5	.72
Cities, towns, and villages.....	17	13	-----	4	17	15.50
School districts.....	29	23	-----	6	29	(?)
MERIWETHER	531	511	-----	20	488	21.75
County.....	281	280	-----	1	281	12.52
Cities, towns, and villages.....	132	115	-----	17	89	13.46
School districts.....	118	116	-----	2	118	(?)
MILLER	111	60	-----	51	108	11.90
County.....	50	-----	-----	50	50	5.51
Cities, towns, and villages.....	4	3	-----	1	1	1.20
School districts.....	57	57	-----	-----	57	(?)
MILTON	40	39	-----	1	40	5.88
County.....	1	-----	-----	1	1	2.10
Cities, towns, and villages.....	39	39	-----	-----	39	(?)
School districts.....	-----	-----	-----	-----	-----	-----
MITCHELL	459	405	-----	54	363	15.37
County.....	206	192	-----	14	206	8.72
Cities, towns, and villages.....	189	160	-----	29	101	17.02
School districts.....	64	53	-----	11	56	(?)

*Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONROE	\$184	\$164	-----	\$20	\$175	\$15.08
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	89	89	-----	-----	80	30.60
School districts.....	95	75	-----	20	95	(?)
MONTGOMERY	87	65	-----	22	72	7.06
County.....	22	-----	-----	22	22	2.16
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	65	65	-----	-----	50	(?)
MORGAN	534	403	\$41	90	425	34.03
County.....	384	322	-----	62	327	26.19
Cities, towns, and villages.....	38	34	-----	4	6	1.80
School districts.....	71	47	-----	24	51	(?)
Other civil divisions.....	41	-----	41	-----	41	(?)
MURRAY	97	91	-----	6	96	10.42
County.....	46	46	-----	-----	46	4.99
Cities, towns, and villages.....	6	6	-----	-----	5	4.17
School districts.....	45	39	-----	6	45	(?)
MUSCOGEE	4,668	4,467	41	160	4,555	76.17
County.....	1,320	1,320	-----	-----	1,320	22.07
Cities, towns, and villages.....	3,348	3,147	41	160	3,235	71.72
School districts.....	-----	-----	-----	-----	-----	-----
NEWTON	308	233	26	49	249	14.40
County.....	37	30	-----	7	37	2.14
Cities, towns, and villages.....	245	203	-----	42	186	24.66
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	26	-----	26	-----	26	(?)
OCONEE	40	30	6	4	40	4.95
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	2	2	-----	-----	2	1.98
School districts.....	32	28	-----	4	32	(?)
Other civil divisions.....	6	-----	6	-----	6	(?)
OGLETHORPE	87	78	-----	9	87	6.73
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	48	48	-----	-----	48	39.93
School districts.....	39	30	-----	9	39	(?)
PAULDING	170	115	9	46	160	12.98
County.....	26	-----	-----	26	26	2.11
Cities, towns, and villages.....	68	60	-----	8	58	33.82
School districts.....	67	55	-----	12	67	(?)
Other civil divisions.....	9	-----	9	-----	9	(?)
PEACH	321	310	-----	11	240	23.08
County.....	16	10	-----	6	16	1.54
Cities, towns, and villages.....	121	121	-----	-----	40	8.20
School districts.....	184	179	-----	5	184	(?)
PICKENS	112	108	-----	4	105	10.61
County.....	93	93	-----	-----	86	8.69
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	19	15	-----	4	19	(?)
PIERCE	294	280	-----	14	285	21.92
County.....	194	194	-----	-----	194	14.92
Cities, towns, and villages.....	40	40	-----	-----	36	15.38
School districts.....	60	46	-----	14	55	(?)
PIKE	139	111	-----	28	137	12.62
County.....	27	-----	-----	27	27	2.49
Cities, towns, and villages.....	8	8	-----	-----	6	3.22
School districts.....	104	103	-----	1	104	(?)

* Not computed.

† Exclusive of the schools in the city of Columbus, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POLK	\$832	\$746		\$86	\$658	\$25.31
County.....	366	366			222	8.92
Cities, towns, and villages.....	274	233		41	234	19.40
School districts.....	192	147		45	192	(¹)
PULASKI	337	280		57	291	32.32
County.....	193	139		54	193	21.43
Cities, towns, and villages.....	105	105			59	23.75
School districts.....	39	36		3	39	(¹)
PUTNAM	119	56	\$4	59	113	13.51
County.....	16	12		4	16	1.91
Cities, towns, and villages.....	37	16		21	35	18.66
School districts.....	62	28		34	58	(¹)
Other civil divisions.....	4		4		4	(¹)
QUITMAN	1			1	1	.26
County.....						
School districts.....	1			1	1	(¹)
RABUN	315	258		57	300	46.88
County.....	200	175		25	191	29.84
Cities, towns, and villages.....	18	18			12	8.12
School districts.....	97	65		32	97	(¹)
RANDOLPH	204	140	19	45	191	14.36
County.....	35			35	35	2.63
Cities, towns, and villages.....	65	36	19	10	52	10.40
School districts.....	104	104			104	(¹)
RICHMOND	4,723	3,659		1,064	4,228	56.68
County.....	877	625		252	849	11.38
Cities, towns, and villages.....	3,438	2,753		685	2,971	48.30
School districts.....	408	281		127	408	(¹)
ROCKDALE	126	110		16	126	17.39
County.....	88	74		14	88	12.14
Cities, towns, and villages.....	28	28			28	18.73
School districts.....	10	8		2	10	(¹)
SCHLEY	19	19			18	3.33
County.....						
Cities, towns, and villages.....	4	4			3	3.93
School districts.....	15	15			15	(¹)
SCREVEN	80	22		58	80	3.90
County.....	19			19	19	.93
Cities, towns, and villages.....	36	22		14	36	13.05
School districts.....	25			25	25	(¹)
SEMINOLE	177	153		24	139	18.81
County.....	115	95		20	87	11.77
Cities, towns, and villages.....	10	10				
School districts.....	52	48		4	52	(¹)
SPALDING	1,147	984	88	75	1,147	48.19
County.....	471	417		54	471	19.79
Cities, towns, and villages.....	300	245	55		300	27.69
School districts.....	343	322		21	343	(¹)
Other civil divisions.....	33		33		33	(¹)
STEPHENS	408	333	15	60	398	33.73
County.....	195	151		44	195	16.53
Cities, towns, and villages.....	144	132		12	144	28.10
School districts.....	64	50		4	64	(¹)
Other civil divisions.....	15		15		15	(¹)
STEWART	72	52		20	71	6.39
County.....	21	21			21	1.89
Cities, towns, and villages.....	42	31		11	41	15.30
School districts.....	9			9	9	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SUMTER	\$684	\$629		\$55	\$643	\$23.99
County.....	341	308		33	341	12.72
Cities, towns, and villages.....	276	254		22	244	23.03
School districts.....	67	67			58	(²)
TALBOT	58	26		32	58	6.86
County.....	56	26		30	56	6.62
Cities, towns, and villages.....	2			2	2	1.07
School districts.....						
TALIAFERRO	8	7		1	8	1.30
County.....	2	2			2	.32
Cities, towns, and villages.....	5	5			5	4.57
School districts.....	1			1	1	(²)
TATTNALL	256	220		36	238	15.26
County.....	21			21	21	1.35
Cities, towns, and villages.....	58	43		15	40	12.76
School districts.....	177	177			177	(²)
TAYLOR	144	83		61	144	13.56
County.....	40			40	40	3.77
Cities, towns, and villages.....	52	52			52	27.96
School districts.....	52	31		21	52	(²)
TELFAIR	456	411		45	389	25.94
County.....	199	194		5	199	13.27
Cities, towns, and villages.....	94	93		1	27	6.32
School districts.....	163	124		39	163	(²)
TERRELL	448	376		72	440	24.06
County.....	230	200		30	230	12.58
Cities, towns, and villages.....	143	132		11	135	26.43
School districts.....	75	44		31	75	(²)
THOMAS	1,470	1,094	\$230	146	1,258	38.57
County.....	578	450		128	427	13.09
Cities, towns, and villages.....	587	347	230	10	551	32.42
School districts.....	305	297		8	280	(²)
TIPT	613	542		71	592	36.32
County.....	226	212		14	226	13.87
Cities, towns, and villages.....	172	156		16	153	36.73
School districts.....	215	174		41	213	(²)
TOOMBS	598	427	51	120	559	31.58
County.....	362	290		72	362	20.45
Cities, towns, and villages.....	229	137	51	41	190	37.77
School districts.....	7			7	7	(²)
TOWNS	22	22			22	5.00
County.....	22	22			22	5.00
Cities, towns, and villages.....						
School districts.....						
TREUTLEN	94	87		7	94	12.55
County.....	66	60		6	66	8.81
Cities, towns, and villages.....	28	27		1	28	25.90
School districts.....						
TROUP	1,621	1,544		77	1,534	41.57
County.....	473	454		19	461	12.49
Cities, towns, and villages.....	738	716		22	738	29.28
School districts.....	410	374		36	335	(²)
TURNER	164	115	8	41	162	14.47
County.....	65	25		40	65	5.81
Cities, towns, and villages.....	57	48	8	1	55	13.84
School districts.....	42	42			42	(²)

* Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
TWIGGS.....	\$114	\$42	-----	\$72	\$114	\$13.62
County.....	46	-----	-----	46	46	5.49
Cities, towns, and villages.....	34	8	-----	26	34	49.13
School districts.....	34	34	-----	-----	34	(?)
UNION.....	38	34	-----	4	38	5.99
County.....	34	34	-----	-----	34	5.36
School districts.....	4	-----	-----	4	4	(?)
URSON.....	313	302	-----	11	271	13.35
County.....	143	143	-----	-----	143	7.04
Cities, towns, and villages.....	98	98	-----	-----	56	5.37
School districts.....	72	61	-----	11	72	(?)
WALKER.....	956	597	-----	359	950	35.58
County.....	595	252	-----	343	595	22.28
Cities, towns, and villages.....	140	126	-----	14	134	15.61
School districts.....	221	219	-----	2	221	(?)
WALTON.....	414	313	\$12	89	327	15.48
County.....	165	80	-----	85	165	7.81
Cities, towns, and villages.....	111	108	-----	3	59	9.37
School districts.....	126	125	-----	1	91	(?)
Other civil divisions.....	12	-----	12	-----	12	(?)
WARE.....	1,437	1,409	-----	28	1,016	38.26
County.....	780	780	-----	-----	471	17.73
Cities, towns, and villages.....	356	356	-----	-----	278	17.92
School districts.....	301	273	-----	28	267	(?)
WARREN.....	135	73	-----	62	133	11.90
County.....	37	-----	-----	37	37	3.31
Cities, towns, and villages.....	26	26	-----	-----	24	11.79
School districts.....	72	47	-----	25	72	(?)
WASHINGTON.....	238	148	-----	90	231	9.23
County.....	66	-----	-----	66	66	2.64
Cities, towns, and villages.....	126	124	-----	2	119	20.15
School districts.....	46	24	-----	22	46	(?)
WAYNE.....	648	545	11	92	629	48.76
County.....	282	240	-----	42	282	21.86
Cities, towns, and villages.....	155	134	11	10	136	41.88
School districts.....	211	171	-----	40	211	(?)
WEBSTER.....	67	49	-----	18	57	11.33
County.....	25	10	-----	15	15	2.98
Cities, towns, and villages.....	3	1	-----	2	3	5.40
School districts.....	39	38	-----	1	39	(?)
WHEELER.....	72	71	-----	1	72	7.87
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	16	15	-----	1	16	13.54
School districts.....	56	56	-----	-----	56	(?)
WHITE.....	87	65	-----	22	87	14.37
County.....	72	54	-----	18	72	11.89
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	15	11	-----	4	15	(?)
WHITFIELD.....	523	464	-----	59	457	21.26
County.....	324	315	-----	9	295	13.72
Cities, towns, and villages.....	112	68	-----	44	91	10.21
School districts.....	87	81	-----	6	71	(?)
WILCOX.....	409	348	-----	61	400	29.76
County.....	175	128	-----	47	167	12.43
Cities, towns, and villages.....	37	29	-----	8	36	12.78
School districts.....	197	191	-----	6	197	(?)

² Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WILKES	\$493	\$438	\$40	\$15	\$483	\$30.29
County.....	230	230	-----	-----	220	13.80
Cities, towns, and villages.....	173	162	-----	11	173	47.23
School districts.....	50	46	-----	4	50	(?)
Other civil divisions.....	40	-----	40	-----	40	(?)
WILKINSON	118	118	-----	-----	118	10.88
County.....	47	47	-----	-----	47	4.33
Cities, towns, and villages.....	1	1	-----	-----	1	.44
School districts.....	70	70	-----	-----	70	(?)
WORTH	497	469	-----	28	495	23.47
County.....	333	305	-----	28	333	15.79
Cities, towns, and villages.....	64	64	-----	-----	62	17.14
School districts.....	100	100	-----	-----	100	(?)

* Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$47,760	\$42,223	\$2,613	\$2,924	\$42,844	\$36.03
30,000 population and over	30,912	27,899	1,272	1,741	28,350	54.39
Atlanta.....	18,170	16,237	1,231	702	16,459	59.29
Savannah.....	4,536	4,466	-----	70	4,214	49.56
Augusta.....	3,438	2,753	-----	685	2,971	48.47
Macon.....	1,580	1,436	-----	144	1,580	29.31
Columbus.....	3,188	3,007	41	140	3,126	72.03
8,000 to 30,000 population	6,506	5,478	772	256	5,807	27.42
Rome.....	493	351	123	19	493	22.01
La Grange.....	598	598	-----	-----	598	28.89
Athens.....	513	513	-----	-----	343	17.86
Waycross.....	356	356	-----	-----	278	17.92
Albany.....	487	458	-----	29	358	24.03
Decatur.....	341	326	-----	15	290	20.00
Brunswick.....	774	754	-----	20	709	50.56
Valdosta.....	843	512	288	43	807	58.06
Thomasville.....	516	281	230	5	491	39.92
Griffin.....	300	245	55	-----	300	28.04
East Point.....	316	301	-----	15	291	28.53
Gainesville.....	271	167	76	28	248	27.56
Cedartown.....	199	191	-----	8	159	18.07
Americus.....	261	239	-----	22	230	26.26
Dalton.....	112	68	-----	44	91	10.46
Moultrie.....	126	118	-----	8	121	14.76

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population.....	\$5,579	\$4,823	\$243	\$513	\$4,523	\$25.33
Marietta.....	250	240	-----	10	208	27.23
Cordele.....	278	259	-----	19	190	27.62
Dublin.....	306	266	-----	40	222	33.23
College Park.....	147	147	-----	-----	132	19.99
Fitzgerald.....	182	180	2	-----	81	12.63
Newnan.....	172	172	-----	-----	167	26.15
Bainbridge.....	329	157	172	-----	329	53.57
Milledgeville.....	233	160	-----	73	233	42.10
Cartersville.....	111	111	-----	-----	102	19.43
Carrollton.....	175	159	-----	16	175	34.64
Thomaston.....	98	98	-----	-----	56	11.38
Elberton.....	254	200	-----	54	211	45.38
Toccoa.....	144	132	-----	12	144	31.29
Fort Valley.....	121	121	-----	-----	40	8.77
Hapeville.....	67	67	-----	-----	52	12.31
Douglas.....	86	80	6	-----	86	20.45
Quitman.....	218	214	-----	4	157	37.84
Statesboro.....	79	72	-----	7	60	15.02
Waynesboro.....	121	121	-----	-----	-----	-----
Dawson.....	112	101	-----	11	112	29.27
Manchester.....	112	112	-----	-----	73	19.49
Monroe.....	76	73	-----	3	48	12.95
Vidalia.....	144	92	11	41	105	29.29
Tifton.....	167	151	-----	16	148	43.66
Buford.....	68	48	-----	20	68	20.26
Trion.....	-----	-----	-----	2	-----	-----
Winder.....	120	118	-----	-----	84	25.59
Rockmart.....	75	42	-----	33	75	22.98
Barnesville.....	146	99	30	17	144	44.50
Cuthbert.....	49	20	19	10	36	11.13
Rossville.....	99	88	-----	11	99	30.65
Covington.....	151	126	-----	25	108	33.72
Cairo.....	81	50	-----	31	81	25.56
Washington.....	164	153	-----	11	164	51.93
East Thomaston.....	-----	-----	-----	-----	-----	-----
Eastman.....	110	110	-----	-----	82	27.13
Sandersville.....	58	56	-----	2	58	19.26
Porterdale.....	87	70	-----	17	71	23.65
Commerce.....	79	73	3	3	74	24.65
Canton.....	127	123	-----	4	121	41.84
Lafayette.....	31	30	-----	1	25	8.89
Pelham.....	93	77	-----	16	43	15.57
Millen.....	59	55	-----	4	59	23.35
Less than 2,500 population.....	4,763	4,023	326	414	4,164	15.01

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$106,985	\$64,038	\$32,548	\$36.76	\$21.56	\$11.89
State government.....	12,488	5,419	6,934	4.29	1.82	2.57
Counties.....	34,670	22,810	2,725	11.91	7.66	1.00
Cities, towns, and villages.....	42,844	34,370	22,675	36.03	32.47	27.39
School districts ¹	16,444	663	² 214	(³)	(³)	(³)
Other civil divisions.....	539	776	-----	(³)	(³)	(³)
Appling.....	327	77	83	23.70	6.92	6.14
Atkinson ⁴	193	71	-----	28.00	9.02	-----
Bacon ⁴	165	167	-----	22.92	24.66	-----
Baker.....	109	40	41	13.94	4.77	4.86
Baldwin.....	353	176	45	15.09	8.72	2.43
Banks.....	136	81	34	14.02	6.77	2.95
Barrow ⁴	372	391	-----	30.00	29.04	-----
Bartow.....	385	491	128	15.10	20.02	4.77
Ben Hill.....	120	182	267	9.20	11.91	20.26
Berrien.....	282	113	167	18.68	7.02	6.61
Bibb.....	4,831	3,220	1,400	61.94	42.89	23.87
Bleckley ⁴	136	112	-----	14.89	10.59	-----
Brantley ⁴	100	-----	-----	14.08	-----	-----
Brooks.....	592	541	129	27.75	21.89	5.05
Bryan.....	218	8	8	36.63	1.30	1.12
Bulloch.....	326	192	45	12.26	7.09	1.59
Burke.....	398	140	57	13.62	4.42	1.98
Butts.....	234	230	42	25.04	18.65	3.02
Calhoun.....	75	93	55	7.08	9.14	4.58
Camden.....	139	48	10	21.93	6.95	1.23
Campbell.....	299	298	52	30.19	25.02	4.60
Candler ⁴	103	109	-----	11.46	11.37	-----
Carroll.....	854	806	164	24.92	22.55	5.10
Catoosa.....	99	85	-----	10.00	12.73	-----
Charlton.....	144	36	-----	32.73	7.87	-----
Chatham.....	7,642	7,052	3,105	71.82	66.99	37.66
Chattahoochee.....	-----	-----	3	-----	-----	.45
Chattooga.....	82	40	52	5.26	2.77	3.76
Cherokee.....	326	54	28	16.14	2.81	1.63
Clarke.....	1,380	1,463	797	53.88	54.51	31.78
Clay.....	128	94	54	18.44	12.37	5.98
Clayton.....	115	39	3	11.21	3.40	.28
Clinch.....	89	4	12	12.36	.43	1.37
Cobb.....	835	439	217	23.00	14.18	7.32
Coffee.....	324	269	200	16.28	14.00	8.30
Colquitt.....	891	606	122	28.93	19.08	5.61
Columbia.....	40	10	12	4.55	.89	.90
Cook ⁴	484	293	-----	42.83	25.26	-----
Coweta.....	589	643	201	23.44	22.09	6.68
Crawford.....	4	2	5	.57	.25	.57
Crisp.....	1,402	216	255	80.84	11.03	13.99
Dade.....	164	74	1	39.05	18.89	.22
Dawson.....	34	46	-----	9.71	10.94	-----
Decatur.....	928	278	200	39.16	8.55	6.46
De Kalb.....	2,011	1,479	197	26.89	30.69	6.54
Dodge.....	311	147	216	14.40	6.36	9.76
Dooley.....	236	121	57	13.09	5.88	2.48
Dougherty.....	1,065	748	367	46.92	35.45	21.83
Douglas.....	155	236	63	16.38	21.74	6.96
Early.....	150	109	40	8.21	5.68	2.08

¹ Exclusive of the schools in the cities of Atlanta and Columbus, data for which are included with cities, towns, and villages.² Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.³ Not computed.⁴ Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Echols.....	\$19	\$12	\$2	\$6.92	\$3.62	\$0.61
Effingham.....	68	45	16	6.67	4.48	1.51
Elbert.....	683	451	181	36.95	18.88	7.07
Emanuel.....	671	205	46	27.84	7.64	1.72
Evans.....	129	93	---	17.92	13.54	---
Fannin.....	148	169	42	11.30	13.95	3.25
Fayette.....	127	235	---	14.66	20.42	---
Floyd.....	1,740	1,494	535	34.66	36.75	14.11
Forsyth.....	82	16	4	7.72	1.36	.30
Franklin.....	382	464	52	24.02	22.65	2.76
Fulton.....	20,781	7,359	5,344	62.37	29.83	27.08
Gilmer.....	160	24	1	21.79	2.85	.13
Glascock.....	35	13	---	7.95	3.10	---
Glynn.....	1,583	1,489	410	81.60	73.29	25.38
Gordon.....	328	341	35	19.47	18.72	2.12
Grady.....	337	178	43	17.55	8.58	2.19
Greene.....	234	266	104	18.55	13.94	5.45
Gwinnett.....	506	372	93	18.17	12.01	3.11
Habersham.....	367	119	64	28.02	10.92	5.96
Hall.....	706	543	249	22.85	20.04	9.12
Hancock.....	171	99	108	13.08	5.39	5.54
Haralson.....	294	275	21	22.17	18.70	1.52
Harris.....	137	75	48	12.30	4.74	2.68
Hart.....	432	172	45	28.47	9.33	2.70
Heard.....	36	19	20	3.96	1.75	1.82
Henry.....	289	107	65	18.15	5.22	3.19
Houston.....	308	165	95	27.30	7.50	3.96
Irwin.....	160	103	97	13.12	7.81	8.30
Jackson.....	534	234	127	24.71	9.28	3.94
Jasper.....	64	188	97	7.45	11.51	5.67
Jeff Davis.....	183	91	69	22.05	11.86	10.42
Jefferson.....	540	277	82	26.05	12.08	3.65
Jenkins.....	116	175	97	8.99	11.60	7.94
Johnson.....	217	18	53	17.11	1.33	3.95
Jones.....	30	12	---	3.34	.91	---
Lamar.....	301	149	---	30.89	(*)	---
Lanier.....	186	36	---	35.84	(*)	---
Laurens.....	726	1,048	228	22.21	25.77	5.91
Lee.....	238	137	6	28.58	12.56	.48
Liberty.....	245	---	---	30.05	---	---
Lincoln.....	74	48	4	9.43	4.78	.43
Long.....	141	22	---	33.73	(*)	---
Lowndes.....	1,376	862	266	44.53	31.85	10.28
Lumpkin.....	74	72	1	15.02	13.74	.22
McDuffie.....	176	66	46	19.53	5.59	4.40
McIntosh.....	142	99	7	24.07	19.36	1.03
Macon.....	368	238	72	22.11	12.97	4.73
Madison.....	22	41	26	1.47	2.10	1.43
Marion.....	51	14	19	7.32	1.84	2.02
Meriwether.....	488	192	88	21.75	7.26	3.41
Miller.....	108	105	41	11.90	10.53	4.85
Milton.....	40	60	6	5.88	8.64	.76
Mitchell.....	363	279	42	15.37	10.54	1.73
Monroe.....	175	54	58	15.08	2.66	2.85
Montgomery.....	72	9	24	7.06	.90	1.15
Morgan.....	425	716	128	34.03	35.36	6.06
Murray.....	96	112	1	10.42	11.75	.06
Muscogee.....	4,555	1,637	658	76.17	35.40	17.17
Newton.....	249	172	97	14.40	7.62	5.13
Oconee.....	40	6	13	4.95	.55	1.08

* Not computed.

* Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Oglethorpe.....	\$87	\$19	\$7	\$6.73	\$0.92	\$0.40
Paulding.....	160	21	2	12.98	1.51	.13
Peach *.....	240	.....	.....	23.08	.....	.....
Pickens.....	105	.....	.....	10.61	.04	.....
Pierce.....	285	238	6	21.92	18.94	.49
Pike.....	137	16	136	12.62	.73	6.92
Polk.....	658	602	134	25.31	29.52	6.41
Pulaski.....	291	179	123	32.32	15.45	5.07
Putnam.....	113	46	30	13.51	2.95	2.14
Quitman.....	1	.....	.....	.26	.....	.....
Rabun.....	300	14	10	46.88	2.50	1.80
Randolph.....	191	158	91	14.36	9.45	4.69
Richmond.....	4,228	3,428	2,667	56.68	52.80	44.04
Rockdale.....	125	170	68	17.39	17.61	7.22
Schley.....	18	7	.....	3.33	1.24	.....
Screven.....	80	54	2	3.90	2.20	.08
Seminole *.....	139	147	.....	18.51	(*)	.....
Spalding.....	1,147	635	274	48.19	28.24	13.41
Stephens.....	398	253	108	33.73	21.78	10.57
Stewart.....	71	117	22	6.39	9.69	1.60
Sumter.....	643	791	280	23.99	26.57	9.33
Talbot.....	58	46	13	6.86	4.12	1.11
Taliaferro.....	8	20	35	1.30	2.27	3.91
Tattall.....	238	48	80	15.26	3.18	4.03
Taylor.....	144	75	.....	13.56	6.42	.....
Telfair.....	389	171	122	25.94	10.81	8.51
Terrell.....	440	165	111	24.06	8.41	4.84
Thomas.....	1,258	458	149	38.57	13.43	4.82
Tift.....	592	251	126	36.32	16.45	9.87
Toombs.....	559	172	176	31.58	11.76	14.75
Towns.....	22	12	4	5.00	3.00	1.15
Treutlen *.....	94	120	.....	12.55	14.66	.....
Troup.....	1,534	1,985	384	41.57	51.39	14.24
Turner.....	162	103	151	14.47	7.96	13.48
Twiggs.....	114	46	.....	13.62	4.42	.....
Union.....	38	54	.....	5.99	8.37	.....
Upson.....	271	168	83	13.35	10.98	6.54
Walker.....	950	579	34	35.58	23.55	1.73
Walton.....	327	397	90	15.48	16.04	3.35
Ware.....	1,016	528	372	38.26	17.70	14.35
Warren.....	133	92	57	11.90	7.82	4.74
Washington.....	231	170	45	9.23	6.04	1.62
Wayne.....	629	237	111	48.76	16.12	7.83
Webster.....	57	41	.....	11.33	7.74	.....
Wheeler *.....	72	60	.....	7.57	5.77	.....
White.....	87	6	.....	14.37	1.02	.....
Whitfield.....	457	193	194	21.26	11.26	11.85
Wilcox.....	400	185	67	29.76	11.55	4.49
Wilkes.....	483	532	153	30.29	21.80	6.30
Wilkinson.....	118	100	3	10.88	8.55	.30
Worth.....	495	469	84	23.47	18.70	3.96

* Not computed.

* Organized since 1912.

* Organized since 1922.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- provements	Personal property	Other property					
State total	\$1,267,790	\$752,816	\$296,751	\$218,233	\$1,191,569	\$842,358	\$435.67	\$401.25	\$307.80
Appling	3,983	2,728	660	595	4,214	4,070	288.62	378.52	301.71
Atkinson ¹	1,922	976	280	666	2,325	-----	278.79	295.06	-----
Bacon ²	1,957	1,375	411	171	2,278	-----	271.81	335.56	-----
Baker.....	1,687	1,120	394	173	1,663	1,262	215.78	198.36	150.51
Baldwin.....	5,211	2,616	1,356	1,239	4,560	3,349	222.69	226.16	180.60
Banks.....	1,897	1,260	269	368	2,070	1,579	195.51	173.10	137.65
Barrow ³	3,302	1,900	873	529	4,003	-----	266.27	296.91	-----
Bartow.....	8,313	4,746	2,003	1,564	8,554	7,809	326.00	348.76	290.62
Ben Hill.....	3,567	2,300	814	453	4,162	3,626	273.40	271.96	274.92
Berrien.....	3,984	2,530	848	606	4,905	7,272	263.84	303.36	287.25
Bibb.....	55,496	34,527	11,428	9,541	52,696	36,272	711.49	701.89	618.43
Bleckley ⁴	2,657	1,647	490	520	3,296	-----	290.92	312.92	-----
Brantley ⁴	2,673	999	359	1,315	2,839	-----	376.48	(¹)	-----
Brooks.....	5,799	3,787	1,339	673	8,256	6,978	271.87	334.01	273.34
Bryan.....	2,459	1,380	250	829	2,458	2,066	413.14	387.57	299.90
Bulloch.....	7,274	5,085	1,579	610	8,461	6,808	273.46	311.91	241.95
Burke.....	7,632	5,199	1,448	985	9,006	4,919	261.16	283.62	169.66
Butts.....	3,077	1,047	513	1,517	3,721	2,552	329.27	301.85	183.74
Calhoun.....	2,593	1,580	536	477	2,694	2,643	244.62	263.43	220.26
Camden.....	2,571	1,580	400	591	3,136	2,100	405.65	450.02	272.82
Campbell.....	3,837	2,245	547	1,045	4,124	3,623	387.46	345.83	320.17
Candler ⁴	2,046	1,459	309	278	2,348	-----	227.56	245.09	-----
Carroll.....	8,080	4,698	2,113	1,278	8,856	7,560	236.02	247.68	234.46
Catawba.....	2,321	1,614	550	157	2,131	1,224	234.44	191.15	160.53
Charlton.....	2,797	1,318	357	1,122	2,868	2,411	635.68	632.26	473.75
Chatham.....	75,803	47,408	10,004	18,391	73,390	47,955	712.43	697.16	581.73
Chattahoochee.....	997	350	88	559	1,098	1,122	104.95	208.50	200.82
Chattooga.....	4,515	2,170	1,690	655	4,809	3,664	289.42	331.81	265.14
Cherokee.....	7,762	2,420	4,373	969	6,080	3,676	384.26	318.97	214.72
Clarke.....	16,467	11,088	3,637	1,742	21,579	12,920	642.92	803.94	515.14
Clay.....	1,641	848	473	320	1,804	1,702	236.35	238.67	187.29
Clayton.....	3,017	1,754	278	965	3,254	2,665	294.05	286.94	248.37
Clinch.....	3,050	1,364	459	1,227	3,194	3,437	423.61	388.56	408.06
Cobb.....	13,308	7,560	2,566	3,182	12,094	8,733	366.61	390.60	294.91
Coffee.....	4,509	3,180	832	497	5,038	6,069	226.58	262.37	252.42
Colquitt.....	6,737	4,392	1,817	528	8,694	6,165	218.73	273.45	282.92
Columbia.....	2,549	1,279	309	961	2,629	1,626	289.89	224.33	126.37
Cook ⁴	3,258	2,072	552	634	3,716	-----	288.32	320.11	-----
Coweta.....	10,237	4,230	3,680	2,327	10,390	8,537	407.41	356.90	284.15
Crawford.....	1,744	1,174	235	335	2,193	1,484	248.43	242.48	178.59
Crisp.....	5,282	837	3,451	994	6,649	5,400	304.56	340.03	295.74
Dade.....	2,730	1,412	223	1,095	2,471	2,016	650.00	630.66	487.14
Dawson.....	614	495	118	1	721	841	175.33	171.62	179.41
Decatur.....	7,531	3,409	2,029	2,093	8,959	8,570	317.76	275.75	276.27
De Kalb.....	36,697	28,757	4,622	3,318	23,081	10,014	490.60	478.70	332.91
Dodge.....	5,554	3,316	1,119	1,119	6,882	5,133	257.14	297.12	232.12
Dooley.....	4,886	3,557	769	560	5,718	4,722	271.07	278.61	206.64
Dougherty.....	15,246	8,177	3,980	3,089	14,586	7,959	671.63	691.27	473.76
Douglas.....	2,444	1,258	518	668	2,791	2,235	258.32	256.80	247.75
Early.....	4,662	3,032	900	730	6,050	5,354	255.13	315.06	279.00

¹ Includes \$6,122,790 valuation of public service corporations not taxed for county purposes.

² Includes \$12,719,776 valuation of public service corporations not taxed for county purposes.

³ Organized since 1912.

⁴ Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, and 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION				
	1931					1922	1912	1931	1922	1912
	Total	Real property and im- provements	Personal property	Other property						
Echols.....	\$1,368	\$616	\$102	\$650	\$1,380	\$1,456	\$498.54	\$416.44	\$435.78	
Effingham.....	4,115	1,832		1,655	5,027	4,019	403.43	503.25	382.66	
Elbert.....	5,764	3,257	1,595	912	6,241	4,164	311.82	261.09	162.94	
Emanuel.....	5,425	3,702	891	832	6,603	6,019	225.09	245.97	225.17	
Evans.....	1,615	1,068	292	255	2,524		224.31	368.77		
Fannin.....	3,415	1,505	337	1,573	2,598	1,608	260.69	214.65	123.52	
Fayette.....	1,622	1,038	213	371	2,144	1,942	187.19	186.31	172.74	
Floyd.....	23,151	11,033	8,794	3,324	21,535	17,194	461.18	529.92	453.52	
Forsyth.....	1,633	1,320	300	13	1,986	2,253	153.71	168.96	186.72	
Franklin.....	3,097	2,118	716	263	3,871	2,893	194.76	188.96	153.16	
Fulton.....	315,497	201,945	76,515	37,037	216,896	128,481	946.87	879.06	651.04	
Gilmer.....	1,982	1,031	333	618	1,711	1,125	269.88	203.57	121.76	
Glascock.....	858	547	185	126	907	713	195.00	216.32	151.07	
Glynn.....	14,283	8,303	2,590	3,390	12,852	8,420	736.24	632.78	520.49	
Gordon.....	4,732	2,781	936	1,015	5,094	4,313	280.90	279.59	262.55	
Grady.....	4,402	3,027	952	423	4,879	3,473	229.27	234.79	176.16	
Greene.....	3,098	2,054	888	156	4,056	3,165	245.56	212.45	165.23	
Gwinnett.....	7,787	4,315	1,494	1,978	8,581	6,752	279.57	276.77	226.00	
Habersham.....	6,445	2,076	823	3,546	6,048	2,468	491.98	555.71	230.73	
Hall.....	11,789	5,879	3,657	2,253	11,838	9,206	381.52	436.78	336.62	
Hancock.....	3,020	2,007	490	523	3,575	3,210	231.06	194.73	164.73	
Haralson.....	3,461	1,702	711	1,048	4,153	3,330	260.95	282.97	237.29	
Harris.....	5,875	1,522	449	3,904	4,046	2,930	527.38	256.45	163.80	
Hart.....	2,683	1,886	583	214	3,220	2,111	176.82	175.10	125.82	
Heard.....	1,337	997	266	74	1,527	1,225	146.89	137.25	109.47	
Henry.....	4,641	2,689	876	1,076	4,938	4,495	291.45	240.35	220.78	
Houston.....	4,042	2,428	817	797	7,030	4,748	358.33	320.08	198.46	
Irwin.....	2,722	2,030	448	244	3,098	3,205	223.13	234.05	275.59	
Jackson.....	4,816	2,755	1,530	531	6,736	5,978	222.87	267.27	185.88	
Jasper.....	2,782	1,257	490	1,035	3,129	2,781	323.71	191.26	163.15	
Jeff Davis.....	2,476	1,622	380	474	2,328	2,149	298.31	304.32	324.34	
Jefferson.....	4,614	3,047	780	787	6,367	4,526	222.61	277.84	202.00	
Jenkins.....	3,488	1,982	691	815	3,521	2,528	270.22	233.94	206.35	
Johnson.....	2,477	1,789	488	200	3,003	2,390	195.33	219.05	178.64	
Jones.....	2,339	1,034	340	965	2,931	2,390	260.12	220.22	182.38	
Lamar.....	3,343	1,717	845	781	3,753		343.05	(*)		
Lanier.....	1,094	717	258	119	1,661		210.79	(*)		
Laurens.....	9,486	6,764	1,709	1,013	12,424	7,649	290.15	305.55	198.07	
Lee.....	2,691	1,709	262	720	3,152	2,646	323.13	289.06	218.48	
Liberty.....	2,486	1,286	339	861	2,892	3,645	304.92	227.62	282.04	
Lincoln.....	1,408	992	330	86	1,623	971	179.43	162.26	105.31	
Long.....	1,658	949	229	480	1,949		396.65	(*)		
Lowndes.....	14,378	9,090	2,603	2,685	14,053	9,733	465.31	519.39	376.29	
Lumpkin.....	1,200	882	267	51	1,439	1,179	243.56	274.70	216.49	
McDuffie.....	2,338	1,598	599	141	2,775	2,043	259.37	234.88	194.65	
McIntosh.....	2,004	1,274	294	436	1,675	1,243	339.66	327.30	192.94	
Macon.....	4,208	2,574	1,017	617	4,422	3,283	252.84	240.97	214.39	
Madison.....	2,719	1,851	467	401	4,214	2,411	182.23	218.29	133.72	
Marion.....	1,911	1,129	324	458	2,033	1,840	274.25	267.31	201.18	
Meriwether.....	5,597	2,858	1,523	1,216	6,564	3,831	249.45	248.43	148.63	
Miller.....	2,415	1,834	391	190	2,177	2,406	266.09	218.38	282.14	
Milton.....	1,162	938	206	18	1,396	1,414	170.88	202.74	191.23	
Mitchell.....	5,777	3,506	1,500	771	6,945	6,064	244.58	262.26	247.48	
Monroe.....	4,948	2,240	1,134	1,574	5,599	4,378	426.33	278.01	214.08	
Montgomery.....	2,224	1,415	431	378	2,192	3,968	218.04	223.97	190.05	
Morgan.....	3,934	2,443	914	577	4,801	4,637	315.02	237.04	220.95	
Murray.....	2,960	1,398	410	1,152	3,197	2,534	321.22	336.83	250.09	
Muscogee.....	47,027	23,195	19,217	4,615	41,006	24,730	786.40	886.71	645.64	
Newton.....	5,468	2,519	2,440	509	6,065	4,651	316.25	269.43	244.73	
Oconee.....	2,137	1,278	368	491	2,911	1,996	264.41	263.02	167.49	

* Organized since 1912.

* Not computed.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- provement	Personal property	Other property					
Oglethorpe	\$2,768	\$2,353	\$371	\$44	\$4,258	\$2,392	\$214.13	\$205.71	\$126.31
Paulding	2,762	1,494	484	794	3,319	3,238	224.06	236.67	223.32
Peach ¹	3,342	2,314	580	448			321.35		
Pickens	2,188	811	968	409	1,960	1,237	221.01	238.33	134.92
Pierce	4,418	2,515	1,223	680	3,766	4,867	339.85	300.29	419.25
Pike	2,345	1,467	438	440	2,773	4,348	216.07	128.07	220.85
Polk	10,341	4,961	3,392	1,988	8,996	6,575	397.73	441.08	313.62
Pulaski	3,068	2,372	567	129	3,577	4,872	340.70	308.75	200.95
Putnam	2,434	1,336	469	629	2,788	3,030	290.90	180.14	216.20
Quitman	1,074	470	169	435	982	1,019	275.38	287.54	221.80
Rabun	4,244	1,434	352	2,458	2,438	1,234	663.13	420.76	221.80
Randolph	3,827	2,239	929	659	4,078	3,694	287.74	243.89	189.63
Richmond	48,520	29,655	13,866	4,999	45,613	31,337	650.40	702.51	517.47
Rockdale	1,953	1,126	740	87	2,581	2,242	269.49	266.73	239.23
Schley	1,522	791	376	355	1,721	1,433	281.85	327.73	274.95
Scriven	4,442	2,781	760	901	5,037	3,468	216.65	206.29	161.46
Seminole ²	2,305	1,429	562	314	2,582			(³)	
Spalding	9,407	4,381	3,667	1,359	8,498	6,389	395.25	378.24	312.74
Stephens	3,588	1,523	506	1,559	3,128	2,546	304.07	286.94	247.96
Stewart	3,695	2,236	607	852	4,191	3,116	332.46	346.70	231.88
Sumter	9,389	6,074	1,822	1,493	10,735	8,678	350.34	360.49	289.01
Talbot	2,099	1,140	472	487	2,298	2,151	248.17	205.94	183.93
Taliaferro	1,493	976	227	290	1,725	1,254	241.90	194.71	138.72
Tattnall	3,692	2,634	765	293	4,519	5,733	236.67	300.23	290.39
Telfair	2,184	1,352	468	364	2,526	1,864	205.71	217.05	167.02
Terrill	4,640	2,971	768	901	5,991	4,067	309.40	379.02	283.87
Terrell	4,372	2,745	1,197	430	4,763	4,206	239.04	242.98	183.10
Thomas	14,022	9,322	2,866	1,834	13,752	8,489	429.96	403.68	273.40
Tift	5,044	2,770	1,036	1,238	5,827	4,621	309.45	381.71	361.85
Toombs	4,063	2,824	772	467	4,871	4,000	229.55	333.84	335.70
Towns	784	615	166	3	811	708	178.18	205.93	180.01
Treutlen ³	1,567	1,176	300	91	1,855		209.27	226.70	
Troup	13,846	5,532	6,225	2,089	13,887	8,778	375.23	359.42	325.72
Turner	3,203	2,068	651	464	3,572	3,252	286.08	273.07	290.32
Twiggs	2,062	1,067	315	700	2,339	1,653	248.69	224.72	145.15
Union	860	660	194	6	970	745	135.65	150.34	107.77
Upson	6,211	2,240	3,325	646	4,885	3,141	305.96	319.10	246.26
Walker	8,202	4,322	2,531	1,349	8,426	5,355	307.19	342.90	272.16
Walton	4,999	3,156	1,518	325	5,517	4,744	236.72	222.86	176.79
Ware	12,548	7,175	1,677	3,696	11,284	9,096	472.48	378.61	350.60
Warren	2,288	1,466	484	338	2,326	1,946	204.63	196.63	162.34
Washington	5,942	3,605	1,261	1,076	7,243	5,763	237.40	257.32	204.67
Wayne	5,710	2,941	761	2,008	5,852	6,093	442.64	397.60	427.79
Webster	1,312	749	201	362	1,672	1,223	260.73	312.91	198.81
Wheeler ¹	2,170	1,512	348	310	2,492		237.18	237.78	
White	946	688	204	54	1,541	918	156.21	242.24	179.68
Whitfield	8,964	3,775	4,248	941	7,393	5,227	416.93	431.21	318.79
Wilcox	3,206	2,244	487	475	4,026	3,262	238.56	251.16	217.56
Wilkes	4,178	2,981	741	456	6,296	3,955	262.04	257.94	162.92
Wilkinson	2,904	1,456	481	967	3,332	2,255	267.80	284.54	223.77
Worth	4,696	3,277	709	710	5,672	4,387	222.62	226.21	206.06

¹ Organized since 1912.

² Not computed.

³ Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUATION —ALL CIVIL DIVI- SIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School dis- tricts					
State total.....	\$45,540	\$6,339	\$16,631	\$14,239	\$8,331	\$35,673	\$18,414	\$3.59	\$2.99	\$2.19
Appling.....	120	20	60	15	25	93	79	3.01	2.21	1.94
Atkinson ¹	68	10	39	6	13	73	-----	3.54	3.14	-----
Bacon ²	49	10	25	2	12	66	-----	2.50	2.90	-----
Baker.....	55	8	37	1	9	44	26	3.26	2.65	2.06
Baldwin.....	149	26	73	24	26	120	86	2.86	2.63	2.57
Banks.....	50	9	29	2	10	66	31	2.64	3.19	1.96
Barrow ³	134	17	66	24	27	124	-----	4.06	3.10	-----
Bartow.....	270	41	123	27	79	241	134	3.25	2.82	1.72
Ben Hill.....	138	18	57	17	46	168	124	3.87	4.04	3.42
Berrien.....	132	20	80	12	20	114	144	3.31	2.32	1.98
Bibb.....	2,567	277	999	744	547	1,780	1,029	4.63	3.38	2.84
Bleckley ¹	101	13	48	16	24	89	-----	3.80	2.70	-----
Brantley ¹	58	13	31	1	13	43	-----	2.17	1.51	-----
Brooks.....	191	29	87	24	51	227	134	3.29	2.75	1.92
Bryan.....	62	12	35	3	12	46	28	2.52	1.87	1.36
Bulloch.....	172	36	73	7	56	201	92	2.36	2.38	1.35
Burke.....	196	38	99	21	38	167	89	2.57	1.85	1.81
Butts.....	115	15	71	5	24	104	74	3.74	2.79	2.90
Calhoun.....	62	13	26	10	13	80	48	2.39	2.97	1.82
Camden.....	55	13	26	3	13	74	35	2.14	2.36	1.67
Campbell.....	122	19	67	12	24	107	66	3.18	2.59	1.82
Candler ³	67	10	41	6	10	100	-----	3.27	4.26	-----
Carroll.....	251	40	105	40	66	253	142	3.10	2.86	1.88
Catoosa.....	66	12	40	2	12	40	15	2.84	1.88	1.23
Charlton.....	60	14	28	4	14	46	30	2.15	1.60	1.24
Chatham.....	3,916	379	948	1,799	790	2,940	1,495	5.17	4.01	3.12
Chattahoochee.....	23	5	13	-----	5	20	13	2.81	1.82	1.16
Chattooga.....	114	23	63	6	22	115	53	2.52	2.39	1.45
Cherokee.....	212	39	93	18	62	125	60	2.73	2.06	1.63
Clarke.....	592	82	165	125	220	540	283	3.60	2.50	2.19
Clay.....	28	9	5	6	8	45	37	1.71	2.49	2.17
Clayton.....	74	15	38	6	15	58	39	2.45	1.78	1.46
Clinch.....	81	15	46	4	16	58	31	2.66	1.82	.90
Cobb.....	386	67	166	46	107	324	172	2.90	2.68	1.97
Coffee.....	168	23	79	21	45	140	125	3.73	2.78	2.06
Colquitt.....	255	34	135	2	84	245	154	3.79	2.82	2.50
Columbia.....	51	12	26	-----	13	41	32	2.00	1.56	1.97
Cook ¹	104	16	55	17	16	103	-----	3.19	2.77	-----
Coweta.....	308	51	128	40	89	263	181	3.01	2.53	2.12
Crawford.....	46	9	26	2	9	51	23	2.64	2.33	1.55
Crisp.....	253	26	137	34	56	186	127	4.79	2.80	2.35
Dade.....	58	14	29	-----	15	40	19	2.12	1.62	.94
Dawson.....	11	3	5	-----	3	14	9	1.79	1.94	1.07
Decatur.....	285	38	143	37	67	242	158	3.78	2.70	1.84
De Kalb.....	1,178	183	606	124	265	580	202	3.21	2.51	2.02
Dodge.....	186	28	97	15	46	169	91	3.35	2.46	1.77
Dooly.....	155	24	73	23	35	136	87	3.17	2.38	2.05
Dougherty.....	520	76	183	57	204	423	165	3.41	2.90	2.07
Douglas.....	79	12	44	11	12	87	41	3.23	3.12	1.83
Early.....	130	23	70	7	30	164	82	2.79	2.71	1.53
Echols.....	38	7	24	-----	7	26	18	2.78	1.88	1.24
Effingham.....	101	20	56	4	21	91	47	2.45	1.81	1.17
Elbert.....	158	29	58	24	47	177	90	2.74	2.84	2.38
Emanuel.....	144	27	81	9	27	207	122	2.65	3.13	2.03
Evans ¹	68	8	36	6	8	79	-----	3.59	3.13	-----

¹ Includes \$30,614, levy on property of public-service corporations, not distributable by counties.

² Includes \$63,599, levy on property of public-service corporations, not distributable by counties.

³ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUATION —ALL CIVIL DIVI- SIONS				
	1931					1922	1912	1931	1922	1912	
	Total	State	County	Cities, towns, and villages	School dis- tricts						
Fannin.....	\$110	\$17	\$58	\$14	\$21	\$84	\$30	\$3.22	\$3.23	\$1.87	
Fayette.....	44	8	24	4	8	45	42	2.71	2.10	2.16	
Floyd.....	893	116	359	222	196	497	324	3.86	2.31	1.88	
Forsyth.....	42	8	26	-----	8	50	25	2.57	2.52	1.11	
Franklin.....	116	16	43	26	31	202	59	3.75	5.22	2.04	
Fulton.....	12,347	1,577	3,470	6,476	824	7,680	3,482	3.91	3.54	2.71	
Gilmer.....	45	10	20	5	10	30	13	2.27	1.75	1.16	
Glascock.....	25	4	15	1	5	21	11	2.91	2.32	1.54	
Glynn.....	588	71	257	189	71	457	225	4.12	3.56	2.67	
Gordon.....	145	24	80	6	35	161	53	3.06	3.16	1.23	
Grady.....	148	22	84	20	22	149	85	3.36	3.05	2.45	
Greene.....	82	16	31	13	22	110	60	2.65	2.71	1.90	
Gwinnett.....	240	39	101	40	60	194	124	3.08	2.26	1.84	
Habersham.....	162	32	65	25	40	120	46	2.51	1.98	1.86	
Hall.....	369	59	147	68	95	307	183	3.13	2.59	1.99	
Hancock.....	96	15	48	10	23	82	56	3.18	2.29	1.74	
Haralson.....	122	17	62	26	17	120	59	3.52	2.89	1.77	
Harris.....	145	29	82	4	30	83	62	2.47	2.05	2.12	
Hart.....	111	13	51	21	26	118	50	4.14	3.66	2.37	
Heard.....	34	7	20	-----	7	36	37	2.54	2.36	3.02	
Henry.....	129	23	70	13	23	167	78	2.78	3.38	1.74	
Houston.....	101	20	53	8	20	202	118	2.50	2.87	2.49	
Irwin.....	84	14	41	7	22	78	60	3.09	2.52	1.87	
Jackson.....	203	24	96	36	47	183	111	4.22	2.72	1.86	
Jasper.....	76	14	42	6	14	105	80	2.73	3.36	2.88	
Jeff Davis.....	71	12	32	7	20	57	33	2.87	2.45	1.54	
Jefferson.....	123	23	60	17	23	136	67	2.67	2.14	1.48	
Jenkins.....	110	18	59	15	18	101	49	3.15	2.87	1.94	
Johnson.....	72	12	37	10	13	69	51	2.91	2.30	2.13	
Jones.....	61	12	37	-----	12	56	49	2.61	1.91	2.05	
Lamar ¹	111	17	40	28	26	83	-----	3.32	2.21	-----	
Lanier ¹	33	5	15	7	6	39	-----	3.02	2.50	-----	
Laurens.....	320	48	142	49	81	364	209	3.37	2.93	2.73	
Lee.....	69	13	38	5	13	62	46	2.56	1.97	1.74	
Liberty.....	72	13	47	-----	12	47	51	2.90	1.63	1.40	
Lincoln.....	45	7	22	5	11	39	16	3.20	2.40	1.65	
Long ²	49	8	27	3	11	51	-----	2.96	2.62	-----	
Lowndes.....	519	72	201	99	147	446	205	3.61	3.17	2.11	
Lumpkin.....	26	6	6	5	9	25	19	2.17	1.74	1.61	
McDuffie.....	60	12	23	13	12	63	43	2.57	2.27	2.10	
McIntosh.....	54	10	30	4	10	37	26	2.69	2.21	2.09	
Macon.....	127	21	63	22	21	156	73	3.02	3.53	2.22	
Madison.....	66	14	34	5	13	82	45	2.43	1.95	1.87	
Marion.....	55	10	25	4	16	47	38	2.88	2.31	2.07	
Meriwether.....	151	28	67	28	28	179	88	2.70	2.73	2.30	
Miller.....	68	12	41	3	12	73	45	2.82	3.35	1.87	
Milton.....	24	6	12	1	5	37	25	2.07	2.65	1.77	
Mitchell.....	205	29	104	32	40	189	122	3.55	2.72	2.01	
Monroe.....	142	25	76	16	25	100	124	2.87	1.79	2.83	
Montgomery.....	69	11	44	3	11	57	85	3.10	2.60	2.14	
Morgan.....	114	20	51	18	25	134	74	2.90	2.79	1.60	
Murray.....	70	15	38	2	15	99	27	2.36	3.10	1.07	
Muscogee.....	1,534	235	400	855	44	1,207	461	3.26	2.94	1.86	
Newton.....	161	27	55	33	46	141	110	2.94	2.32	2.37	
Oconee.....	50	11	26	2	11	62	28	2.34	2.13	1.40	

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUATION —ALL CIVIL DIVI- SIONS			
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School dis- tricts					
Oglethorpe.....	\$62	\$14	\$33	\$1	\$14	\$86	\$36	\$2.24	\$2.02	\$1.51
Paulding.....	73	13	39	7	14	62	42	2.64	1.87	1.30
Peach.....	86	17	33	19	17			2.57		
Pickens.....	50	11	24	3	12	33	13	2.29	1.68	1.05
Pierce.....	138	22	62	18	36	100	55	3.12	2.66	1.13
Pike.....	60	11	33	4	12	70	105	2.56	2.52	2.41
Polk.....	362	52	124	89	97	226	119	3.50	2.51	1.81
Pulaski.....	117	15	61	13	28	117	104	3.81	3.27	2.13
Putnam.....	74	12	36	9	17	68	45	3.04	2.44	1.49
Quitman.....	18	5	8		5	16	17	1.68	1.63	1.67
Rabun.....	113	21	64	7	21	56	34	2.66	2.30	2.76
Randolph.....	119	19	46	35	19	101	75	3.11	2.48	2.03
Richmond.....	2,336	243	412	1,072	609	1,911	943	4.81	4.19	3.01
Rockdale.....	65	10	29	10	16	67	46	3.33	2.60	2.05
Schley.....	31	8	12	4	7	32	21	2.04	1.86	1.47
Screven.....	118	22	62	12	22	138	80	2.66	2.74	2.31
Seminole ¹	62	12	32	6	12	60		2.69	2.32	
Spalding.....	391	47	157	62	125	263	165	4.16	3.09	2.58
Stephens.....	144	18	54	29	43	111	65	4.01	3.34	2.55
Stewart.....	83	18	35	11	19	110	50	2.25	2.62	1.60
Sumter.....	315	47	113	64	91	312	189	3.35	2.91	2.18
Talbot.....	55	11	30	4	10	50	40	2.62	2.18	1.86
Taliaferro.....	36	8	18	3	7	43	21	2.41	2.49	1.67
Tattnall.....	76	18	33	6	19	99	82	2.06	2.19	1.43
Taylor.....	57	11	33	2	11	66	32	2.61	2.61	1.72
Telfair.....	134	23	70	18	23	129	54	2.89	2.15	1.33
Terrell.....	150	22	66	25	37	152	113	3.43	3.19	2.60
Thomas.....	464	70	182	80	132	277	158	3.31	2.01	1.86
Tift.....	185	25	76	40	44	175	108	3.67	3.00	2.34
Toombs.....	145	20	57	23	45	105	57	3.57	2.16	1.43
Towns.....	20	4	10		6	22	9	2.55	2.71	1.27
Treutlen ¹	59	8	34	9	8	67		3.77	3.61	
Troup.....	619	69	208	149	193	541	194	4.47	3.90	2.21
Turner.....	97	16	44	12	25	90	61	3.03	2.52	1.88
Twiggs.....	55	11	31	3	10	53	29	2.64	2.27	1.75
Union.....	17	4	9		4	24	7	1.98	2.47	.94
Upson.....	213	31	87	38	57	115	60	3.43	2.35	1.91
Walker.....	337	41	180	66	50	239	77	4.11	2.84	1.44
Walton.....	178	25	85	20	48	171	93	3.56	3.10	1.96
Ware.....	482	63	150	113	156	407	210	3.84	3.61	2.31
Warren.....	53	12	23	7	11	62	44	2.32	2.67	2.26
Washington.....	165	30	89	10	36	179	116	2.78	2.47	2.01
Wayne.....	153	29	74	21	29	174	83	2.68	2.97	1.36
Webster.....	24	6	10	1	7	51	18	1.83	3.05	1.47
Wheeler ¹	50	11	22	6	11	70		2.30	2.81	
White.....	24	5	14	1	4	27	11	2.54	1.75	1.20
Whitfield.....	300	45	119	54	82	197	116	3.35	2.66	2.22
Wilcox.....	91	16	51	8	16	103	65	2.84	2.56	1.99
Wilkes.....	137	21	61	20	35	150	74	3.28	2.38	1.87
Wilkinson.....	70	15	36	4	15	80	29	2.41	2.40	1.29
Worth.....	136	24	70	19	23	142	122	2.90	2.50	2.78

¹ Organized since 1912.

⁴ Organized since 1922.

IDAHO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Idaho relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 44 counties, the 143 cities, towns, and villages, the 1,390 school districts, the 35 irrigation districts, the 198 highway and special good road districts, and the 72 other civil divisions (cemetery, drainage, poison, and weed districts), or a total of 1,883 political units that have power to levy taxes or incur debt.

The data for Idaho were compiled largely from reports on file in the offices of the State Auditor, State Board of Equalization, and State Board of Education, Boise, Idaho, and from reports received through correspondence.

Fiscal year.—For Idaho the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Idaho on January 1, 1932, was 446,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Idaho the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had \$2,215,822 remaining. This excess of revenue receipts over governmental costs was 1.8 percent for the State government, 0.9 percent for the counties, 11.6 percent for the cities, towns, and villages, 5.6 percent for the school districts, 17.5 percent for the irrigation districts, 41.3 percent for the road districts, and 9.5 percent for the other civil divisions.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$39,233,533	100.0	\$37,017,711	100.0	\$78,449,967	100.0	\$19,109,454	100.0
State government.....	12,350,863	31.5	12,131,612	32.8	6,961,363	8.9	2,813,003	14.7
Counties.....	7,824,408	19.9	7,755,701	21.0	8,890,072	11.3	6,351,497	33.2
Cities, towns, and villages..	4,124,432	10.5	3,695,370	10.0	10,371,475	13.2	2,389,647	12.5
School districts ¹	10,827,990	27.6	10,254,984	27.7	10,195,715	13.0	5,922,244	31.0
Irrigation districts.....	1,648,640	4.2	1,403,588	3.8	31,207,327	39.8	-----	-----
Road districts.....	2,277,929	5.8	1,612,687	4.4	8,658,299	11.0	1,604,949	8.4
Other civil divisions.....	179,271	0.5	163,769	0.4	2,165,716	2.8	28,114	0.1

¹ Exclusive of schools under county administration, data for which are included with counties.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Idaho and all subdivisions of the State amounted to \$39,233,533, or an average of \$87.97 for each person in the State. Of this amount \$12,350,863 was for the State; \$7,824,408 for the counties; \$4,124,432 for the cities, towns, and villages; \$10,827,990 for the school districts; \$1,648,640 for the irrigation districts; \$2,277,929 for the road districts; and \$179,271 for the other civil divisions. The revenues collected include \$19,446,515, general property taxes; \$152,282, special taxes; \$4,996,251, licenses and permits; \$2,831,016, special assessments; \$6,863,513, subventions, donations, and pension assessments; \$1,446,994, interest, rents, and highway privileges; \$1,329,754, earnings of public service enterprises; \$2,096,502, earnings of general departments; and \$70,706, fines, forfeits, and escheats. Of the \$6,863,513 classified as subventions, donations, and pension assessments, \$3,565,773 represents subventions by the Federal Government to the State, principally for highways.

Schools located outside the boundaries of organized school districts are under the jurisdiction of the county, and all financial transactions for these schools are included with the data reported for the counties in this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$4,208,000 in 1912, \$10,630,000 in 1922, and \$10,580,467 in 1931, this being a decrease of 0.5 percent from 1922 to 1931 and an increase of 151.4 percent from 1912 to 1931. Special taxes amounted to \$98,000 in 1912, \$112,000 in 1922, and \$152,282 in 1931. Poll taxes amounted to \$105,000 in 1912 and \$11,000 in 1922. No poll taxes were reported for Idaho in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$394,000 in 1912, \$1,321,000 in 1922, and \$4,466,858 in 1931. Special assessments amounted to \$401,000 in 1912, \$732,000 in 1922, and \$1,091,659 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Idaho and all subdivisions of the State for 1931 amounted to \$37,017,711, or an average expenditure of \$83 per person. Of the total amount expended, \$12,131,612 was disbursed by the State government; \$7,755,701 by the counties; \$3,695,370 by the cities, towns, and villages; \$10,254,984 by the school districts; \$1,403,588 by the irrigation districts; \$1,612,687 by the road districts; and \$163,769 by the other civil divisions. The total comprises \$25,451,673 for operation and maintenance of general departments; \$854,728 for operation and maintenance of public service enterprises; \$3,011,041 for interest on debt; and \$7,700,269 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, the irrigation districts, the road districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$6,323,000 to \$14,587,085, or 130.7 percent; interest payments from \$542,000 to \$1,152,013, or 112.5 percent; and outlay payments from \$2,004,000 to \$6,811,241, or 239.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years, 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the irrigation districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1931 the combined gross debt of Idaho and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$78,449,967, or an average per capita of \$175.90. In 1922 the average per capita was \$136.24, and in 1912, \$37.30.

Of the total debt reported for 1931, \$6,961,363 was for the State government; \$8,890,072 for the counties; \$10,371,475 for the cities, towns, and villages; \$10,195,715 for the school districts; \$31,207,327 for the irrigation districts; \$8,658,299 for the road districts; and \$2,165,716 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 9.3 percent from 1922 to 1931 and increased 224.8 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 31.1 percent from 1922 to 1931 and 496.4 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Idaho all property is assessed by the assessor of the county in which the property is situated, one assessor being elected in each county every even numbered year. All real and personal property subject to assessment and taxation must be assessed at its full cash value for taxation for State, county, city, town, school districts, and other purposes, with reference to its value on the second Monday of January in the year in which such taxes are levied. Each taxpayer is required to make, under oath, a true and correct statement of his property, and deliver the same to the assessor, who determines the value of such property.

The assessed valuation of all property in Idaho subject to levies of the general property tax was \$428,018,004 in 1931 as compared with \$477,897,000 in 1922 and \$167,512,000 in 1912. The per capita assessed valuation increased from \$442.20 in 1912 to \$1,046.88 in 1922, and decreased to \$959.68 in 1931.

TAX LEVIES

In Idaho the county treasurer of each county is ex-officio tax collector. All taxes extended on the real property assessment roll are payable to the tax collector without penalty on or before the fourth Monday of November in the year in which levied and prior to said day in December next.

The total levies of the general property tax for the State and all subdivisions were \$6,952,000 for 1912, \$18,569,000 for 1922, and \$19,109,454 for 1931, this being a per capita of \$18.35, \$40.68, and \$42.85, respectively.

Of the total levies reported for 1931, \$2,813,003 was for the State government; \$6,351,497 for the county government; \$2,389,647 for the cities, towns, and villages; \$5,922,244 for the school districts; \$1,604,949 for the road districts; and \$28,114 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$4.15 for 1912, \$3.89 for 1922, and \$4.46 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes				Special assess- ments and cheats	Sub- ven- tions and grants	Dona- tions, gifts, pension and in- terest	High- way, privi- leges, depart- ments and in- terest	Earn- ings of public service depart- ments and pri- ses	
				Total	General property	Inherit- ance	Li- censes and permits						
Grand total	446,000	\$39,233	\$87.97	\$224,585	\$19,447	\$41	\$4,996	\$2,831	\$71	\$6,849	\$1,447	\$2,096	\$1,330
State government	446,000	12,351	27.69	6,397	2,854	39	3,393	691	39	3,566	2	614	
Counties	446,000	7,824	17.54	7,225	6,186	2	1,037					352	
Cities, towns, and villages	206,205	4,124	20.00	2,174	2,127		47	465	30		5	72	1,330
School districts	10,828	1,649	(^c)	6,598	6,598					3,283		903	
Irrigation districts	1,649	(^c)	(^c)					1,527				95	
Road districts	2,278	(^c)	(^c)	2,179	1,660		519		2		7	51	
Other civil divisions	179	(^c)	(^c)	22	22			148				9	
ADA													
County	38,400	2,311	60.18	1,722	1,537	1	184	256	13	195		89	24
Cities, towns, and villages	38,400	753	19.61	721	542	1	178					6	
School districts	22,946	539	23.49	422	419		3	76	13		4		24
Irrigation districts	815	(^c)	(^c)	561	561					195		59	
Road districts	148	(^c)	(^c)					143			2	3	
Other civil divisions	16	(^c)	(^c)	16	13		3						
Other civil divisions	40	(^c)	(^c)	2	2			37				1	
ADAMS													
County	2,867	139	48.48	100	91		9			27		8	
Cities, towns, and villages	2,867	73	25.46	67	58		9					3	
School districts	575	4	6.96	4	4								
Other civil divisions	62	(^c)	(^c)	29	29					27		5	
BANKS													
County	31,900	1,827	57.27	1,410	1,296		114	32	4	190		89	93
Cities, towns, and villages	31,900	542	16.99	528	424		102					12	
School districts	21,698	431	19.86	288	281		7	32	4		5	9	93
Road districts	832	(^c)	(^c)	577	577					190		65	
Other civil divisions	22	(^c)	(^c)	19	14		5					3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Inherit- ance	Li- censes and permits							
BEAR LAKE	7,872	\$415	\$52.72	\$288	\$269		\$19			\$88		\$7	\$29	\$3
	County	164	20.83	156	137		19					4	4	3
	Cities, towns, and villages	25	6.18	22	22									
	School districts	226	(4)	110	110							3	26	
BENEFIT	6,371	472	74.09	358	350		8	\$21		54	\$2	1	11	25
	County	160	25.11	155	150		5					1	4	
	Cities, towns, and villages	57	24.34	27	26		1	5						25
	School districts	182	(4)	123	123					54			5	
	Road districts	57	(4)	53	51		2				2		2	
Other civil divisions	16	(4)						16						
BINGHAM	18,600	1,057	56.83	678	620		58	61	\$1	182	1	4	88	42
	County	353	18.98	341	285		56					2	10	
	Cities, towns, and villages	121	20.91	72	70		2	3	1		1		2	42
	School districts	511	(4)	263	263					182			66	
	Irrigation districts	70	(4)					58				2	10	
Other civil divisions	2	(4)		2										
BLAINE	3,768	276	73.25	210	197		13	12		40		5	9	
	County	151	40.07	145	132		13					4	2	
	Cities, towns, and villages	8	5.93	8	8			8						
	School districts	102	(4)	54	54					40		1	7	
	Irrigation districts	7	(4)					7						
Road districts	3	(4)	3	3										
Other civil divisions	5	(4)						5						
BOISE	1,900	96	50.53	58	52		6			30		4	4	
	County	63	33.16	56	50		6					4	3	
	Cities, towns, and villages													
	School districts	187	(4)	2	2					30			1	
	Other civil divisions													

BONNER...	13,200	643	48.71	476	453	18	7	85	23	27	25
County.....	212	212	16.06	186	179	7	6	---	20	6	---
Cities, towns, and villages.....	60	60	11.77	29	29	---	---	---	---	---	25
School districts.....	320	320	(6)	211	211	11	---	85	3	21	---
Road districts.....	50	50	(6)	39	39	---	1	---	---	---	---
Other civil divisions.....	1	1	(6)	---	---	---	---	---	---	---	---
BONNEVILLE.....	20,000	1,278	63.90	666	587	79	97	1	17	68	258
County.....	20,000	323	17.70	323	248	75	---	---	13	18	---
Cities, towns, and villages.....	10,705	352	32.88	47	43	4	42	1	2	2	258
School districts.....	501	501	(6)	292	292	---	---	171	2	36	---
Irrigation districts.....	67	67	(6)	---	---	---	55	---	---	12	---
Other civil divisions.....	4	4	(6)	---	4	---	---	---	---	---	---
BOUNDARY.....	4,600	358	77.83	219	202	17	14	---	7	24	58
County.....	4,600	154	33.43	137	120	17	---	36	6	11	---
Cities, towns, and villages.....	1,418	170	49.37	11	11	---	1	---	1	1	58
School districts.....	119	71	(6)	71	71	---	13	36	1	11	---
Other civil divisions.....	15	15	(6)	---	---	---	---	---	---	2	---
BUTTE.....	1,834	118	61.01	88	88	---	---	12	1	6	11
County.....	1,834	42	21.72	40	40	---	---	---	1	1	---
Cities, towns, and villages.....	572	17	26.72	6	6	---	---	---	---	---	11
School districts.....	---	59	(6)	42	42	---	---	12	---	5	---
Road districts.....	---	---	---	---	---	---	---	---	---	---	---
CAMAS.....	1,411	105	74.42	77	71	6	---	16	3	8	1
County.....	1,411	59	41.81	55	51	4	---	---	2	2	---
Cities, towns, and villages.....	306	39	9.80	16	16	---	---	16	1	6	1
School districts.....	---	4	(6)	4	2	2	---	---	---	---	---
Road districts.....	---	---	---	---	---	---	---	---	---	---	---
CANYON.....	31,600	1,911	60.47	1,120	987	133	387	3	11	111	87
County.....	31,600	363	11.55	345	273	67	---	---	5	16	---
Cities, towns, and villages.....	14,921	386	23.87	198	194	4	88	3	1	9	87
School districts.....	688	688	(6)	428	428	---	---	192	2	78	---
Irrigation districts.....	288	288	(6)	---	---	---	276	---	2	7	---
Road districts.....	133	133	(6)	146	86	62	---	---	3	2	---
Other civil divisions.....	24	24	(6)	1	1	---	23	---	---	---	---
CARBON.....	2,121	221	104.20	132	124	8	1	1	9	32	15
County.....	2,121	117	55.16	81	73	8	---	---	8	28	---
Cities, towns, and villages.....	851	31	37.30	13	13	---	1	---	1	1	15
School districts.....	---	73	(6)	38	38	---	---	31	---	3	---
CASSIA.....	13,116	1,010	77.01	486	438	48	229	1	13	26	143
County.....	13,116	181	11.51	138	136	2	---	---	4	9	---
Cities, towns, and villages.....	5,166	30	36.04	29	29	1	4	1	3	4	143
School districts.....	---	322	(6)	194	194	---	---	111	1	16	---
Irrigation districts.....	---	227	(6)	---	---	---	225	---	2	---	---
Road districts.....	---	129	(6)	124	79	45	---	---	3	1	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and es- tates	Dona- tions, gifts, and pen- sion as- sess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of privat- e gen- eral de- part- ments	Earn- ings of public service enter- prises	
				Total	General property	Inherit- ance	Li- censes and permits								
CLARE.	1, 122	\$142	\$123.56	\$108	\$104	\$4			\$17			\$4	\$4	\$9	
County	1, 122	40	35.65	39	39								1	1	9
Cities, towns, and villages.	312	18	57.09	8	8									1	
School districts		57	(^o)	39	39				17						
Road districts.		27	(^o)	22	13	4						4		1	
CLEARWATER.	6, 900	447	64.78	330	313	17	\$10		52	\$1		7	34	13	
County	6, 900	158	22.90	160	142	8						5	3	13	
Cities, towns, and villages.	1, 940	40	20.02	15	14	1	10						5		
School districts		156	(^o)	90	90				52				14		
Road districts.		93	(^o)	75	67	8				1		2	15		
CUSTER.	3, 162	179	56.61	134	123	11			21			8	8	8	
County	3, 162	69	21.82	62	51	11						4	3		
Cities, towns, and villages.	1, 105	16	13.39	8	8										
School districts		86	(^o)	58	58				21			2	5	8	
Irrigation districts.															
Road districts.		8	(^o)	6	6							2			
ELMORE.	4, 491	428	93.30	321	307	14	34		31			7	16	19	
County	4, 491	104	23.16	97	95	2						4	3		
Cities, towns, and villages.	2, 657	54	20.32	27	26	1	7					1		19	
School districts		153	(^o)	114	114				31				7		
Irrigation districts.		32	(^o)				27					1	4		
Road districts.		85	(^o)	83	72	11						2	2		
FRANKLIN.	9, 500	493	51.89	326	297	29	4		82			19	42	20	
County	9, 500	175	18.42	166	138	28						3	6		
Cities, towns, and villages.	5, 114	69	13.49	27	26	1	3					16	3	20	
School districts		246	(^o)	131	131				82				33		
Irrigation districts.															
Other civil divisions.		3	(^o)	2	2		1								

FREMONT.	9,924	487	49,07	353	322	31	11	75	16	28	4
County.....	9,924	188	18,94	167	137	30	—	—	16	6	—
Cities, towns, and villages.....	9,924	56	10,84	49	48	1	2	—	16	—	—
School districts.....	5,165	232	()	135	135	—	9	75	1	22	4
Irrigation districts.....	—	9	()	—	—	—	—	—	—	—	—
Road districts.....	—	—	()	—	—	—	—	—	—	—	—
Other civil divisions.....	—	2	()	2	2	—	—	—	—	—	—
GEM.	7,600	551	73,50	248	225	23	215	51	3	21	13
County.....	7,600	119	16,32	119	96	23	—	—	2	3	—
Cities, towns, and villages.....	2,783	44	16,92	22	22	22	9	—	—	—	—
School districts.....	—	165	()	96	96	—	—	51	—	18	13
Irrigation districts.....	—	195	()	—	—	—	194	—	1	—	—
Road districts.....	—	11	()	11	11	—	—	—	—	—	—
Other civil divisions.....	—	12	()	—	—	—	12	—	—	—	—
GOODING.	7,600	492	64,74	342	319	23	30	66	1	22	26
County.....	7,600	107	14,08	103	103	—	—	—	5	—	—
Cities, towns, and villages.....	2,644	60	22,69	33	32	1	—	—	1	3	—
School districts.....	—	209	()	131	131	—	—	66	—	12	26
Irrigation districts.....	—	39	()	—	—	—	30	—	—	—	—
Road districts.....	—	76	()	74	52	22	—	—	4	5	—
Other civil divisions.....	—	1	()	1	1	—	—	1	1	1	—
IDAHO.	10,107	497	48,17	351	320	31	1	100	13	32	—
County.....	10,107	151	14,94	141	137	4	—	—	6	4	—
Cities, towns, and villages.....	2,764	34	12,30	26	28	1	1	—	—	4	—
School districts.....	—	191	()	68	68	—	—	100	6	17	—
Road districts.....	—	121	()	113	87	26	—	—	1	7	—
JEFFERSON.	9,171	485	52,88	338	314	24	16	78	3	36	14
County.....	9,171	154	16,79	146	122	24	—	—	2	6	—
Cities, towns, and villages.....	2,919	36	12,33	22	22	—	—	—	—	—	—
School districts.....	—	242	()	140	140	—	—	78	—	24	14
Irrigation districts.....	—	22	()	—	—	—	16	—	—	6	—
Road districts.....	—	26	()	27	27	—	—	—	1	—	—
Other civil divisions.....	—	3	()	3	3	—	—	—	—	—	—
JEROME.	8,800	505	57,39	324	292	32	69	\$1 59	9	38	5
County.....	8,800	131	14,89	124	92	32	—	—	2	5	—
Cities, towns, and villages.....	2,773	38	13,70	26	26	—	4	1	1	1	5
School districts.....	—	207	()	132	132	—	—	59	—	16	—
Irrigation districts.....	—	87	()	—	—	—	65	—	6	16	—
Road districts.....	—	42	()	42	42	—	—	—	—	—	—
KOOTENAI.	19,700	996	50,56	749	692	57	47	114	29	49	8
County.....	19,700	287	14,57	297	247	12	—	—	21	7	—
Cities, towns, and villages.....	11,664	126	10,81	87	85	2	19	—	1	11	8
School districts.....	—	428	()	283	283	—	—	114	5	26	—
Irrigation districts.....	—	32	()	—	—	—	26	—	—	4	—
Road districts.....	—	123	()	120	77	43	—	—	2	1	—
Other civil divisions.....	—	—	()	—	—	—	—	—	—	—	—

See footnotes at end of table

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS											
Total	Per capita		Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and es- grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public- service enter- prises	
			Total	General property	Inherit- ance	Li- censes and es- permits								
	\$835	\$46.92	\$579	\$517	\$1	\$61	\$37	\$111		\$8	\$64	\$36		
LATAH.....	17,798	8.60	147	146	1		2			2	4			
County.....	17,798	136	58	56		2	37			5		36		
Cities, towns, and villages.....	7,154	339	170	170		59		111		1	58			
School districts.....		207	204	145	2		1				2			
Road districts.....														
Lewin.....	4,643	211	169	145		14		27		6	9	7		
County.....	4,643	107	97	83		14				5	5			
Cities, towns, and villages.....	1,371	19	9	9			3					7		
School districts.....		85	53	53				27		1				
Road districts.....														
Lewis.....	5,238	251	184	167		17		36		1	23	7		
County.....	5,238	55	52	52			55				3			
Cities, towns, and villages.....	2,283	160	9	9			16					7		
School districts.....		122	68	68				36			18			
Road districts.....		58	55	38		17				1	2			
Lincoln.....	3,242	278	149	136		13		95		6	6	19		
County.....	3,242	72	67	67			3			1	4			
Cities, towns, and villages.....	1,404	36	16	16			16				1	19		
School districts.....		112	16	16				95						
Irrigation districts.....		3					3							
Road districts.....		55	60	37		13				5				
Madison.....	8,316	396	272	244		28		56		1	36	15		
County.....	8,316	143	136	110		26				1	6			
Cities, towns, and villages.....	3,669	44	29	27		2						15		
School districts.....		188	104	104				56			28			
Irrigation districts.....		18					16							
Other civil divisions.....		3	3	3							2			

MINDOKA.....	8,403	611	73.71	287	277	10	150	67	1	40	66
County.....	8,403	49	5.53	43	13				1	5	
Cities, towns, and villages.....	8,403	83	27.60	14	14				1	3	66
School districts.....	3,007	228	()	136	136			67		25	
Irrigation districts.....		148	()				145			3	
Road districts.....		96	()	93	85	10				3	
Other civil divisions.....		7	()	1	1		5			1	
NEZ PERCE.....											
County.....	18,000	1,198	66.56	988	792	76	97	\$2	69	10	75
Cities, towns, and villages.....	18,000	301	18.00	301	221	70			5	5	
School districts.....	10,837	324	20.99	182	159	3	73	2	3	4	75
Irrigation districts.....		368	()	264	254		24	69		45	
Road districts.....		27	()							3	
Other civil divisions.....		154	()	151	148	3			1	1	
ONEIDA.....											
County.....	5,870	267	45.49	189	158	31	3	60		12	
Cities, towns, and villages.....	5,870	96	16.35	91	74	17			3	2	
School districts.....	2,535	9	8.55	6	6		3				
Irrigation districts.....		137	()	67	67			60		10	
Road districts.....		25	()	25	11	14					
OWYHEE.....											
County.....	4,103	308	75.07	170	157	13	81	37		1	19
Cities, towns, and villages.....	4,103	116	28.27	109	96	13			1	6	
School districts.....	1,225	1	4.44	1	1						
Irrigation districts.....		80	()	50	50			37		2	
Road districts.....		91	()				81			10	
Other civil divisions.....		10	()	9	9				1	1	
PAYETTE.....											
County.....	7,400	438	59.19	290	252	38	52	55		3	17
Cities, towns, and villages.....	7,400	101	13.65	94	75	19			2	5	
School districts.....	3,128	62	19.82	36	35	1	8			1	17
Irrigation districts.....		173	()	108	108			55		10	
Road districts.....		9	()				9				
Other civil divisions.....		53	()	52	34	18	35		1	5	
POWER.....											
County.....	4,457	324	72.69	248	232	16	2	1	49	3	21
Cities, towns, and villages.....	4,457	101	22.66	91	91				1	9	
School districts.....	1,654	15	9.07	14	13	1		1			
Irrigation districts.....		122	()	62	62		2	49		1	10
Road districts.....		84	()								
Other civil divisions.....		2	()	81	66	15			1	2	
SHOSHONE.....											
County.....	19,900	1,015	51.01	786	718	68	18	1	100	1	36
Cities, towns, and villages.....	19,900	439	22.06	374	308	66				57	8
School districts.....	10,552	119	11.28	87	85		18	1		2	3
Irrigation districts.....		434	()	304	304					11	19
Road districts.....		23	()	21	21			100		2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, pension and assess- ments	High- way privi- leges, depart- ments and in- terest	Earn- ings of publi- cations, general depart- ments and en- terprises	
				Total	General property	Inherit- ance	Li- censes and permits							
TETON	3,573	\$191	\$53.46	\$152	\$140		\$12		\$28		\$3	\$4	\$4	
	County	95	26.59	90	78		12				3	2		
	Cities, towns, and villages	10	10.32	6	6									
	School districts	86	(²)	56	56				28			2		
TWIN FALLS	30,100	1,925	63.95	1,404	1,262	142		\$90	\$3	202	\$1	23	124	78
	County	319	10.60	253	238	15					3	3	63	
	Cities, towns, and villages	238	18.40	142	142	4		6	1		2	2	5	78
	School districts	809	(²)	562	562					202			46	
	Irrigation districts	99	(²)					84				7	8	
	Road districts	460	(²)	443	320	123			2		1	11	3	
VALLEY	3,700	204	55.14	148	134	14		7		21		10	11	7
	County	95	25.68	84	71	13						8	3	
	Cities, towns, and villages	21	15.25	10	9	1		4						
	School districts	84	(²)	54	54					21		2	7	
	Irrigation districts	4	(²)					3					1	
WASHINGTON	7,962	491	61.67	301	267	34		27		64		3	24	72
	County	158	19.84	151	121	30						2	5	
	Cities, towns, and villages	3,263	34.94	39	38	1							3	
	School districts	186	(²)	106	106					64		1	15	72
	Irrigation districts	28	(²)					27						
	Road districts	5	(²)	5	2	3							1	
Other civil divisions														

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Includes \$10,875, other special taxes, for State purposes only.³ Exclusive of other schools, data for which are included with county.⁴ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion 1	REVENUE RECEIPTS										Highway privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of pub- lic service enter- pri- ses
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Dona- tions, gifts, and pension assess- ments	Licenses and permits				
				Total	General property	General property								
		\$4,194	\$80.00	\$2,174	\$2,127	\$47	\$465	\$30	\$5					
		1,963	23.41	1,109	1,085	24	253	22	3			16	36	524
Grand total.....	206,205													\$1,330
8,000 to 30,000 population.....	83,844													
Boise.....	21,544	508	23.58	409	406	3	69	13				4		13
Pocatello.....	16,900	361	21.36	243	236	7	28	4				4		73
Lewiston.....	9,900	321	32.42	159	156	3	73	2			3	4		74
Idaho Falls.....	9,700	348	35.88	45	41	4	42	1				2		2
Twin Falls.....	8,900	151	16.97	91	88	3						1		58
Coeur d'Alene.....	8,600	98	11.40	67	65	2	19	2				1		11
Nampa.....	8,300	176	21.20	95	93	2	22	2						50
2,500 to 8,000 population.....	47,370	1,029	21.72	468	456	12	147	4				24	16	370
Caldwell.....	4,974	189	38.00	85	83	2	66	1				1	2	34
Moscow.....	4,476	100	24.35	42	41	1	35					2		30
Kellogg.....	4,124	44	10.67	30	29	1	11					2		
Burley.....	3,826	165	40.31	25	24	1	4	1				3		122
Wallace.....	3,634	52	14.31	44			1							
Preston.....	3,381	54	15.97	16	15	1	3					16	2	17
Sandpoint.....	3,280	45	13.68	22	22		5							18
Blackfoot.....	3,199	90	28.13	55	54	1		1					1	33
Rexburg.....	3,048	40	13.12	26	24	2								14
St. Anthony.....	2,778	30	10.80	28	27	1	2							
Emmett.....	2,763	44	15.92	22	22		9							13
Wells.....	2,724	111	40.75	36	35	1							3	72
Payetta.....	2,618	57	21.77	31	30	1	8						1	17
Malad.....	2,535	9	3.55	6	6		3							
Less than 2,500 population.....	74,991	1,132	15.10	597	586	11	65	4	2			8	20	436

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																				
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments																		
		Total	Per capita	Total	General government							Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public-service enterprises	Interest Outlays	
					General government	Protection to person and property	Health and sanitation	Highways	General government	Charities, hospitals, and corrections	Schools									Libraries	Recreation	Development and conservation of natural resources	Miscellaneous
Grand total		\$37,018	\$83.00	\$25,452														\$855	\$3,011	\$7,700
State governments		12,131	27.20	5,629																
Counties		7,756	17.39	6,819	581	396	69	1,107	519	1,839	6	17	734	157						
Cities, towns, and villages		3,696	17.92	12,100	1,451		10	1,069	684	2,646		4		529						
School districts ¹		10,265	(²)	8,971						8,971								855		
Irrigation districts		1,494	(²)	930									930							
Road districts		1,613	(²)	919					919											
Other civil divisions		163	(²)	84									65	19						
ADAMS		1,969	51.28	1,698																
County		482	12.55	431	96	23		93	26	157		4		32				49		
Cities, towns, and villages		534	23.27	431														49		
School districts		781	(²)	713						713										
Irrigation districts		131	(²)	106									106							
Road districts		10	(²)	5				5												
Other civil divisions		51	(²)	12									10	2						
ADAMS		141	49.18	125																
County		75	26.16	65	14	3		10	6	29										
Cities, towns, and villages		4	6.96	4										3						
School districts		62	(²)	56						56										
Other civil divisions																				

BANNOCK	1,492	58.24	1,858	1,492	90	20	1	137	66	141	31	91	141	131
County	618	19.37	416	325	24	4	1	22	9	80	4	2	46	54
Cities, towns, and villages	464	21.38	449	357	153	1	1	22	9	173	7	32	38	20
School districts	753	(0)	41	173	31	9	1	14	9	52	7	32	10	2
Road districts	23	(0)	248	316	122	10	1	32	142	10	10	32	9	3
Other civil divisions				10	32	10							11	15
													4	
BEAR LAKE	459	58.31	459	357	153	1	1	22	9	80	4	2	46	54
County	170	21.60	170	153	24	4	1	22	9	173	7	32	38	20
Cities, towns, and villages	41	10.14	41	173	31	9	1	14	9	52	7	32	10	2
School districts	248	(0)	248	316	122	10	1	32	142	10	10	32	9	3
Road districts	406	63.73	406	316	122	10	1	32	142	10	10	32	9	3
Other civil divisions	14	(0)	14	10	32	10							11	15
													4	
BENEFIT	1,068	57.42	1,068	871	320	43	1	76	12	156	16	33	114	50
County	361	19.41	361	320	43	16	1	76	12	156	16	33	31	10
Cities, towns, and villages	110	19.01	110	46	110	1						33	30	1
School districts	524	(0)	524	464	464							33	21	39
Road districts	72	(0)	72	40	40							32	21	39
Other civil divisions	1	(0)	1	1	1						1		32	
BLAINE	244	64.76	244	210	108	24	6	14	10	42	12		23	11
County	124	32.91	124	108	24	6		14	10	42	12		9	7
Cities, towns, and villages	10	7.42	10	9									1	
School districts	100	(0)	100	90	90								6	4
Road districts	5	(0)	5	2	2			1		2			3	
Other civil divisions	3	(0)	3	1	1								1	
													3	
BOISE	116	61.05	116	106	77	18	3	25	30	30	1		2	8
County	83	43.68	83	77	18	3		25	30	30	1		2	4
Cities, towns, and villages	33	(0)	33	29						29			2	4
School districts	890	51.52	890	598	38	10		88	16	86	16	9	35	38
County	264	20.00	264	254	38	10		88	16	86	16	9	35	38
Cities, towns, and villages	66	12.95	66	28								9	8	2
School districts	284	(0)	284	267	267					267		9	8	21
Road districts	55	(0)	55	49	49			49				24	3	3
Other civil divisions	1		1									6	6	6
													1	
BONNEVILLE	1,224	61.20	1,224	921	51	12		35	25	169	21	87	72	144
County	380	19.00	380	313	51	12		35	25	169	21	87	16	51
Cities, towns, and villages	309	28.87	309	148								87	14	60
School districts	462	(0)	462	407	407					407		87	26	29
Road districts	68	(0)	68	49	49							16	3	3
Other civil divisions	5	(0)	5	4	4						4		1	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																				
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest Outlays					
				Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous				
BOUNDARY.....				\$232												\$43	\$28	\$8		
County.....				111	\$31	\$5		\$21	\$11	\$38						\$5	21	4		
Cities, towns, and villages.....				136													43	3		
School districts.....				58						99										
Other civil divisions.....				103																
				10													4			
															\$10			4		
BUTTE.....				88																
County.....				38													6	19	3	
Cities, towns, and villages.....				49		4		3	2	12				4			9	2	3	
School districts.....				13													6	4	1	
Road districts.....				53						47								6	1	
				1				1												
CAMES.....				105													1	5	4	
County.....				51														4		
Cities, towns, and villages.....				58		2		15	2	17				1			4	3		
School districts.....				3																
Road districts.....				41						39							1	1		
				3				3												
CANYON.....				1,263																
County.....				252													49	195	100	
Cities, towns, and villages.....				317														11	7	
School districts.....				184													49	47	37	
Irrigation districts.....				642						584								41	11	
Road districts.....				254														53	13	
				124														34	26	
Other civil divisions.....				18														9		

CARBOU.	79.21	125	18	5	6	21	5	8	16	19
County	85	60	9	1	8	3	5	8	9	16
Cities, towns, and villages	22	26.47	9	1	8	3	5	8	9	16
School districts	61	(^c)	56				56		3	2
CASSIA.	64.04	610						93	99	38
County	190	180	44	20	5	14	68	28	7	3
Cities, towns, and villages	150	29.04							10	1
School districts	333	(^c)					262		56	15
School districts	85	(^c)								
Irrigation districts	85	(^c)								
Road districts	82	(^c)			37			85		19
CLARK.	131.91	105	15	2				7	20	16
County	55	49.02	37			2	11	7	3	15
Cities, towns, and villages	13	41.67	2					7	4	
School districts	57	(^c)					62		5	5
School districts	23	(^c)			14				8	1
Road districts	367	53.19								
CLEARWATER.	127	18.41	28	9	23	19	37	7	25	9
County	26	13.40							4	
Cities, towns, and villages	149	(^c)					139		10	3
School districts	65	(^c)			48				1	9
School districts									17	
Road districts	168	49.97								
CUSTER.	68	21.51	19	5	6	8	13	7	5	2
County	16	13.39							9	1
Cities, towns, and villages	72	(^c)					63		5	2
School districts									8	1
School districts	2	(^c)							2	
Road districts	379	84.39	302	7	23	7	24	6	9	28
ELMORE.	103	22.93	99	32					3	1
County	56	21.06	32						9	10
Cities, towns, and villages	125	(^c)	113				113		9	3
School districts	38	(^c)	36					36	2	
School districts	57	(^c)	22		22				21	14
Road districts	491	51.08	373						9	47
FRANKLIN.	185	19.47	134	27	6	4	87	10	10	41
County	72	14.08	30						23	10
Cities, towns, and villages	231	(^c)	207				207		9	11
School districts									13	
School districts	3	(^c)	2					2	1	
Irrigation districts										
Other civil divisions	502	50.53	390						6	40
FREMONT.	204	20.56	155	35	7	20	77	14	22	27
County	69	13.36	33						6	
Cities, towns, and villages	215	(^c)	188				188		14	13
School districts	12	(^c)	12					12		
School districts	2	(^c)	2					2		
Road districts										
Other civil divisions										

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS			GOVERNMENTAL-COST PAYMENTS													
Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays	
		Total	General gov-ern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways and correc-tions	Chari-ties, hospi-tals, and correc-tions	Schools	Libra-ries	Recrea-tion	Devel-opment and conser-vation of natu-ral re-sources	Miscel-laneous				
GEM.																
County.....	\$440	\$57.89	\$310	\$25	\$6	\$33	\$4	\$52					\$3	\$15	\$102	\$13
Cities, towns, and villages.....	134	17.63	123												3	8
School districts.....	44	15.92	19											15	10	5
Irrigation districts.....	107	(3)	130					130						7	7	5
Road districts.....	4	(3)	33									\$33			74	
Other civil divisions.....	9	(3)	4			4										
Other civil divisions.....			1									1			8	
GOODING.																
County.....	478	62.89	352											14	87	25
Cities, towns, and villages.....	133	17.50	118	31	6	2	11	54					14		3	12
School districts.....	54	20.42	23											14	11	6
Irrigation districts.....	199	(3)	173					173							19	7
Road districts.....	40	(3)	6								6				34	
Other civil divisions.....	52	(3)	32				32								20	
Other civil divisions.....																
IDAHO.																
County.....	457	45.22	375	34	7	\$1	15	11	72					1	61	20
Cities, towns, and villages.....	148	14.64	144										4		2	2
School districts.....	27	9.77	20											1	6	
Irrigation districts.....	199	(3)	184					184							7	8
Road districts.....	83	(3)	27				27								46	10
Other civil divisions.....																
Other civil divisions.....																
JEFFERSON.																
County.....	490	50.16	405	21	9	1	18	9	67				15	6	38	11
Cities, towns, and villages.....	159	17.34	140												11	8
School districts.....	29	9.93	21												2	
Irrigation districts.....	212	(3)	196					196							13	3
Road districts.....	22	(3)	18									18			4	
Other civil divisions.....	34	(3)	26				26								8	
Other civil divisions.....	4	(3)	4										4			

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
NEZ PERCE	\$933	\$51.83	\$702	\$50	\$13	\$2	\$80	\$21	\$47				\$10	\$52	\$60
County	274	15.22	223											33	18
Cities, towns, and villages	225	20.76	114											40	19
School districts	329	(¹)	297						297					28	4
Irrigation districts	28	(¹)	26											2	
Road districts	77	(¹)	42				42							16	19
ONEIDA	288	43.95	222												
County	104	17.72	94	18	3		9	5	56				3	31	5
Cities, towns, and villages	5	1.97	3											8	2
School districts	132	(¹)	118						118					2	
Road districts	17	(¹)	7				7							11	3
OWYHEE	306	74.58	259											10	
County	122	29.73	101	28	7		15	6	40				5	29	18
Cities, towns, and villages	1	4.44	1											11	10
School districts	66	(¹)	57						57					8	1
Irrigation districts	107	(¹)	93									93		7	7
Road districts	9	(¹)	6				6							3	
Other civil divisions	1	(¹)	1										1		
PAYETTE	391	52.84	327												
County	119	16.08	115	25	6		14	6	60					7	7
Cities, towns, and villages	54	17.26	34										4	3	1
School districts	149	(¹)	136						136					10	3
Irrigation districts	7	(¹)	4									4		11	2
Road districts	33	(¹)	13				13							3	
Other civil divisions	29	(¹)	25									25		19	1

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$3,696	\$17.92	\$2,100	\$855	\$505	\$236
8,000 to 30,000 population.....	1,836	21.90	1,218	303	186	129
Boise.....	499	23.16	417	39	43	-----
Pocatello.....	395	23.37	289	79	27	-----
Lewiston.....	221	22.32	111	51	40	19
Idaho Falls.....	306	31.55	147	86	13	60
Twin Falls.....	120	13.48	59	21	36	4
Coeur d'Alene.....	91	10.58	73	-----	9	9
Nampa.....	204	24.58	122	27	18	37
2,500 to 8,000 population.....	827	17.46	374	244	141	68
Caldwell.....	96	19.30	54	19	23	-----
Moscow.....	65	14.52	29	15	7	14
Kellogg.....	31	7.52	13	1	6	11
Burley.....	126	32.93	32	86	7	1
Wallace.....	47	12.93	44	-----	3	-----
Preston.....	60	17.75	25	7	18	10
Sandpoint.....	52	15.81	17	7	7	21
Blackfoot.....	81	25.32	31	26	24	-----
Rexburg.....	33	10.83	23	10	-----	-----
St. Anthony.....	36	12.96	19	-----	17	-----
Emmett.....	44	15.92	19	15	10	-----
Weiser.....	101	37.08	34	51	8	8
Payette.....	50	19.10	31	7	9	3
Malad.....	5	1.97	3	-----	2	-----
Less than 2,500 population.....	1,033	13.77	508	308	178	39

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$81,842	\$38,187	\$36,211	\$7,444	\$78,450	\$175.90
State government.....	7,525	4,334	-----	3,191	6,961	15.61
Counties.....	9,734	6,379	-----	3,355	8,890	19.93
Cities, towns, and villages.....	10,830	7,712	2,619	499	10,372	50.30
School districts.....	11,094	10,767	-----	327	10,196	(¹)
Irrigation districts.....	31,359	-----	31,359	-----	31,207	(¹)
Road districts.....	9,067	8,995	-----	72	8,658	(¹)
Other civil divisions.....	2,233	-----	2,233	-----	2,166	(¹)
ADA.....	6,190	2,264	3,705	221	5,994	156.09
County.....	760	620	-----	140	634	18.51
Cities, towns, and villages.....	980	701	199	80	980	42.71
School districts.....	943	943	-----	-----	926	(¹)
Irrigation districts.....	2,949	-----	2,949	-----	2,949	(¹)
Road districts.....	1	-----	-----	1	1	(¹)
Other civil divisions.....	557	-----	557	-----	504	(¹)
ADAMS.....	186	169	-----	17	167	58.25
County.....	164	150	-----	14	146	50.92
Cities, towns, and villages.....	4	4	-----	-----	4	6.96
School districts.....	18	15	-----	3	17	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BANNOCK.....	2,668	1,921	154	593	2,300	72.10
County.....	511	-----	-----	511	511	16.02
Cities, towns, and villages.....	1,090	854	154	82	1,019	46.96
School districts.....	1,067	1,067	-----	-----	770	(¹)
Road districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BEAR LAKE.....	760	639	-----	121	714	90.70
County.....	259	205	-----	54	213	27.06
Cities, towns, and villages.....	165	136	-----	29	165	40.79
School districts.....	336	298	-----	38	336	(¹)
BENEWAH.....	705	550	111	44	628	98.57
County.....	76	70	-----	6	46	7.22
Cities, towns, and villages.....	160	97	43	20	127	54.23
School districts.....	177	159	-----	18	168	(¹)
Road districts.....	224	224	-----	-----	219	(¹)
Other civil divisions.....	68	-----	68	-----	68	(¹)
BINGHAM.....	2,749	1,632	727	390	2,677	143.92
County.....	707	420	-----	287	672	36.13
Cities, towns, and villages.....	616	513	99	4	612	105.75
School districts.....	798	699	-----	99	777	(¹)
Irrigation districts.....	628	-----	628	-----	616	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BLAINE.....	480	256	166	58	438	116.24
County.....	181	174	-----	7	146	38.75
Cities, towns, and villages.....	16	16	-----	-----	16	11.87
School districts.....	107	56	-----	51	102	(¹)
Irrigation districts.....	110	-----	110	-----	110	(¹)
Road districts.....	10	10	-----	-----	8	(¹)
Other civil divisions.....	56	-----	56	-----	56	(¹)
BOISE.....	47	4	-----	43	46	24.21
County.....	43	-----	-----	43	43	22.63
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	4	4	-----	-----	3	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BONNER.....	558	448	63	47	530	40.15
County.....	54	25	-----	29	46	3.48
Cities, towns, and villages.....	170	120	40	10	158	31.00
School districts.....	293	293	-----	-----	290	(¹)
Road districts.....	18	10	-----	8	13	(¹)
Other civil divisions.....	23	-----	23	-----	23	(¹)

See footnotes at end of table.

404 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BONNEVILLE	\$2,088	\$1,320	\$433	\$335	\$1,968	\$98.40
County	767	516		251	696	34.80
Cities, towns, and villages	445	280	136	29	421	39.33
School districts	579	524		55	556	(2)
Irrigation districts	297		297		295	(2)
BOUNDARY	1,702	499	1,105	98	1,617	351.52
County	348	250		98	274	59.57
Cities, towns, and villages	173	155	18		173	122.00
School districts	94	94			83	(2)
Other civil divisions	1,087		1,087		1,087	(2)
BUTTE	310	278		32	306	158.22
County	150	127		23	150	77.56
Cities, towns, and villages	70	70			70	122.38
School districts	85	76		9	82	(2)
Road districts	5	5			4	(2)
CAMAS	96	95		1	82	58.11
County	57	57			45	31.89
Cities, towns, and villages	1			1	1	3.27
School districts	38	38			36	(2)
CANYON	9,889	1,829	7,823	237	9,778	309.43
County	227	124		103	227	7.18
Cities, towns, and villages	1,054	486	434	134	1,009	67.62
School districts	620	620			592	(2)
Irrigation districts	7,239		7,239		7,236	(2)
Road districts	599	599			577	(2)
Other civil divisions	150		150		137	(2)
CARIBOU	324	245	24	55	314	148.04
County	198	143		55	195	92.41
Cities, towns, and villages	88	64	24		81	97.47
School districts	38	38			37	(2)
CASSIA	3,218	1,185	1,865	168	3,160	240.93
County	165			165	165	12.58
Cities, towns, and villages	216	170	46		187	36.20
School districts	575	575			547	(2)
Irrigation districts	1,819		1,819		1,819	(2)
Road districts	443	440		3	442	(2)
CLARK	341	291		50	307	273.62
County	67	35		32	67	59.71
Cities, towns, and villages	75	75			58	185.90
School districts	90	81		9	82	(2)
Road districts	109	100			100	(2)
CLEARWATER	445	361	27	57	390	56.52
County	68	25		43	68	9.86
Cities, towns, and villages	42	15	27		27	13.92
School districts	12	12			11	(2)
Road districts	323	309		14	284	(2)
CUSTER	411	238	39	134	342	108.16
County	176	51		125	143	45.22
Cities, towns, and villages	31	19	3	9	28	23.43
School districts	133	133			100	(2)
Irrigation districts	36		36		36	(2)
Road districts	35	35			35	(2)
ELMORE	2,435	567	1,811	57	2,362	525.94
County	70	13		57	70	15.59
Cities, towns, and villages	90	28	62		87	31.24
School districts	176	176			157	(2)
Irrigation districts	1,749		1,749		1,748	(2)
Road districts	350	350			304	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN	\$1,007	\$769	\$122	\$116	\$954	\$100.42
County.....	199	116	—	83	173	18.21
Cities, towns, and villages.....	457	402	20	15	435	55.06
School districts.....	269	251	—	18	244	(¹)
Irrigation districts.....	23	—	23	—	23	(¹)
Other civil divisions.....	79	—	79	—	79	(¹)
FREMONT	1,183	942	141	100	1,121	112.96
County.....	425	327	—	98	376	37.89
Cities, towns, and villages.....	462	370	92	—	462	59.45
School districts.....	245	243	—	2	234	(¹)
Irrigation districts.....	49	—	49	—	47	(¹)
Road districts.....	2	2	—	—	2	(¹)
Other civil divisions.....	—	—	—	—	—	—
GEM	2,373	227	2,063	83	2,365	311.18
County.....	108	41	—	67	106	13.95
Cities, towns, and villages.....	136	79	41	16	133	48.14
School districts.....	107	107	—	—	104	(¹)
Irrigation districts.....	1,866	—	1,866	—	1,866	(¹)
Road districts.....	—	—	—	—	—	—
Other civil divisions.....	156	—	156	—	156	(¹)
GOODING	3,936	789	3,106	41	3,829	503.82
County.....	55	14	—	41	53	6.97
Cities, towns, and villages.....	118	93	25	—	105	39.71
School districts.....	297	297	—	—	275	(¹)
Irrigation districts.....	3,081	—	3,081	—	3,049	(¹)
Road districts.....	385	385	—	—	347	(¹)
Other civil divisions.....	—	—	—	—	—	—
IDAHO	1,025	917	6	102	976	96.57
County.....	85	—	—	85	85	8.41
Cities, towns, and villages.....	93	85	6	2	92	33.29
School districts.....	74	65	—	9	64	(¹)
Road districts.....	773	767	—	6	735	(¹)
JEFFERSON	910	752	80	78	794	86.58
County.....	267	191	—	76	222	24.21
Cities, towns, and villages.....	128	124	2	2	109	37.34
School districts.....	277	277	—	—	247	(¹)
Irrigation districts.....	78	—	78	—	78	(¹)
Road districts.....	160	160	—	—	138	(¹)
Other civil divisions.....	—	—	—	—	—	—
JEROME	2,101	894	1,189	18	2,048	232.73
County.....	379	370	—	9	379	43.07
Cities, towns, and villages.....	156	91	56	9	154	55.54
School districts.....	144	144	—	—	142	(¹)
Irrigation districts.....	1,133	—	1,133	—	1,084	(¹)
Road districts.....	289	289	—	—	289	(¹)
KOOTENAI	1,483	877	576	30	1,410	71.57
County.....	72	48	—	24	63	3.20
Cities, towns, and villages.....	244	172	66	6	215	18.45
School districts.....	329	329	—	—	313	(¹)
Irrigation districts.....	497	—	497	—	497	(¹)
Road districts.....	328	328	—	—	306	(¹)
Other civil divisions.....	13	—	13	—	13	(¹)
LATAH	1,636	1,372	209	55	1,635	91.86
County.....	37	—	—	37	37	2.08
Cities, towns, and villages.....	325	115	209	1	324	45.29
School districts.....	168	168	—	—	168	(¹)
Road districts.....	1,106	1,089	—	17	1,106	(¹)
LEMHI	432	383	8	41	379	81.63
County.....	316	275	—	41	277	59.66
Cities, towns, and villages.....	91	83	8	—	84	61.27
School districts.....	25	25	—	—	18	(¹)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LEWIS	\$439	\$402	-----	\$37	\$422	\$80.57
County.....	17	-----	-----	17	17	3.25
Cities, towns, and villages.....	16	1	-----	15	16	7.01
School districts.....	101	101	-----	-----	95	(?)
Road districts.....	305	300	-----	5	294	(?)
LINCOLN	3,697	396	\$3,293	18	3,665	1,130.48
County.....	26	10	-----	16	25	7.71
Cities, towns, and villages.....	57	57	-----	-----	57	40.60
School districts.....	168	168	-----	-----	150	(?)
Irrigation districts.....	3,293	-----	3,293	-----	3,293	(?)
Road districts.....	153	151	-----	2	140	(?)
MADISON	1,231	828	341	62	1,223	147.07
County.....	281	219	-----	62	281	33.79
Cities, towns, and villages.....	550	273	277	-----	550	149.90
School districts.....	336	336	-----	-----	329	(?)
Irrigation districts.....	64	-----	64	-----	63	(?)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
MINIDOKA	1,254	899	333	22	1,191	141.74
County.....	22	20	-----	2	22	2.62
Cities, towns, and villages.....	170	166	-----	4	150	49.88
School districts.....	200	184	-----	16	182	(?)
Irrigation districts.....	333	-----	333	-----	333	(?)
Road districts.....	529	529	-----	-----	504	(?)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
NEZ PERCE	2,342	1,615	664	63	2,258	125.44
County.....	567	517	-----	50	566	31.44
Cities, towns, and villages.....	734	434	287	13	702	64.78
School districts.....	355	355	-----	-----	323	(?)
Irrigation districts.....	377	-----	377	-----	377	(?)
Road districts.....	309	309	-----	-----	290	(?)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
ONEIDA	554	487	5	62	497	84.67
County.....	222	167	-----	55	213	36.29
Cities, towns, and villages.....	24	19	5	-----	24	9.47
School districts.....	151	151	-----	-----	131	(?)
Road districts.....	157	150	-----	7	129	(?)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
OWYHEE	4,138	179	3,844	115	4,056	988.54
County.....	255	140	-----	115	194	47.28
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	39	39	-----	-----	18	(?)
Irrigation districts.....	3,844	-----	3,844	-----	3,844	(?)
Road districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	-----	-----	-----	-----	-----	-----
PAYETTE	773	647	121	5	726	98.11
County.....	39	37	-----	2	37	5.00
Cities, towns, and villages.....	180	152	25	3	173	55.31
School districts.....	181	181	-----	-----	167	(?)
Irrigation districts.....	53	-----	53	-----	53	(?)
Road districts.....	277	277	-----	-----	254	(?)
Other civil divisions.....	43	-----	43	-----	42	(?)
POWER	439	350	26	63	421	94.46
County.....	129	66	-----	63	119	26.70
Cities, towns, and villages.....	25	25	-----	-----	25	15.11
School districts.....	41	41	-----	-----	36	(?)
Irrigation districts.....	26	-----	26	-----	24	(?)
Road districts.....	218	218	-----	-----	217	(?)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
SHOSHONE	765	693	71	1	714	35.88
County.....	201	200	-----	1	167	8.39
Cities, towns, and villages.....	190	119	71	-----	176	16.68
School districts.....	232	232	-----	-----	229	(?)
Road districts.....	142	142	-----	-----	142	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
TETON	\$429	\$338	-----	\$91	\$422	\$118.11
County.....	277	196	-----	81	276	77.25
Cities, towns, and villages.....	61	51	-----	10	59	60.89
School districts.....	91	91	-----	-----	87	(¹)
TWIN FALLS	5,372	3,636	\$1,526	210	5,159	171.40
County.....	231	25	-----	206	230	7.64
Cities, towns, and villages.....	982	858	120	4	951	73.53
School districts.....	938	938	-----	-----	847	(¹)
Irrigation districts.....	1,406	-----	1,406	-----	1,358	(¹)
Road districts.....	1,815	1,815	-----	-----	1,773	(¹)
VALLEY	430	122	294	14	404	109.19
County.....	88	75	-----	13	62	16.76
Cities, towns, and villages.....	28	3	24	1	28	20.33
School districts.....	44	44	-----	-----	44	(¹)
Irrigation districts.....	270	-----	270	-----	270	(¹)
WASHINGTON	766	558	140	68	700	87.92
County.....	388	320	-----	68	352	44.21
Cities, towns, and villages.....	137	137	-----	-----	129	39.53
School districts.....	99	99	-----	-----	77	(¹)
Irrigation districts.....	139	-----	139	-----	139	(¹)
Road districts.....	2	2	-----	-----	2	(¹)
Other civil divisions.....	1	-----	1	-----	1	(¹)

¹ Exclusive of other schools, debt for which is included with county.

² Not computed.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$10,830	\$7,712	\$2,619	\$499	\$10,372	\$50.30
8,000 to 30,000 population.....	4,035	2,800	998	237	3,882	46.30
Boise.....	880	638	162	80	880	40.85
Pocatello.....	734	533	119	82	701	41.48
Lewiston.....	725	425	287	13	694	70.10
Idaho Falls.....	413	252	136	25	389	40.10
Twin Falls.....	654	654	-----	-----	634	71.24
Coeur d'Alene.....	164	98	66	-----	147	17.09
Nampa.....	465	200	228	37	437	52.65
2,500 to 8,000 population.....	3,321	2,116	1,072	133	3,236	68.31
Caldwell.....	486	187	208	93	469	94.29
Moscow.....	298	98	200	-----	298	66.58
Kellogg.....	115	78	37	-----	107	26.95
Burley.....	154	108	46	-----	128	33.46
Wallace.....	38	35	3	-----	32	8.81
Preston.....	348	314	20	14	348	102.93
Sandpoint.....	154	104	40	10	148	44.98
Blackfoot.....	500	429	80	-----	505	157.86
Rexburg.....	541	264	277	-----	541	177.49
St. Anthony.....	222	130	92	-----	222	79.91
Emmett.....	136	79	41	16	133	48.14
Weiser.....	137	137	-----	-----	129	47.36
Payette.....	159	134	25	-----	152	58.06
Malad.....	24	19	5	-----	24	9.47
Less than 2,500 population.....	3,474	2,796	549	129	3,254	43.39

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$78, 450	\$62, 193	\$14, 130	\$175. 90	\$136. 24	\$37. 30
State government.....	6, 961	7, 673	2, 143	15. 61	16. 81	5. 92
Counties.....	8, 890	11, 239	3, 322	19. 93	24. 46	8. 77
Cities, towns, and villages.....	10, 372	14, 105	5, 974	50. 30	68. 24	42. 87
School districts.....	¹ 10, 196	11, 656	² 2, 326	(³)	(³)	(³)
Irrigation districts.....	31, 207	6, 713	365	(³)	(³)	(³)
Road districts.....	8, 658	9, 824	-----	(³)	(³)	-----
Other civil divisions.....	2, 166	983	-----	(³)	(³)	-----
Ada	5, 994	4, 124	1, 643	156. 09	112. 10	47. 24
Adams	167	279	33	58. 25	91. 70	(⁴)
Bannock	2, 300	2, 895	600	72. 10	96. 41	27. 68
Bear Lake	714	764	155	90. 70	84. 36	19. 51
Benewah ⁵	628	708	-----	98. 57	98. 96	-----
Bingham	2, 677	2, 477	627	143. 92	124. 93	(⁴)
Blaine	438	1, 213	387	116. 24	250. 38	40. 62
Boise	46	151	128	24. 21	78. 14	22. 90
Bonner	530	859	526	40. 15	62. 71	31. 37
Bonneville	1, 968	2, 910	264	98. 40	153. 57	(⁴)
Boundary ⁵	1, 617	677	-----	351. 52	143. 26	-----
Butte ⁵	306	304	-----	158. 22	95. 50	-----
Camas ⁵	82	146	-----	58. 11	77. 93	-----
Canyon	9, 778	3, 780	1, 630	309. 43	132. 21	52. 39
Caribou ⁵	314	414	-----	148. 04	173. 11	-----
Cassia	3, 160	1, 852	71	240. 93	109. 27	7. 76
Clark ⁵	307	225	-----	273. 62	110. 12	-----
Clearwater	390	474	89	56. 52	93. 69	(⁴)
Custer	342	322	53	108. 16	87. 25	16. 15
Elmore	2, 362	1, 298	282	525. 94	251. 19	50. 34
Franklin ⁵	954	1, 043	-----	100. 42	111. 37	-----
Fremont	1, 121	1, 346	555	112. 96	119. 77	19. 61
Gem ⁵	2, 365	1, 643	-----	311. 18	240. 75	-----
Gooding ⁵	3, 829	1, 062	-----	503. 82	124. 46	-----
Idaho	976	741	287	96. 57	59. 39	21. 30
Jefferson ⁵	794	966	-----	86. 58	94. 53	-----
Jerome ⁵	2, 048	1, 450	-----	232. 73	223. 81	-----
Kootenai	1, 410	1, 209	773	71. 57	66. 17	27. 55
Latah	1, 635	933	286	91. 86	51. 58	13. 92
Lemhi	379	277	263	81. 63	52. 71	50. 44
Lewis	422	412	115	80. 57	69. 64	(⁴)
Lincoln	3, 665	629	711	1, 130. 48	161. 51	43. 84
Madison ⁵	1, 223	1, 552	-----	147. 07	156. 39	-----
Minidoka ⁵	1, 191	1, 627	-----	141. 74	159. 26	-----
Nez Perce	2, 258	1, 921	820	125. 44	124. 41	(⁴)
Oneida	497	456	156	84. 67	62. 67	9. 07
Owyhee	4, 056	1, 514	93	988. 54	311. 34	22. 52
Payette ⁵	726	999	-----	98. 11	134. 04	-----
Power ⁵	421	766	-----	94. 46	138. 58	-----
Shoshone	714	339	233	35. 88	23. 65	15. 47
Teton ⁵	422	468	-----	118. 11	110. 18	-----
Twin Falls	5, 159	5, 738	935	171. 40	178. 07	54. 66
Valley ⁵	404	142	-----	109. 19	52. 93	-----
Washington	700	1, 415	272	87. 92	146. 24	(⁴)

¹ Exclusive of other schools, debt for which is included with county.

² Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

³ Not computed.

⁴ Not computed; population not estimated.

⁵ Organized since 1912.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION				
	1931					1922	1912	1931	1922	1912
	Total	Real property and im- prove- ments	Per- sonal prop- erty	Other prop- erty						
State total	\$428, 018	\$287, 375	\$23, 572	\$117, 071	\$477, 697	\$167, 512	\$859. 68	\$1, 046. 88	\$442. 20	
Ada	34, 480	26, 332	2, 156	5, 992	37, 347	19, 051	897. 92	1, 015. 09	547. 71	
Adams	3, 948	3, 564	259	125	4, 853	1, 830	1, 377. 05	1, 593. 75	(1)	
Bannock	29, 113	15, 600	1, 090	12, 453	29, 969	9, 376	912. 63	997. 89	432. 28	
Bear Lake	8, 399	3, 251	146	5, 002	8, 843	3, 103	1, 066. 95	976. 62	390. 43	
Benewah 2	8, 259	4, 181	353	3, 725	9, 682		1, 296. 34	1, 353. 90		
Bingham	15, 780	11, 442	909	3, 429	17, 361	5, 301	848. 39	875. 74	(1)	
Blaine	5, 387	3, 066	375	1, 946	6, 764	4, 200	1, 429. 67	1, 396. 66	441. 08	
Boise	2, 840	1, 903	225	712	3, 508	2, 969	1, 494. 74	1, 813. 96	530. 11	
Bonner	13, 857	6, 318	471	7, 068	16, 870	10, 285	1, 049. 77	1, 232. 02	613. 59	
Bonneville	16, 236	12, 958	1, 232	2, 046	16, 213	4, 889	811. 80	855. 68	(1)	
Boundary 1	5, 384	2, 276	341	2, 767	6, 448		1, 170. 43	1, 363. 70		
Butte 1	2, 073	1, 235	222	616	2, 340		1, 071. 87	735. 25		
Camas 1	2, 924	2, 251	252	421	3, 201		2, 072. 29	1, 708. 93		
Canyon	23, 092	17, 483	1, 555	4, 054	25, 459	12, 683	730. 76	890. 42	407. 61	
Caribou 1	4, 493	1, 851	386	2, 256	3, 470		2, 118. 34	1, 452. 01		
Cassia	8, 800	6, 793	742	1, 265	11, 386	2, 065	670. 94	671. 59	227. 18	
Clark 1	3, 437	1, 054	213	2, 170	4, 465		3, 063. 28	2, 186. 53		
Clearwater	8, 668	6, 793	362	1, 513	8, 771	3, 780	1, 256. 23	1, 735. 36	(1)	
Custer	2, 999	2, 409	350	240	3, 897	1, 012	948. 45	1, 055. 93	305. 66	
Elmore	8, 751	2, 978	590	5, 183	10, 029	3, 065	1, 948. 56	1, 941. 29	547. 54	
Franklin 1	8, 254	4, 794	159	3, 301	8, 686		868. 84	927. 43		
Freemont	8, 128	5, 663	475	1, 990	10, 375	9, 842	819. 02	923. 13	347. 66	
Gem 1	4, 411	3, 492	348	571	4, 768		580. 39	698. 78		
Gooding 1	8, 030	4, 237	419	3, 380	8, 622		1, 057. 37	1, 010. 20		
Idaho	11, 484	9, 475	507	1, 502	14, 251	4, 970	1, 136. 24	1, 142. 57	369. 66	
Jefferson 1	8, 014	5, 183	242	2, 589	9, 261		873. 84	905. 95		
Jerome 1	7, 497	5, 037	456	2, 004	7, 934		851. 93	1, 224. 79		
Kootenai	16, 129	9, 891	735	5, 503	17, 396	11, 789	818. 73	951. 99	420. 14	
Latah	15, 608	13, 268	414	1, 926	19, 644	7, 805	876. 95	1, 085. 78	379. 58	
Lemhi	4, 126	3, 315	512	299	4, 917	1, 989	888. 65	934. 83	381. 04	
Lewis	6, 844	5, 999	212	633	8, 653	3, 469	1, 306. 61	1, 461. 08	(1)	
Lincoln	5, 858	1, 593	312	3, 953	6, 403	8, 469	1, 806. 91	1, 642. 95	522. 28	
Madison 1	6, 254	4, 924	290	1, 040	7, 099		752. 04	715. 26		
Minidoka 1	7, 099	4, 234	420	2, 445	8, 452		844. 82	827. 31		
Nez Perce	17, 757	13, 372	659	3, 726	17, 128	7, 573	986. 50	1, 109. 39	(1)	
Oneida	4, 870	4, 074	213	583	6, 279	4, 678	829. 64	862. 65	272. 05	
Owyhee	3, 889	2, 643	677	569	6, 190	1, 729	947. 84	1, 273. 23	419. 45	
Payette 1	5, 480	3, 838	573	1, 049	5, 845		737. 84	784. 19		
Power 1	8, 187	3, 580	340	4, 267	9, 086		1, 836. 89	1, 644. 00		
Shoshone	21, 382	15, 072	308	6, 002	18, 821	9, 518	1, 074. 47	1, 314. 03	631. 35	
Teton 1	2, 659	2, 017	287	355	3, 276		744. 19	771. 78		
Twin Falls	24, 719	19, 444	1, 696	3, 579	29, 165	7, 809	821. 23	905. 10	456. 59	
Valley 1	4, 512	3, 232	675	605	4, 965		1, 219. 46	1, 848. 60		
Washington	7, 921	5, 260	444	2, 217	9, 816	4, 263	994. 85	1, 014. 57	(1)	

¹ Not computed; population not estimated.

² Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Road districts	Other civil divisions			
Total	\$19, 109	\$2, 813	\$6, 351	\$2, 390	\$5, 922	\$1, 805	\$98	\$4.46	\$3.88	\$4.15
Ada.....	1, 590	224	428	428	492	15	3	4.61	3.41	4.41
Adams.....	119	26	65	5	23	—	—	3.01	2.52	3.28
Bannock.....	1, 482	189	469	302	506	16	—	5.09	4.15	4.74
Bear Lake.....	318	55	122	26	112	—	—	3.79	3.71	4.03
Beneva ¹	357	53	122	30	103	49	—	4.32	4.37	—
Bingham.....	746	105	305	72	261	—	3	4.73	4.46	6.11
Blaine.....	203	37	105	8	50	3	—	3.77	3.53	5.57
Boise.....	78	19	58	—	1	—	—	2.75	3.25	4.68
Bonner.....	565	90	190	37	208	40	—	4.08	3.50	3.63
Bonneville.....	726	110	273	85	254	—	4	4.47	4.97	5.13
Boundary ¹	240	35	124	13	68	—	—	4.46	3.89	—
Butte ¹	92	14	38	7	33	—	—	4.44	4.49	—
Camas ¹	100	20	59	2	17	2	—	3.42	3.34	—
Canyon.....	1, 037	151	282	203	342	59	—	4.49	4.32	4.47
Caribou ¹	149	32	72	13	32	—	—	3.32	5.07	—
Cassia.....	521	58	173	31	192	67	—	5.92	4.80	6.34
Clark ¹	130	24	39	15	37	15	—	3.78	3.70	—
Clearwater.....	376	56	142	13	95	70	—	4.34	3.84	3.94
Custer.....	212	21	73	11	47	60	—	7.07	3.77	6.13
Elmore.....	332	59	95	29	97	52	—	3.79	3.14	3.26
Franklin ¹	362	54	134	50	120	—	4	4.39	3.65	—
Freer out.....	367	53	140	64	117	—	3	4.62	3.53	4.21
Gem ¹	227	29	96	23	72	7	—	5.15	4.45	—
Gooding ¹	414	53	116	34	138	72	1	5.15	4.31	—
Idaho.....	290	76	15	26	81	92	—	2.53	3.20	3.98

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	Total	State	County	1931				1922	1912	1912
				Cities, towns, and villages	School districts	Road districts	Other civil divisions			
Jefferson ¹	\$375	\$52	\$152	\$23	\$125	\$20	\$3	\$326	-----	\$4.08
Jerome ¹	377	50	105	39	119	64	-----	366	-----	5.03
Kootenai.....	757	104	240	96	247	70	-----	700	-----	4.69
Latah.....	600	101	150	63	149	137	-----	636	-----	3.84
Lemhi.....	204	28	116	14	46	-----	-----	197	-----	4.94
Lewis.....	221	44	61	13	62	41	-----	271	-----	3.23
Lincoln.....	269	39	74	12	97	47	-----	261	-----	4.59
Madison ¹	300	41	124	28	103	-----	-----	295	-----	4.80
Minidoka ¹	358	46	107	28	117	57	3	392	-----	5.04
Nez Perce.....	796	115	199	158	229	95	-----	684	-----	4.48
Oneida.....	209	32	97	12	63	5	-----	225	-----	3.13
Owyhee.....	168	29	95	1	33	10	-----	204	-----	4.32
Payette.....	284	36	71	47	95	35	-----	297	-----	3.30
Power ¹	269	53	88	13	47	68	-----	304	-----	5.20
Shoshone.....	769	138	271	90	247	23	-----	593	-----	3.29
Teton ¹	155	17	84	6	48	-----	-----	151	-----	3.60
Twin Falls.....	1,476	161	370	179	453	313	-----	1,359	-----	5.83
Valley ¹	153	31	68	10	44	-----	-----	1,134	-----	5.97
Washington.....	336	53	144	38	100	1	-----	341	-----	3.39
										4.24
										3.47
										4.29

¹ Organized since 1912.

ILLINOIS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Illinois relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 102 counties, the 1,129 cities, towns, and villages, the 11,993 school districts, the 1,444 townships, and the 1,673 other civil divisions (drainage, road, park, sanitary, and various other districts), or a total of 16,342 political units that have power to levy taxes or incur debt. The only data received for the cities of Champaign, West Frankfort, De Kalb, Hoopston, Eldorado, and Zeigler related to tax levies.

The data for Illinois were compiled from reports on file in the offices of the State auditor and the State superintendent of public instruction, Springfield, Ill., and from reports secured by local agents and through correspondence.

Fiscal year.—For Illinois the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Illinois on January 1, 1932, was 7,747,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Illinois the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$33,454,456. This excess of governmental costs over revenue receipts was 21.1 percent for the State government, 17 percent for the counties, 3.6 percent for the cities, towns, and villages, and 19.5 percent for the other civil divisions. For the school districts and the townships, revenue receipts were in excess of governmental costs, the percent of excess being 4.7 for the school districts and 4.3 for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$122,778,044.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$558,900,332	100.0	\$592,354,788	100.0	\$1,290,544,743	100.0	\$391,159,259	100.0
State government.....	88,998,551	15.9	107,804,844	18.2	221,403,953	17.2	28,348,632	7.2
Counties.....	46,329,900	8.3	54,198,250	9.1	75,717,198	5.9	34,187,968	8.7
Cities, towns, and villages.....	174,149,869	31.2	180,332,716	30.4	490,217,390	38.0	102,614,542	26.2
School districts.....	186,670,498	33.4	178,252,227	30.1	189,154,318	14.7	152,908,108	39.1
Townships.....	13,688,107	2.4	13,025,571	2.2	10,054,895	.8	19,697,238	5.0
Other civil divisions.....	49,163,407	8.8	58,741,180	9.9	303,996,989	23.6	53,407,771	13.7

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Illinois and all subdivisions of the State amounted to \$558,900,332, or an average of \$72.14 for each person in the State. Of this amount \$88,998,551 was for the State; \$46,329,900 for the counties; \$174,149,869 for the cities, towns, and villages; \$186,670,498 for the school districts; \$13,588,107 for the townships; and \$49,163,407 for the other civil divisions. The revenues collected include \$332,913,110, general property taxes; \$10,738,726, special taxes; \$33,183, poll taxes; \$63,600,195, licenses and permits; \$47,671,843, special assessments; \$34,440,049, subventions, donations, and pension assessments; \$17,876,498, interest, rents, and highway privileges; \$24,465,826, earnings of public service enterprises; \$24,903,428, earnings of general departments; and \$2,257,474, fines, forfeits, and escheats. Of the \$34,440,049 classified as subventions, donations, and pension assessments, \$9,921,119 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$67,822,000 in 1912, \$97,492,000 in 1922, and \$106,862,504 in 1931, this being an increase of 9.6 percent from 1922 to 1931, and 57.6 percent from 1912 to 1931. Special taxes amounted to \$1,613,000 in 1912, \$3,082,000 in 1922, and \$10,738,726 in 1931. Poll taxes amounted to \$7,000 in 1922, and \$14,414 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$15,193,000 in 1912, \$27,818,000 in 1922, and \$63,370,983 in 1931. Special assessments amounted to \$10,557,000 in 1912, \$20,557,000 in 1922, and \$41,993,876 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Illinois and all subdivisions of the State for 1931 amounted to \$592,354,788, or an average expenditure of \$76.46 per person. Of the total amount expended, \$107,804,844 was disbursed by the State government; \$54,198,250 by the counties; \$180,332,716 by the cities, towns, and villages; \$178,252,227 by the school districts; \$13,025,571 by the townships; and \$58,741,180 by the other civil divisions. The total comprises \$360,198,758 for operation and maintenance of general departments; \$15,707,156 for operation and maintenance of public service enterprises; \$60,216,374 for interest on debt; and \$156,232,500 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general depart-

ments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$81,952,000 to \$202,434,739, or 147 percent; interest payments, from \$5,576,000 to \$32,805,658, or 488.3 percent; and outlay payments, from \$28,042,000 to \$100,417,349, or 258.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Illinois and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$1,290,544,743, or an average per capita of \$166.59. In 1922 the average per capita was \$54.66, and in 1912, \$23.62.

Of the total debt reported for 1931, \$221,403,953 was for the State government; \$75,717,198 for the counties; \$490,217,390 for the cities, towns, and villages; \$189,154,318 for the school districts; \$10,054,895 for the townships; and \$303,996,989 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 1,495.1 percent from 1922 to 1931 and 9,640.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 205.3 percent from 1922 to 1931 and 679.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

For the purpose of assessment, real and personal property is estimated at its fair market value. Assessments are made in counties under township organization by the township assessor, and in counties not under township organization, by the county treasurer. Municipalities may provide for the assessment, equalization, and collection of taxes by officers and boards performing such duties for the State, counties, and townships.

The assessed valuation of all property in Illinois subject to levies of the general property tax was \$7,268,879,901 in 1931 as compared with \$4,000,497,000 in 1922 and \$2,343,673,000 in 1912. The per capita assessed valuation increased from \$396.96 in 1912 to \$600.70 in 1922, and to \$938.28 in 1931.

TAX LEVIES

Taxes in counties under township organization are collected by the treasurer thereof. In counties not under township organization, the sheriff is ex-officio tax collector.

The total levies of the general property tax for the State and all subdivisions were \$84,834,000 for 1912, \$250,380,000 for 1922, and \$391,159,259 for 1931, this being a per capita of \$14.37, \$37.60, and \$50.49, respectively.

Of the total levies reported for 1931, \$28,348,632 was for the State government; \$34,187,968 for the counties; \$102,614,542 for the cities, towns, and villages; \$152,903,108 for the school districts; \$19,697,238 for the townships; and \$53,407,771 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.62 for 1912, \$6.26 for 1922, and \$5.38 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																					
COUNTY AND OTHER CIVIL DIVISIONS ^a	Estimated population ¹	Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises					
				Total	General property	Poll	Licenses and permits	Special assessments	Fines, forfeits, and escheats								Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
Grand total	7,747,000	\$553,900	\$72.14	\$724,073	\$332,913	\$34	\$63,600	\$27,672	\$2,257	\$31,564	\$2,876	\$17,876	\$24,904	\$24,466							
State government																					
Counties	7,747,000	83,998	11.49	72,865	18,154		44,973	23	555	969	3,632	33									
Cities, towns, and villages	7,747,000	46,330	5.98	28,630	18,745		6,885	834	137	600	10,806										
School districts	* 6,371,026	174,150	27.33	85,629	73,877	23	11,729	44,706	2,041	12,930	3,213	24,151									
Townships		186,671	()	106,308	166,308			24	29	1,875	3,213										
Other civil divisions		13,883	()	13,307	13,283	4	10	35	111	1,488	1,736	282									
ADAMS																					
County	62,900	32,414	38.38	1,714	1,440		274	224	2	43	130	199									
Cities, towns, and villages	62,900	612	9.73	541	351		261	13	18	43	43										
School districts	44,112	739	17.21	364	331		13	138	2	36	13	199									
Townships		790	()	651	651			66		3	70										
Other civil divisions		132	()	130	130				1		1										
ALEXANDER																					
County	22,542	725	32.16	586	548		38	59		3	19	2									
Cities, towns, and villages	22,542	182	8.07	152	134		18	1			10										
School districts	15,000	142	9.47	133	113		20	2		2		2									
Townships		323	()	280	280					1	9										
Other civil divisions		78	()	21	21			57													
BOND																					
County	14,406	442	30.68	309	275		34	12		1	75	17									
Cities, towns, and villages	14,406	113	7.84	88	64		34	1			19										
School districts	6,425	71	11.06	41	41			12			1	17									
Townships		209	()	131	131					1	55										
Other civil divisions		49	()	49	49																
BOONE																					
County	15,078	791	52.46	630	614		16	35		3	68	33									
Cities, towns, and villages	15,078	143	11.61	132	132		11				26										
School districts	8,946	191	21.35	124	119		5	26		1	2	33									
Townships		317	()	261	261					2	37										
Other civil divisions		80	()	80	80																
		28	()	22	22			6													

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments and	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Property			Licenses and permits							
				Total	General	Poll								
BROWN	7,892	\$301	\$38.14	\$198	\$186		\$12	\$11	\$22			\$3	\$62	\$3
County	7,892	96	12.16	57	46		11		3				35	
Cities, towns, and villages	2,641	22	8.33	15	14		1		1			3		3
School districts		141	(4)	95	95					19			27	
Townships		31	(4)	31	31									
Other civil divisions		11	(4)					11						
BUREAU	38,845	1,942	49.99	1,547	1,428		119	26	8	81	22	99	159	
County	38,845	395	10.17	312	302		110		8	9	2	64		
Cities, towns, and villages	22,908	339	14.80	132	123		9	26			12	10	159	
School districts		944	(4)	842	842				72		8	22		
Townships		261	(4)	261	261							3		
CALHOUN	8,034	212	26.39	176	164	\$1	11	3	1	5	1	26		
County	8,034	64	7.97	43	32		11		1	3		17		
Cities, towns, and villages	1,937	8	4.13	7	7							1		
School districts		116	(4)	106	106					2		1	7	
Other civil divisions		24	(4)	20	19	1		3					1	
CARROLL	18,433	832	45.14	690	639		51	12	4	36	6	53	31	
County	18,433	168	9.11	141	92		49		3	3		21		
Cities, towns, and villages	10,517	143	13.60	104	102		2	5	1			2	31	
School districts		418	(4)	354	354					33	6	25		
Townships		91	(4)	86	86							5		
Other civil divisions		12	(4)	5	5			7						
CASS	16,537	648	39.18	445	417		28	26		25	\$8	66	75	
County	16,537	132	7.98	106	78		28					18		
Cities, towns, and villages	10,127	177	17.48	174	174			7				21		
School districts		232	(4)	179	179				25		3	25	75	
Townships		77	(4)	75	75							2		
Other civil divisions		30	(4)	11	11			19						

CHAMPAIGN	65,500	3,316	50,63	2,579	2,465	111	167	15	282	12	199	62
County	65,500	3,316	14,92	701	596	108	160	8	185	12	80	62
Cities, towns, and villages	22,901	376	16,42	134	134	9	160	7	94	10	111	62
School districts		1,621	()	1,403	1,403		4				3	
Townships		230	()	283	283		4				3	
Other civil divisions		92	()	89	89							
CHRISTIAN	37,538	1,612	42,94	1,262	1,148	114	39	3	81	3	132	92
County	37,538	1,612	42,94	1,262	1,148	114	39	3	81	3	132	92
Cities, towns, and villages	21,817	382	10,18	292	181	111	14	3	16	3	71	92
School districts		203	9,30	96	93	3					60	
Townships		755	()	630	630				62	3		
Other civil divisions		236	()	233	233				3			
Other civil divisions		36	()	11	11		25					
CLARK	17,872	787	44,04	616	573	43	25	3	47	3	43	49
County	17,872	787	44,04	616	573	43	25	3	47	3	43	49
Cities, towns, and villages	6,420	134	7,50	105	62	43	25	3	1		25	
School districts		111	17,26	36	36						17	
Townships		440	()	373	373				46	3		
Other civil divisions		102	()	102	102							
CLAY	16,155	518	32,06	287	281	6	26	1	41	2	66	95
County	16,155	518	32,06	287	281	6	26	1	41	2	66	95
Cities, towns, and villages	6,936	56	3,47	36	30	6	26	1	4		1	
School districts		155	22,35	33	33						50	
Townships		269	()	180	180				37	2		
Other civil divisions		38	()	38	38							
CLINTON	21,369	522	34,43	363	317	46	11	8	41	3	37	59
County	21,369	522	34,43	363	317	46	11	8	41	3	37	59
Cities, towns, and villages	9,417	148	6,93	114	12	42	6	1	5	2	22	
School districts		113	2,00	14	14	4					15	
Townships		186	()	128	128				36	1		
Other civil divisions		76	()	76	76							
Other civil divisions		5	()	5	5		5					
COTES	37,700	1,291	31,24	863	809	54	100	2	132	10	125	59
County	37,700	1,291	31,24	863	809	54	100	2	132	10	125	59
Cities, towns, and villages	25,217	284	7,53	104	112	52	67	2	59	8	59	
School districts		275	10,91	141	139	2				2		
Townships		555	()	422	422				73		58	
Other civil divisions		141	()	132	132		5				4	
Other civil divisions		36	()	4	4		28				4	
COOK	4,140,800	311,549	75,24	217,136	206,937	10,269	33,380	1,529	14,110	2,053	10,995	16,464
County	4,140,800	311,549	75,24	217,136	206,937	10,269	33,380	1,529	14,110	2,053	10,995	16,464
Cities, towns, and villages	4,052,935	17,539	4,24	3,617	3,516	101	123	1,423	6,807	1,068	3,100	
School districts		132,713	32,74	66,163	53,946	10,197	32,529	1,068	5	1,942	2,383	16,185
Townships		117,973	()	108,101	108,101				7,297	1,516	1,059	
Other civil divisions		384	()	375	375	1		2		2		
Other civil divisions		42,940	()	38,880	38,880		851	35	1	1,439	1,451	279
CRAWFORD	21,085	967	45,86	814	751	63	27	3	60	2	61	
County	21,085	967	45,86	814	751	63	27	3	60	2	61	
Cities, towns, and villages	8,129	185	8,77	136	76	1		1	19		27	
School districts		88	10,83	60	59	1	27				1	
Townships		563	()	488	488				41	2	32	
Other civil divisions		126	()	123	123			2			1*	
Other civil divisions		5	()	5	5							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and permits	Special assessments and	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll									
CUMBERLAND	10,419	\$318	\$30.52	\$230	\$210	—	\$20	\$1	\$39	—	\$1	\$44	\$2		
County	10,419	95	9.12	64	45	—	19	1	7	—	—	23	2		
Cities, towns, and villages	3,020	23	7.02	21	20	—	1	—	32	—	1	20	—		
School districts	—	154	()	101	101	—	—	—	—	—	—	—	—		
Townships	—	45	()	44	44	—	—	—	—	—	—	—	—		
Other civil divisions	—	1	()	—	—	—	—	1	—	—	—	—	—		
DE KALB	32,900	1,627	49.45	1,350	1,254	—	96	55	7	30	\$1	136	44		
County	32,900	346	10.52	281	187	—	94	6	6	—	—	53	—		
Cities, towns, and villages	11,483	169	14.72	89	87	—	2	33	1	—	—	1	44		
School districts	—	859	()	758	758	—	—	—	24	—	3	74	—		
Townships	—	204	()	201	201	—	—	—	—	1	—	2	—		
Other civil divisions	—	49	()	21	21	—	—	22	—	—	—	6	—		
DE WITT	18,598	829	44.57	695	670	—	25	9	3	34	1	66	20		
County	18,598	171	9.19	135	110	—	25	—	2	3	—	31	—		
Cities, towns, and villages	9,774	115	11.77	82	82	—	—	1	1	—	—	10	20		
School districts	—	420	()	367	367	—	—	—	31	—	1	21	—		
Townships	—	115	()	111	111	—	—	—	—	—	—	4	—		
Other civil divisions	—	8	()	—	—	—	—	8	—	—	—	—	—		
DOUGLAS	17,914	895	49.96	707	670	—	37	30	4	76	—	70	5		
County	17,914	195	10.89	139	102	—	37	—	4	9	—	43	—		
Cities, towns, and villages	9,602	80	8.33	53	53	—	—	22	—	—	—	—	5		
School districts	—	471	()	375	375	—	—	—	—	67	3	26	—		
Townships	—	138	()	137	137	—	—	—	—	—	—	1	—		
Other civil divisions	—	11	()	3	3	—	—	8	—	—	—	—	—		
DU PAGE	100,500	7,627	75.89	4,122	3,785	—	337	2,281	16	195	2	64	583		
County	100,500	823	8.19	679	419	—	260	—	5	8	—	131	—		
Cities, towns, and villages	77,148	3,628	47.03	2,706	2,629	—	77	2,166	10	—	45	117	583		
School districts	—	2,588	()	2,293	2,293	—	—	—	187	1	7	100	—		
Townships	—	248	()	239	239	—	—	—	—	—	—	8	—		
Other civil divisions	—	340	()	205	205	—	—	115	1	—	12	8	—		

EDGAR	24,966	1,043	41.78	865	801	64	4	2	47	2	86	37
County.....	24,966	1,231	9.25	194	126	58		2	8		27	37
Cities, towns, and villages.....	12,813	508	(¹)	410	410	6	2		39	2	57	
School districts.....		180	(¹)	180	180							
Townships.....		2	(¹)				2					
Other civil divisions.....												
EDWARDS	8,303	235	28.30	163	149	\$1	13	30	1	16	20	4
County.....	8,303	35	6.02	35	22		13	1	3		17	
Cities, towns, and villages.....	3,157	50	11.06	14	14		15				7	4
School districts.....		116	(¹)	95	95				13	1	7	
Townships.....		34	(¹)	19	18	1	15					
Other civil divisions.....												
EFFINGHAM	19,013	548	28.82	403	377		26	14	2	35	69	22
County.....	19,013	100	5.26	74	54		20	1	7		18	
Cities, towns, and villages.....	9,315	104	11.16	61	55		6	14	1		4	22
School districts.....		265	(¹)	189	189					2		
Townships.....		79	(¹)	79	79				28	1	47	
Other civil divisions.....												
FAYETTE	23,487	617	26.27	444	434		10	42	1	51	68	7
County.....	23,487	66	2.81	40	40		9			2	15	
Cities, towns, and villages.....	8,031	88	10.96	43	42		1	35	1			7
School districts.....		396	(¹)	294	294					2		
Townships.....		60	(¹)	58	58				40		51	
Other civil divisions.....		7	(¹)				7				2	
FORD	15,489	675	43.58	515	504		11	33	2	29	63	24
County.....	15,489	95	6.13	72	64		8		1	3	19	
Cities, towns, and villages.....	7,898	99	12.55	61	58		3	11	1		2	24
School districts.....		348	(¹)	274	274					26	39	
Townships.....		111	(¹)	108	108						3	
Other civil divisions.....		22	(¹)				22					
FRANKLIN	59,800	1,271	21.25	945	880		65	16	10	224	66	9
County.....	59,800	206	3.44	143	83		60		10		39	
Cities, towns, and villages.....	24,631	109	4.43	82	77		5	16			2	9
School districts.....		826	(¹)	590	590					211	25	
Townships.....		130	(¹)	130	130							
Other civil divisions.....												
FULTON	43,983	1,746	39.70	1,376	1,293		83	74	10	92	145	43
County.....	43,983	341	7.75	1,262	1,187		75		10	10	57	
Cities, towns, and villages.....	25,314	217	8.57	151	143		8	14			2	43
School districts.....		949	(¹)	786	786					82	78	
Townships.....		162	(¹)	161	161						1	
Other civil divisions.....		77	(¹)	16	16		60				1	
GALLATIN	10,091	238	23.59	175	174		1	14	2	19	26	
County.....	10,091	41	4.06	23	22		1		2	3	13	
Cities, towns, and villages.....	4,272	17	3.98	16	16			1				
School districts.....		122	(¹)	91	91					16	13	
Townships.....		45	(¹)	45	45					2		
Other civil divisions.....		13	(¹)				13					

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GREENE	20,417	\$664	\$32.52	\$474	\$450		\$24	\$90	\$2	\$78		\$4	\$24	\$12
County	20,417	89	4.36	66	42		24		2	20			1	
Cities, towns, and villages	10,339	84	8.12	63	63			8						
School districts		364	()	273	273					58		3	30	
Townships		74	()	71	71									
Other civil divisions		53	()	1	1			52						
GRUNDY	18,700	996	53.26	774	702		72	92	3	30		2	73	22
County	18,700	231	12.35	185	124		64		1	4			38	
Cities, towns, and villages	10,904	209	19.17	94	86		8	90	2			2	1	22
School districts		415	()	354	354					26			33	
Townships		138	()	137	137								1	
Other civil divisions		3	()	1	1			2						
HAMILTON	12,995	365	28.09	211	194	\$1	16	31	1	33		1	56	32
County	12,995	72	5.54	46	31		15		1	3			22	
Cities, towns, and villages	3,394	50	14.73	15	13		1	3						32
School districts		186	()	121	121					30		1	34	
Townships		29	()	29	29									
Other civil divisions		28	()					28						
HANCOCK	26,420	1,015	38.42	856	799		57	10	3	50	\$1	4	83	8
County	26,420	259	9.80	201	146		55		2	6			50	
Cities, towns, and villages	12,626	121	9.58	102	100		2	10	1					8
School districts		525	()	444	444					44	1	4	32	
Townships		105	()	104	104								1	
Other civil divisions		5	()	5	5									
HARDIN	6,955	149	21.42	104	93	2	9		1	13			31	
County	6,955	48	6.90	25	16		9		1	3			19	
Cities, towns, and villages	2,712	16	5.90	15	15								1	
School districts		74	()	53	53					10			11	
Other civil divisions		11	()	11	9	2								

HENDERSON	8,778	409	46.59	349	327	22	13	16	1	29	1
County.....	8,778	109	12.42	87	65	22		3		19	
Cities, towns, and villages.....	2,878	20	6.95	19	19						1
School districts.....		214	(*)	190	190			13	1	10	
Townships.....		53	(*)	53	53						
Other civil divisions.....		13	(*)				13				
HENRY	43,851	1,910	43.56	1,296	1,159	137	132	20	6	137	85
County.....	43,851	364	8.30	1,275	1,142	133		11	107	63	
Cities, towns, and villages.....	28,412	475	16.72	228	224	4	129	4	1	27	8
School districts.....		724	(*)	574	574			104	5	4	
Townships.....		230	(*)	214	214			12		3	
Other civil divisions.....		117	(*)	5	5		3		106	3	
IROQUOIS	32,913	1,672	50.80	1,343	1,254	89	78	3	11	115	19
County.....	32,913	401	12.18	202	205	87		2	44	63	
Cities, towns, and villages.....	14,690	122	8.30	92	90	2	8	1		1	19
School districts.....		747	(*)	637	637			59	8	43	
Townships.....		332	(*)	322	322				2	8	
Other civil divisions.....		70	(*)				70				
JACKSON	35,680	1,077	30.18	648	612	36	162	11		85	65
County.....	35,680	176	4.93	95	73	22		106		60	
Cities, towns, and villages.....	21,334	312	14.62	376	376	14	158	2			65
School districts.....		495	(*)	79	70			94		25	
Townships.....		79	(*)	11	11		4				
Other civil divisions.....		15	(*)								
JASPER	12,809	456	35.60	309	282	27	8	59	2	37	41
County.....	12,809	70	5.46	49	24	25		3		18	
Cities, towns, and villages.....	3,400	58	17.01	14	12	2				1	41
School districts.....		284	(*)	209	209			56	2	17	
Townships.....		38	(*)	37	37					1	
Other civil divisions.....		6	(*)				6				
JEFFERSON	31,500	825	26.19	621	537	84	69	81	21	33	
County.....	31,500	171	5.43	150	74	76		2	19		
Cities, towns, and villages.....	15,199	166	10.92	94	86	8				3	
School districts.....		404	(*)	294	294		69	79	2	29	
Townships.....		84	(*)	83	83			1		1	
JERSEY	12,556	370	29.47	263	241	22	39	37	4	26	
County.....	12,556	74	5.89	57	41	16		14		2	
Cities, towns, and villages.....	5,936	73	12.30	36	36	6	29			2	
School districts.....		168	(*)	119	119			23	4	22	
Townships.....		45	(*)	45	45		10				
Other civil divisions.....		10	(*)								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Poll	Licenses and permits								
JO DAVIES	20,235	\$822	\$40.62	\$707	\$645			\$62	\$16	\$2	\$35		\$3	\$32	\$27
	County	134	122	6.62	64			58			5			7	
	Cities, towns, and villages	202	156	19.49	309	152		4	16	2				1	27
	School districts	365	309	(^c)	309	309					30		3	23	
	Townships	121	120	(^c)	120	120								1	
JOHNSON	10,203	268	26.27	181	172	\$1		8	3		35			49	
	County	10,203	72	7.06	52	44		8			8			12	
	Cities, towns, and villages	13	13	4.74	13	13									
	School districts	160	97	(^c)	97	97					27			36	
	Other civil divisions	23	19	(^c)	18	18	1		3					1	
KANE	129,700	7,015	54.09	4,653	4,334			319	1,043	30	155	\$3	49	404	678
	County	129,700	898	6.92	592	384		208		20	26			260	
	Cities, towns, and villages	107,473	2,996	27.88	1,183	1,072		111	1,041	10		3	39	42	678
	School districts	325	2,472	(^c)	2,238	2,238					129		8	97	
	Townships	323	323	(^c)	323	323				2			2	2	
KANKAKEE	50,800	1,701	33.48	1,303	1,158			145	169	3	60		4	149	13
	County	50,800	360	7.09	259	144		115		2	6			93	
	Cities, towns, and villages	31,557	348	11.03	188	168		30	139	1				7	13
	School districts	700	597	(^c)	597	597					54		4	45	
	Townships	231	228	(^c)	228	228								3	
KENDALL	10,600	462	43.58	383	355				30					1	6
	County	10,600	99	9.34	75	50		28	10		16		1	46	
	Cities, towns, and villages	4,353	40	9.19	26	23		3	8		3			21	
	School districts	238	199	(^c)	199	199									
	Townships	83	83	(^c)	83	83						13	1	25	6
Other civil divisions		2	(^c)						2						

KNOX	52,100	2,431	49,54	1,802	1,707	95	301	13	109	12	169	175
County.....	52,100	459	8,81	321	223	88	287	8	38	10	96	175
Cities, towns, and villages.....	38,524	908	23,57	624	418	7	287	8	71	2	68	175
School districts.....	.....	102	()	684	684	.....	.....	.....	.....	.....	.....	.....
Townships.....	.....	194	()	194	194	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	.....	194	()	178	178	.....	14	.....	.....	.....	2	.....
LAKE	109,500	7,398	67,56	4,985	4,780	205	1,474	68	146	1	237	432
County.....	109,500	7,741	6,77	604	535	69	11	32	15	15	79	432
Cities, towns, and villages.....	88,120	3,124	35,45	1,142	1,006	136	1,410	36	17	1	52	432
School districts.....	.....	2,873	()	2,695	2,695	.....	.....	.....	.....	.....	.....	.....
Townships.....	.....	313	()	312	312	.....	.....	.....	118	7	53	.....
Other civil divisions.....	.....	347	()	232	232	.....	59	.....	.....	4	52	.....
LA SALLE	98,500	4,305	43,71	3,461	3,178	10	118	20	227	13	156	283
County.....	98,500	4,834	8,47	694	477	217	14	14	102	17	24	283
Cities, towns, and villages.....	72,867	1,106	15,13	671	605	56	117	6	125	13	107	283
School districts.....	.....	1,874	()	1,618	1,618	.....	.....	.....	.....	.....	.....	.....
Townships.....	.....	490	()	478	478	.....	1	.....	.....	11	12	.....
Other civil divisions.....	.....	1	( )	.....	.....	.....	.....	.....	.....	.....	.....	.....
LAWRENCE	22,000	621	28,23	469	437	1	31	32	44	1	74	.....
County.....	22,000	126	5,73	84	58	26	26	1	10	.....	31	.....
Cities, towns, and villages.....	11,276	81	7,13	54	49	5	25	.....	.....	.....	2	.....
School districts.....	.....	340	()	264	264	.....	.....	.....	34	1	41	.....
Townships.....	.....	66	()	66	65	1	.....	.....	.....	.....	.....	.....
Other civil divisions.....	.....	8	()	1	1	.....	7	.....	.....	.....	.....	.....
LEE	33,100	1,492	45,08	1,174	1,084	.....	90	89	52	.....	160	4
County.....	33,100	299	9,03	240	154	.....	88	4	8	2	45	4
Cities, towns, and villages.....	15,981	207	12,97	143	140	.....	3	2	1	.....	1	4
School districts.....	.....	762	()	602	602	.....	56	.....	43	4	113	.....
Townships.....	.....	186	()	180	180	.....	4	.....	.....	1	1	.....
Other civil divisions.....	.....	38	()	9	8	.....	1	29	.....	.....	.....	.....
LIVINGSTON	39,100	2,126	54,37	1,738	1,578	2	158	44	175	2	121	18
County.....	39,100	506	12,94	391	236	.....	155	.....	61	11	43	18
Cities, towns, and villages.....	18,913	233	12,32	161	156	2	3	.....	8	2	4	18
School districts.....	.....	996	()	808	808	.....	40	.....	104	13	71	.....
Townships.....	.....	387	()	378	378	.....	.....	.....	2	4	3	.....
Other civil divisions.....	.....	4	( )	.....	.....	.....	4	.....	.....	.....	.....	.....
LOGAN	28,863	1,329	46,05	1,098	1,015	1	82	88	44	2	82	9
County.....	28,863	311	10,78	271	196	.....	75	.....	7	5	31	9
Cities, towns, and villages.....	18,199	162	8,90	111	103	1	38	1	.....	2	1	9
School districts.....	.....	648	()	559	559	.....	7	.....	37	3	49	.....
Townships.....	.....	158	()	157	157	.....	.....	.....	.....	.....	1	.....
Other civil divisions.....	.....	50	( )	.....	.....	.....	50	.....	.....	.....	.....	.....

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes			Special assessments and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Poll							Licenses and permits
McDONOUGH	27,400	\$1,125	\$41.06	\$838	\$763	\$3	\$75	\$64	\$2	\$49	\$1	\$104	\$57
County.....	27,400	315	11.50	248	176		72	1	1	5	1	61	57
Cities, towns, and villages.....	16,060	234	14.54	96	93		3	64	1	44		36	
School districts.....		456	()	375	375							1	
Townships.....		120	()	119	119								
McHENRY	35,400	1,909	53.93	1,268	1,217	\$3	48	324	3	55		9	203
County.....	35,400	240	6.78	211	181		30		2	6		21	
Cities, towns, and villages.....	20,074	701	34.92	202	183	3	16	289				2	203
School districts.....		740	()	671	671				1	49		4	
Townships.....		171	()	169	167		2					1	
Other civil divisions.....		57	()	15	15			35				3	
McLEAN	73,600	3,659	49.71	2,815	2,581		234	167	16	114	6	34	197
County.....	73,600	810	11.01	703	494		209		8	12		87	310
Cities, towns, and villages.....	49,519	937	18.92	424	399		25	150	8	1	5	16	87
School districts.....		1,433	()	1,244	1,244					95		23	310
Townships.....		363	()	376	376					6	1	17	
Other civil divisions.....		86	()	68	68			17				10	
MACON	84,600	3,804	44.96	2,650	2,457		193	508	15	146	1	28	155
County.....	84,600	676	7.99	559	378		181		7	29		81	301
Cities, towns, and villages.....	63,644	1,287	20.22	470	458		12	481	8	2	1	16	8
School districts.....		1,426	()	1,250	1,250					115		10	51
Townships.....		201	()	192	192			7				2	
Other civil divisions.....		214	()	179	179			20				2	13
MACQUEEN	48,703	1,428	29.32	1,106	1,058		48	30		124	1	9	65
County.....	48,703	196	4.02	158	118		40			4		5	34
Cities, towns, and villages.....	31,834	244	7.66	118	111		7	27			1	4	93
School districts.....		848	()	693	693					120			
Townships.....		137	()	137	136		1					31	
Other civil divisions.....		3	()					3					

[Revenue receipts expressed in thousands]

MADISON.....	150,100	4,738	31.57	3,434	3,214	1	219	605	13	224	21	28	251	162
County.....	150,100	4,509	3.39	345	236	---	109	---	3	27	17	5	112	---
Cities, towns, and villages.....	116,281	1,583	13.62	804	693	1	110	557	10	4	4	16	29	159
School districts.....	2,308	2,003	(4)	2,003	2,003	(4)	(4)	---	---	193	---	6	106	---
Townships.....	2,251	2,247	(4)	247	251	---	---	---	---	---	---	1	3	---
Other civil divisions.....	87	87	(4)	35	35	---	---	48	---	---	---	---	1	3
MARION.....	35,635	1,431	40.16	953	870	---	83	100	7	104	2	2	129	136
County.....	35,635	1,210	5.89	158	94	---	64	---	5	10	---	---	37	---
Cities, towns, and villages.....	24,797	406	16.37	144	144	---	19	100	2	---	1	1	4	136
School districts.....	739	739	(4)	560	560	(4)	---	---	---	94	---	---	84	---
Townships.....	76	76	(4)	72	72	---	---	---	---	---	---	---	4	---
MARSHALL.....	13,023	642	49.30	567	542	---	25	5	2	36	2	2	18	12
County.....	13,023	150	11.52	127	104	---	23	---	2	18	---	---	3	---
Cities, towns, and villages.....	6,580	62	9.42	48	46	---	2	1	---	---	---	---	1	12
School districts.....	324	324	(4)	291	291	---	---	---	---	18	2	2	13	---
Townships.....	102	102	(4)	101	101	---	---	---	---	---	---	---	1	---
Other civil divisions.....	4	4	(4)	---	---	---	---	4	---	---	---	---	---	---
MASON.....	15,115	606	40.09	467	453	1	13	33	2	34	1	3	56	10
County.....	15,115	143	9.46	92	81	---	11	---	1	10	---	---	40	---
Cities, towns, and villages.....	8,081	62	7.67	35	32	1	2	14	---	24	1	---	2	10
School districts.....	306	306	(4)	268	268	---	---	---	---	---	---	3	11	---
Townships.....	76	76	(4)	72	72	---	---	---	1	---	---	---	3	---
Other civil divisions.....	19	19	(4)	---	---	---	---	19	---	---	---	---	---	---
MASSAC.....	14,200	356	25.07	265	241	---	24	28	2	35	1	1	23	2
County.....	14,200	55	3.87	31	15	---	16	---	1	4	---	---	19	---
Cities, towns, and villages.....	7,371	66	8.95	47	39	---	8	16	1	---	---	---	4	2
School districts.....	186	186	(4)	160	160	---	---	---	---	31	---	1	---	---
Other civil divisions.....	39	39	(4)	27	27	---	---	12	---	---	---	---	---	---
MENARD.....	10,575	474	44.82	366	337	---	29	4	3	28	1	1	71	---
County.....	10,575	134	12.67	97	68	---	29	---	3	4	---	---	30	---
Cities, towns, and villages.....	4,932	39	7.91	38	38	---	---	---	---	---	1	---	---	---
School districts.....	240	240	(4)	176	176	---	---	4	---	24	---	1	39	---
Other civil divisions.....	61	61	(4)	55	55	---	---	---	---	---	---	---	2	---
MERCER.....	16,641	832	50.00	628	627	---	1	19	1	94	1	3	86	---
County.....	16,641	160	9.61	95	94	---	1	---	1	41	---	---	23	---
Cities, towns, and villages.....	6,590	44	6.98	40	40	---	---	3	---	---	1	---	---	---
School districts.....	494	494	(4)	388	388	---	---	---	---	53	---	3	50	---
Townships.....	118	118	(4)	105	105	---	---	---	---	---	---	---	13	---
Other civil divisions.....	16	16	(4)	---	---	---	---	16	---	---	---	---	---	---
MONROE.....	12,369	366	28.59	277	260	---	17	11	1	17	1	1	13	46
County.....	12,369	82	6.63	76	61	---	15	---	1	2	---	---	3	---
Cities, towns, and villages.....	5,110	91	17.81	33	31	---	2	10	---	---	---	1	2	46
School districts.....	149	149	(4)	128	128	---	---	---	---	15	---	---	5	---
Other civil divisions.....	44	44	(4)	40	40	---	---	1	---	---	---	---	3	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MONTGOMERY	35,278	\$1,189	\$33.70	\$1,006	\$967	\$2	\$37	\$9	\$1	\$74	\$3	\$79	\$17	
County	35,278	214	6.07	177	147		30			7		30		
Cities, towns, and villages	183	183	8.03	140	132	1	7	8	1			17	17	
School districts	22,782	646	()	545	545					67	3	31		
Townships		145	()	144	143	1						1		
Other civil divisions	1	1	()					1						
MORGAN	34,400	1,118	32.50	737	689		48	183	2	48	3	69	76	
County	34,400	223	6.45	210	165		45			9		4		
Cities, towns, and villages	23,051	386	16.75	331	128		3	174	2			3	76	
School districts		441	()	342	342					39	3	67		
Other civil divisions	68	68	()	54	54			9				5		
MOULTRE	13,247	615	46.43	438	429		9	22		42	3	53	57	
County	13,247	117	8.83	75	66		9			6		36		
Cities, towns, and villages	5,219	98	18.78	29	29			10			2		57	
School districts		264	()	215	215					32	1	16		
Townships		118	()	113	113					4		1		
Other civil divisions	18	18	()	6	6			12						
OGLE	28,300	1,407	49.72	1,113	1,066		47	15	2	41	19	58	148	
County	28,300	264	9.33	217	174		43		1	4		42		
Cities, towns, and villages	12,957	303	23.39	126	122		4	12	1		15	1	148	
School districts		638	()	576	575					37	11	3		
Townships		199	()	196	195						1	3		
Other civil divisions	3	3	()					3						
PEORIA	146,400	5,919	40.43	4,910	4,594		316	383	26	145	22	362	9	
County	146,400	973	6.65	663	494		169		4	46		259		
Cities, towns, and villages	120,839	2,057	17.02	1,584	1,437		147	365	22		32	23	9	
School districts		2,136	()	1,989	1,989					99	12	36		
Townships		191	()	188	188							3	9	
Other civil divisions	562	562	()	486	486			18			17	41		

PERRY	22,767	510	22,40	413	390	1	22	3	3	37	1	37	16
County.....	22,767	93	4,08	68	50		18		2	5		18	16
Cities, towns, and villages.....	12,844	81	6,31	61	57		4	3	1			19	
School districts.....		306	(¹)	254	254					32			
Other civil divisions.....		30	(¹)	30	29	1							
PIATT	15,588	933	59,85	756	725		31	53	2	34	1	2	15
County.....	15,588	184	11,80	141	111		30		2	8			33
Cities, towns, and villages.....	7,521	75	9,97	56	55		1	1					15
School districts.....		500	(¹)	440	440					26			32
Townships.....		122	(¹)	119	119								3
Other civil divisions.....		52	(¹)					52					
PIKE	24,357	1,227	50,38	884	816		68	123	4	106		3	93
County.....	24,357	214	8,79	98	98		67		3	15		31	14
Cities, towns, and villages.....	9,886	79	7,99	53	52		1	11	1				14
School districts.....		700	(¹)	550	550					90			57
Townships.....		121	(¹)	116	116					1		4	
Other civil divisions.....		113	(¹)					112				1	
POPE	7,996	160	20,01	120	107		1	12	6	15		1	18
County.....	7,996	62	7,75	45	33		12			7		10	
Cities, towns, and villages.....	1,299	4	3,08	4	4								
School districts.....		67	(¹)	51	51					8		7	
Other civil divisions.....		27	(¹)	20	19	1		6				1	
PULASKI	14,900	331	22,21	228	216		12	10	1	44		1	47
County.....	14,900	88	5,91	37	25		12		1	26		24	
Cities, towns, and villages.....	7,702	35	4,54	34	34							1	
School districts.....		172	(¹)	135	135					18		18	
Other civil divisions.....		36	(¹)	22	22			10				4	
PUTNAM	5,235	228	43,55	177	169		8	20		11		1	15
County.....	5,235	31	5,92	26	20		6			3		2	4
Cities, towns, and villages.....	2,385	15	6,29	8	6		2	1				2	
School districts.....		118	(¹)	100	100					8		1	
Townships.....		45	(¹)	43	43							9	
Other civil divisions.....		19	(¹)					19				2	
RANDOLPH	29,300	802	27,37	563	499		64	70		51		3	55
County.....	29,300	217	7,41	198	139		59			1			18
Cities, towns, and villages.....	14,617	196	13,41	64	59		5	69				2	60
School districts.....		333	(¹)	247	247					50		1	35
Other civil divisions.....		56	(¹)	54	54			1				1	
RICHLAND	14,100	407	28,87	260	210		50	27	1	43		1	45
County.....	14,100	102	7,23	31	31		48		1	3			30
Cities, towns, and villages.....	7,283	94	12,91	37	35		2	27					30
School districts.....		169	(¹)	102	102					40		1	26
Townships.....		42	(¹)		42								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Poll	Licenses and permits							
ROCK ISLAND.....		99,200	\$4,748	\$47.86	\$3,271	\$3,084	---	\$187	\$571	\$80	\$133	\$28	\$97	\$266	\$302
County.....		99,200	853	8.60	551	452	---	99	550	61	66	---	53	122	---
Cities, towns, and villages.....		87,749	1,790	20.40	784	696	---	88	550	19	66	28	27	80	302
School districts.....		---	2,004	()	1,857	1,857	---	---	---	---	---	---	17	64	---
Townships.....		80	---	()	79	79	---	---	---	---	1	---	---	---	---
Other civil divisions.....		21	---	()	---	---	---	---	21	---	---	---	---	---	---
St. CLAIR.....		161,400	6,816	42.33	5,481	4,728	\$1	752	770	33	200	3	31	264	34
County.....		161,400	1,463	9.06	1,307	738	---	569	770	18	23	---	2	113	---
Cities, towns, and villages.....		131,251	2,022	15.41	1,224	1,041	1	182	682	14	---	3	14	51	34
School districts.....		---	2,813	()	2,540	2,540	---	1	---	---	177	---	13	83	---
Townships.....		---	188	()	186	186	---	---	88	1	---	---	1	1	---
Other civil divisions.....		330	---	()	224	224	---	---	---	---	---	---	2	16	---
SALINE.....		37,100	1,101	29.68	861	758	---	103	39	7	133	---	---	61	---
County.....		37,100	329	8.87	293	190	---	103	---	4	10	---	---	22	---
Cities, towns, and villages.....		17,171	108	6.29	64	64	---	---	33	3	---	---	---	8	---
School districts.....		---	546	()	394	394	---	---	---	---	123	---	---	29	---
Townships.....		---	112	()	110	110	---	---	6	---	---	---	---	2	---
Other civil divisions.....		6	---	()	---	---	---	---	---	---	---	---	---	---	---
SANGAMON.....		113,700	5,563	48.93	3,647	3,468	---	179	276	14	154	1	51	304	1,116
County.....		113,700	562	4.94	471	318	---	153	236	5	2	---	---	84	---
Cities, towns, and villages.....		86,231	2,509	29.10	1,055	1,029	---	26	236	9	---	1	43	49	1,116
School districts.....		---	1,889	()	1,598	1,598	---	---	---	---	152	---	7	132	---
Townships.....		249	---	()	243	243	---	---	40	---	---	---	---	6	---
Other civil divisions.....		354	---	()	280	280	---	---	---	---	---	---	1	33	---
SCHUYLER.....		11,676	395	33.83	266	245	---	21	17	1	33	---	9	60	9
County.....		11,676	91	7.79	60	39	---	21	6	1	4	---	---	26	---
Cities, towns, and villages.....		3,278	34	10.37	12	12	---	---	---	---	---	---	7	31	9
School districts.....		---	209	()	147	147	---	---	---	---	29	---	2	---	---
Townships.....		---	48	()	47	47	---	---	11	---	---	---	---	1	---
Other civil divisions.....		13	---	()	---	---	---	---	---	---	---	---	---	2	---

SCOTT	County.....	8,539	262	30,68	182	169	13	38	1	14	1	26	---
	Cities, towns, and villages.....	8,539	50	5,83	39	27	12	---	1	3	---	7	---
	School districts.....	3,437	15	4,36	14	13	1	---	---	---	---	1	---
	Other civil divisions.....	---	133	(4)	105	105	---	---	---	11	1	16	---
	Other civil divisions.....	---	64	(4)	24	24	---	38	---	---	---	2	---
SHELBY	County.....	25,471	1,084	40,60	823	768	1	12	1	52	1	117	28
	Cities, towns, and villages.....	25,471	234	9,19	181	127	---	54	1	6	---	46	---
	School districts.....	9,847	107	10,87	59	59	---	12	---	---	---	8	28
	Other civil divisions.....	---	548	(4)	440	440	---	---	---	46	1	61	---
	Townships.....	---	145	(4)	143	142	1	---	---	---	---	2	---
STARK	County.....	9,184	528	57,49	441	400	41	15	---	19	3	39	8
	Cities, towns, and villages.....	9,184	182	16,82	156	115	41	---	---	4	3	19	---
	School districts.....	3,815	53	13,80	33	33	---	10	---	---	---	2	8
	Other civil divisions.....	---	220	(4)	189	189	---	15	---	---	3	13	---
	Townships.....	---	68	(4)	63	63	---	5	---	---	---	5	---
STEPHENSON	County.....	40,500	1,452	35,85	1,186	1,154	32	50	8	53	8	140	7
	Cities, towns, and villages.....	40,500	230	5,68	178	148	30	---	5	8	---	39	---
	School districts.....	25,131	364	13,33	268	266	2	50	3	---	1	35	7
	Other civil divisions.....	---	631	(4)	526	526	---	---	---	45	7	53	---
	Townships.....	---	171	(4)	169	169	---	---	---	---	---	2	---
TAZEWELL	County.....	47,400	2,442	51,52	1,916	1,834	82	194	8	106	1	161	50
	Cities, towns, and villages.....	47,400	458	9,66	301	238	63	---	7	37	1	112	---
	School districts.....	31,566	409	12,06	194	175	19	152	1	---	---	11	50
	Other civil divisions.....	---	1,189	(4)	1,085	1,065	---	---	---	67	6	31	---
	Townships.....	---	307	(4)	302	302	---	42	---	1	---	4	---
UNION	County.....	19,883	443	22,28	350	328	22	19	1	43	1	28	1
	Cities, towns, and villages.....	19,883	89	4,48	73	52	21	---	1	8	---	7	---
	School districts.....	7,006	39	5,57	32	31	---	6	---	---	---	1	---
	Other civil divisions.....	---	269	(4)	212	212	---	---	---	35	1	21	---
	Townships.....	---	46	(4)	33	33	---	13	---	---	---	---	---
VERMILION	County.....	80,900	3,348	37,24	2,671	2,582	89	236	19	159	7	240	16
	Cities, towns, and villages.....	80,900	603	6,71	415	353	65	---	7	28	---	150	---
	School districts.....	54,994	742	13,49	489	470	19	205	12	---	1	19	16
	Other civil divisions.....	---	1,541	(4)	1,336	1,336	---	---	---	131	6	68	---
	Townships.....	---	431	(4)	428	423	5	---	---	---	---	3	---
WABASH	County.....	13,197	443	33,57	316	274	42	9	1	26	1	55	35
	Cities, towns, and villages.....	13,197	107	8,11	76	36	40	---	1	2	---	28	---
	School districts.....	8,321	70	8,41	34	32	2	---	---	---	---	35	---
	Other civil divisions.....	---	205	(4)	157	157	---	9	---	21	1	26	---
	Townships.....	---	61	(4)	49	49	---	---	---	3	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Poll	Licenses and permits							
WARREN.		21,800	\$942	\$43.22	\$701	\$651	---	\$50	\$29	\$1	\$38	---	\$1	\$124	\$48
County		194	194	8.90	157	109	48	2	29	1	4	---	---	33	---
Cities, towns, and villages.		21,800	171	14.78	54	52	---	---	---	---	---	---	---	39	48
School districts		11,568	437	()	354	354	---	---	---	---	34	---	1	48	---
Townships		132	132	()	129	129	---	---	---	---	---	---	---	3	---
Other civil divisions.		8	8	()	7	7	---	---	---	---	---	---	1	---	---
WASHINGTON.		16,286	346	21.25	288	241	\$1	16	---	4	48	---	1	32	3
County		124	124	7.61	102	88	---	14	---	4	16	---	---	2	---
Cities, towns, and villages.		16,286	32	5.72	29	27	---	2	---	---	---	---	---	---	3
School districts		5,593	128	()	65	65	---	---	---	---	32	---	1	30	---
Townships		62	62	()	62	61	1	---	---	---	---	---	---	---	---
Other civil divisions.		8	8	()	---	---	---	---	---	---	---	---	---	---	---
WAYNE.		19,130	650	33.98	428	404	---	24	9	3	80	---	2	60	68
County		94	94	4.91	66	42	---	24	---	3	5	---	---	20	---
Cities, towns, and villages.		19,130	32	16.99	24	24	---	---	---	---	---	---	---	---	68
School districts		5,415	292	()	175	175	---	---	---	---	75	---	2	40	---
Townships		164	164	()	163	163	---	---	1	---	---	---	---	---	---
Other civil divisions.		8	8	()	---	---	---	---	8	---	---	---	---	---	---
WHITE.		18,149	483	26.61	314	295	1	18	43	1	40	---	1	33	51
County		80	80	4.41	55	37	---	18	---	1	6	---	---	18	---
Cities, towns, and villages.		18,149	87	9.99	26	25	1	---	9	---	---	---	---	1	51
School districts		8,710	180	()	131	131	---	---	---	---	34	---	1	14	---
Townships		102	102	()	102	102	---	---	---	---	---	---	---	---	---
Other civil divisions.		34	34	()	---	---	---	---	34	---	---	---	---	---	---
WHITESIDE.		39,500	1,650	41.77	1,216	1,118	---	98	55	9	54	---	17	222	77
County		301	301	7.62	189	96	---	93	---	7	4	---	---	101	---
Cities, towns, and villages.		39,500	421	17.66	237	232	---	5	37	2	---	---	2	66	77
School districts		23,843	733	()	618	618	---	---	---	---	50	---	15	50	---
Townships		177	177	()	172	172	---	---	---	---	---	---	---	5	---
Other civil divisions.		18	18	()	---	---	---	---	18	---	---	---	---	---	---

WILL.	113,900	4,922	43.25	3,811	3,452	1	368	361	35	164	\$13	34	194	310
County	113,900	803	7.06	706	422		284		14	13			70	
Cities, towns, and villages	63,144	1,257	19.91	530	447	1	72	359	21	151	12	25	10	310
School districts		2,282	(*)	2,038	2,038							8	65	
Townships		431	(*)	412	412						1		18	
Other civil divisions		149	(*)	115	113		2	2				1	31	
WILLIAMSON	53,880	1,428	26.50	1,070	983		87	24	8	222		2	86	16
County	53,880	235	4.36	157	73		82		4	19			55	
Cities, towns, and villages	34,581	1,336	3.93	63	68		5	24	1			1	1	16
School districts		869	(*)	635	633					203		1	30	
Townships		188	(*)	185	185				3					
WINNEBAGO	121,900	7,088	58.15	4,653	4,311		342	1,208	35	221	6	53	575	337
County	121,900	1,234	10.12	754	546		208		7	87	2		384	
Cities, towns, and villages	94,519	2,453	25.95	1,178	1,044		134	822	28		4	49	35	337
School districts		2,122	(*)	1,874	1,874					134		4	110	
Townships		388	(*)	387	387								1	
Other civil divisions		891	(*)	460	460			386					45	
WOODFORD	18,792	1,036	55.13	912	829		83	8	1	36		7	72	
County	18,792	247	13.14	203	120		83		1	3			40	
Cities, towns, and villages	8,575	59	6.88	52	52								7	
School districts		561	(*)	490	499					33		4	25	
Townships		161	(*)	155	155			3				3		
Other civil divisions		8	(*)	3	3			3						

* For an explanation of the population used in computing per capita figures, see text discussion, p. 1.

† Includes \$6,534,694, inheritance taxes, and \$4,204,032, other special taxes, for State purposes only.

‡ Excludes population of the cities of Champaign, Champaign County; De Kalb, De Kalb County; West Frankfort and Zeigler, Franklin County; Eldorado, Saline County; and Hoopston, Vermillion County, for which no reports were received.

§ Not computed.

¶ Exclusive of the city of Champaign, for which no report was received.

‡ Exclusive of the city of De Kalb, for which no report was received.

§ Exclusive of the cities of West Frankfort and Zeigler, for which no reports were received.

¶ Exclusive of the city of Eldorado, for which no report was received.

‡ Exclusive of the city of Hoopston, for which no report was received.

* Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, private roads, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	Gen-eral prop-erty	Poll	Licenses and permits							
	6, 371, 098	\$174, 150	\$27.33	\$85, 629	\$73, 877	\$23	\$11, 729	\$44, 708	\$1, 353	\$39	\$2, 041	\$12, 930	\$3, 301	\$94, 151
	4, 493, 600	138, 027	30.74	71, 538	61, 093	-----	10, 445	30, 711	1, 147	6	2, 024	12, 638	2, 468	17, 495
	3, 458, 100	113, 965	32.96	60, 603	51, 523	-----	9, 080	22, 985	945	-----	1, 931	12, 255	2, 054	13, 192
Chicago.....	108, 400	1, 981	18.27	1, 517	1, 372	-----	145	363	21	-----	22	32	21	5
Peoria.....	88, 200	2, 392	27.12	1, 145	1, 012	-----	133	805	21	-----	4	49	34	334
Rockford.....	75, 300	1, 307	17.36	1, 070	681	-----	109	481	9	-----	2	11	11	34
East St. Louis.....	73, 400	2, 449	33.37	1, 013	988	-----	25	235	9	-----	1	43	47	1, 101
Springfield.....														
Cleora.....	69, 200	1, 211	17.50	412	268	-----	144	589	4	-----	1	-----	4	201
Oak Park.....	66, 900	1, 527	22.83	673	511	-----	162	451	19	-----	3	32	23	326
Evanson.....	62, 600	2, 101	31.59	873	703	-----	170	721	27	-----	3	36	42	398
Decatur.....	58, 900	1, 259	21.38	446	434	-----	12	480	8	-----	1	15	8	299
Berwyn.....	51, 000	1, 697	33.27	381	289	-----	92	1, 132	3	-----	2	2	14	163
Aurora.....	47, 200	1, 317	27.90	628	565	-----	63	460	8	-----	2	24	20	175
Joliet.....	44, 700	998	22.33	409	357	-----	52	283	17	-----	12	24	9	244
Quincy.....	39, 300	727	18.50	334	322	-----	12	137	7	-----	2	36	12	199
Rock Island.....	38, 400	775	20.18	340	296	-----	44	250	9	-----	1	21	2	152
Danville.....	37, 200	618	16.61	406	391	-----	15	183	12	-----	-----	1	16	-----
Elgin.....	36, 700	823	22.43	403	363	-----	40	260	2	-----	1	14	15	128
Waukegan.....	35, 600	910	25.63	269	215	-----	54	420	9	-----	1	10	1	200
Moline.....	32, 600	836	25.72	385	348	-----	37	223	7	-----	27	6	72	116
Bloomington.....	31, 200	745	23.88	311	293	-----	18	125	4	-----	4	16	23	262
Alton.....	31, 000	389	12.55	220	182	-----	38	128	6	-----	3	11	17	-----

8,000 to 30,000 population	742,960	14,280	19,22	5,995	5,246	11	738	5,328	100	13	1	144	385	2,314
Galesburg	29,700	810	27.27	337	352	---	5	268	8	---	---	10	---	167
Belleville	29,000	418	14.41	253	203	1	49	147	2	---	---	2	14	107
Maywood	28,200	293	10.39	119	119	---	---	44	5	---	---	5	11	114
Granite City	26,500	426	16.08	211	183	---	28	210	---	---	---	2	---	93
Chicago Heights	22,800	322	14.12	169	134	---	35	58	---	---	---	---	---	---
Freeport	22,400	330	14.73	244	242	---	2	49	3	---	---	1	33	---
Kankakee	21,300	228	10.61	121	94	---	27	100	1	---	---	---	4	---
Champaign	18,100	358	19.78	106	103	---	3	172	2	---	---	2	2	76
Jacksonville	17,700	470	26.55	125	85	---	40	221	---	---	---	2	1	121
Harvey	17,400	319	18.33	148	127	---	21	108	1	---	---	---	2	---
Blue Island	17,000	240	14.04	136	134	---	2	51	4	---	---	---	6	43
Kewanee	17,033	240	10.54	76	59	---	17	101	---	---	---	---	---	---
Pekin	16,800	177	10.54	76	59	---	17	101	---	---	---	---	---	---
Wilmette	16,500	370	22.42	215	178	---	3	15	3	5	1	2	19	110
Ottawa	15,800	239	15.13	138	125	10	37	29	2	---	---	3	4	63
Elmhurst	15,700	749	47.71	169	144	---	25	496	2	---	---	14	8	60
West Frankfort	15,200	283	19.28	117	60	---	57	95	5	---	---	3	1	72
Forest Park	14,800	166	11.22	88	87	---	1	50	---	---	---	8	---	20
Mattoon	14,728	195	13.24	173	152	---	21	13	2	---	---	2	5	---
Streator	14,728	195	13.24	173	152	---	21	13	2	---	---	2	5	---
Cairo	13,532	128	9.46	123	103	---	20	---	3	---	---	2	---	---
Urbana	13,500	260	19.26	99	91	---	8	151	6	---	---	2	---	---
Highland Park	13,200	642	48.64	208	170	---	38	417	4	---	---	6	7	---
La Salle	13,149	210	15.97	127	110	---	17	38	1	---	---	---	---	44
Calumet City	13,100	487	37.18	92	75	---	17	335	---	---	---	---	9	51
Winnetka	13,100	866	66.11	204	172	---	32	87	2	---	---	5	77	491
Elmwood Park	13,000	244	18.77	76	53	---	23	141	2	---	---	---	---	25
Lincoln	13,000	107	8.23	69	62	---	7	38	---	---	---	---	---	---
Mount Vernon	12,800	158	12.34	86	78	---	8	69	---	---	---	---	3	---
Centralia	12,600	259	20.56	108	92	---	16	92	1	---	---	---	3	55
Harrisburg	12,400	96	7.74	52	52	---	---	33	3	---	---	---	8	---
Easton	11,900	101	8.49	69	63	---	6	---	---	---	---	---	---	32
Park Ridge	11,600	739	63.71	100	76	---	24	506	1	---	---	56	13	63
Melrose Park	11,400	236	20.70	63	51	---	12	134	5	---	---	1	1	32
Brookfield	11,100	113	10.18	68	55	---	13	---	1	---	---	1	---	43
La Grange	10,700	359	33.55	117	93	---	24	205	5	---	---	---	32	---
East Moline	10,400	117	11.25	28	21	---	7	60	3	---	---	1	64	26
Sterling	10,300	237	23.01	154	150	---	4	17	1	---	---	---	---	---
Dixon	10,200	167	16.37	108	106	---	2	56	2	1	---	---	---	---
Downers Grove	9,900	387	39.09	75	59	---	16	265	1	---	---	2	---	44

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS															
		Total	Per capita	Taxes				Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises		
				Total	General property	Poll											
8,000 to 30,000 population—Continued.																	
Herrin.....	9,708	\$50	\$5.15	\$38	\$34	---	\$4	\$9	---	---	---	---	---	---	\$1	\$2	
Des Plaines.....	9,700	207	21.34	46	41	---	5	112	---	\$4	---	---	---	\$3	3	39	
River Forest.....	9,600	253	26.35	162	159	---	3	14	---	4	---	---	---	---	4	69	
Collinsville.....	9,235	49	5.31	49	49	---	---	---	---	---	---	---	---	---	---	---	
Peru.....	9,200	190	20.65	77	72	---	5	---	---	1	---	---	---	---	---	112	
Marion.....	9,033	26	2.88	25	24	---	1	---	---	---	---	---	---	---	---	---	
Wood River.....	8,900	131	14.72	53	48	---	5	47	---	1	---	---	---	1	5	25	
Paris.....	8,900	97	10.90	58	52	---	6	2	---	---	---	---	---	---	---	37	
North Chicago.....	8,900	146	16.40	60	43	---	17	43	---	5	---	---	---	---	---	38	
Macomb.....	8,800	149	16.93	58	57	---	1	43	---	1	---	---	---	9	4	34	
Monmouth.....	8,800	152	17.27	42	40	---	2	29	---	1	---	---	---	---	38	42	
De Kalb ¹																	
Pontiac.....	8,500	93	10.94	79	78	---	1	7	---	---	\$7	---	---	---	---	---	
Benton.....	8,400	69	8.21	52	48	---	4	16	---	---	---	---	---	---	1	---	
Charleston.....	8,300	96	11.57	41	40	---	1	17	---	---	---	---	---	---	---	38	
Belvidere.....	8,200	175	21.34	114	109	---	5	25	---	2	---	---	---	1	---	33	
Murphysboro.....	8,182	83	10.14	50	39	---	11	33	---	---	---	---	---	---	---	---	
2,600 to 8,000 population																	
Glen Ellyn.....	7,860	120	15.63	59	59	---	329	5,955	64	18	\$5	118	310	---	---	3,261	
Madison.....	7,661	103	13.44	51	48	---	---	---	---	---	---	---	---	---	61	---	
Duquoin.....	7,593	34	4.48	34	34	---	3	52	---	---	---	---	---	---	---	---	
Carbondale.....	7,528	212	28.16	21	20	---	1	125	---	1	---	---	---	---	---	65	
Taylorville.....	7,316	65	8.88	19	17	---	2	12	---	---	---	---	---	---	---	34	
Wheaton.....	7,288	417	57.45	88	73	---	15	271	---	2	---	---	---	6	---	50	
Mount Carmel.....	7,132	66	9.25	30	28	---	2	---	---	---	---	---	---	---	---	35	
Hinsdale.....	6,923	662	95.62	76	72	---	4	290	---	---	---	---	---	19	26	251	
Normal.....	6,768	115	16.99	61	59	---	2	21	---	2	---	---	---	---	31	---	
Riverside.....	6,770	158	23.34	69	53	---	16	23	---	1	---	---	---	2	16	47	

Litchfield.....	6, 612	81	12 25	60	55	6	7	1	17	5	13	101
Lake Forest.....	6, 554	688	104 97	383	377	10	157	3	17	5	22	101
Summit.....	6, 548	41	6 26	40	30	10	7	1	1	20	75	75
Beardstown.....	6, 344	147	23 17	45	45	5	25	1	1	1	1	1
Lawrenceville.....	6, 303	65	10 31	39	34	5	25	1	1	1	1	1
Glencoe.....	6, 295	351	55 76	120	117	3	98	3	1	2	115	115
Edwardsville.....	6, 235	75	12 03	55	39	16	17	1	1	20	2	2
Villa Park.....	6, 220	325	52 25	24	23	1	284	1	1	4	17	17
Lombard.....	6, 197	361	58 25	56	51	5	276	1	1	4	25	25
Olney.....	6, 140	91	14 82	34	32	2	27	1	1	30	30	30
Zion.....	5, 991	117	19 53	29	26	3	58	4	1	4	9	13
Johnston City.....	5, 955	39	6 55	11	11	13	13	1	1	14	14	14
Clinton.....	5, 920	99	16 72	66	66	1	1	1	1	10	20	20
Pana.....	5, 835	91	15 60	44	44	1	1	1	1	47	47	47
Hoopston 1.....	5, 835	91	15 60	44	44	1	1	1	1	1	1	1
Metropolis.....	5, 573	56	10 05	41	34	7	14	1	1	1	1	1
Morris.....	5, 568	158	28 38	65	61	4	73	2	1	1	1	1
Woodstock.....	5, 471	276	50 45	56	52	1	74	1	1	1	1	1
St. Charles.....	5, 377	237	44 08	32	27	6	68	1	1	1	1	1
Venice.....	5, 362	74	13 80	45	39	6	28	1	1	1	1	1
Spring Valley.....	5, 270	53	10 06	31	25	6	13	1	1	1	1	1
Naperville.....	5, 118	238	46 50	42	35	7	75	1	1	1	1	1
Gillespie.....	5, 111	55	10 76	18	17	1	16	1	1	1	1	1
Savanna.....	5, 086	64	12 58	44	43	1	1	1	1	1	1	1
Batavia.....	5, 045	231	45 79	31	31	1	102	1	1	1	1	1
East Peoria.....	5, 027	70	13 92	37	36	1	16	1	1	1	1	1
Niles Center.....	5, 007	1, 695	33 53	97	79	18	1, 553	4	1	1	1	1
Arlington Heights.....	4, 987	39	1 21	34	29	5	27	2	1	1	1	1
Belwood.....	4, 951	317	63 51	47	36	11	247	2	1	1	1	1
Elmhurst.....	4, 978	38	11 56	40	34	6	13	1	1	2	2	2
Lyons.....	4, 787	190	39 69	37	23	14	129	3	1	1	1	1
Princeton.....	4, 762	190	39 90	30	29	1	5	1	1	10	19	19
Stanton.....	4, 618	100	21 65	24	11	4	11	1	1	145	145	145
Geneva.....	4, 607	289	62 73	26	25	1	125	1	1	1	1	1
East Alton.....	4, 502	54	11 99	19	18	1	23	1	1	1	1	1
Eldorado 1.....	4, 435	35	7 99	19	18	1	1	1	1	1	1	1
Hillsboro.....	4, 420	116	26 24	26	26	1	8	1	1	1	1	1
Staten.....	4, 393	142	32 52	22	22	1	25	1	1	1	1	1
Flora.....	4, 382	70	16 12	26	25	1	35	1	1	2	2	2
Vandalia.....	4, 309	67	15 55	36	31	5	29	1	1	1	1	1
Jerseyville.....	4, 292	38	8 55	37	37	1	1	1	1	1	1	1
Marsailles.....	4, 244	15	3 63	6	6	1	1	1	1	1	1	1
Christopher.....	4, 144	11	2 65	11	11	1	1	1	1	1	1	1
Carlinville.....	4, 021	71	17 06	84	33	1	16	1	1	1	1	1
Sycamore.....	4, 021	71	17 06	84	33	1	16	1	1	1	1	1

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
2,500 to 8,000 population—Continued.														
Mendota.....	4,008	73	\$18.21	\$32	\$30	—	\$2	\$21	—	—	—	—	\$3	\$17
Chester.....	3,922	70	17.85	16	16	—	—	33	—	—	—	—	—	21
Oglesby.....	3,910	103	26.34	40	33	—	7	12	—	—	—	—	—	51
Westville.....	3,901	12	3.08	12	9	—	3	—	—	—	—	—	—	—
Western Springs.....	3,884	196	50.33	46	37	—	9	86	—	—	—	\$27	2	35
Rock Falls.....	3,893	74	19.01	15	15	—	—	10	\$1	—	—	1	—	47
Galena.....	3,878	120	30.94	99	99	—	—	8	1	—	—	—	—	12
Washington Park.....	3,837	15	3.91	10	7	—	3	5	—	—	—	—	—	—
Zeigler.....	3,791	151	39.83	34	33	—	1	89	2	—	—	2	6	18
Libertyville.....	3,785	177	46.76	33	30	—	3	—	—	—	—	15	—	129
Rochelle.....	3,732	156	41.80	35	30	—	5	100	—	—	—	1	1	19
Crystal Lake.....	3,668	60	16.36	34	34	—	—	25	—	—	—	—	—	—
Robinson.....	3,660	62	17.27	15	10	—	5	20	8	—	—	—	—	19
Highwood.....	3,590	57	16.33	27	27	—	—	4	—	—	—	—	5	21
Shelbyville.....	3,491	112	32.21	39	38	—	1	55	—	—	—	—	8	—
West Chicago.....	3,477	41	11.88	16	14	—	2	14	—	—	—	—	1	9
Havana.....	3,451	15	4.37	15	15	—	—	—	—	—	—	—	—	—
Anna.....	3,436	37	10.86	15	15	—	—	22	—	—	—	—	—	—
Georgetown.....	3,407	85	24.96	32	31	—	1	22	—	—	—	—	21	10
Geneseo.....	3,406	70	20.68	20	17	—	3	36	—	—	—	2	—	12
Sparta.....	3,385	52	15.37	13	11	—	2	6	2	—	—	—	1	30
Lockport.....	3,383	139	41.15	14	10	—	4	115	1	—	—	—	—	9
Lansing.....	3,378	172	51.82	23	20	—	3	25	1	—	—	—	1	122
Highland.....	3,319	87	26.52	19	19	—	—	—	—	—	—	—	—	68
Fairfield.....	3,280	—	—	—	—	—	—	—	—	—	—	—	—	—

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS *		Operation and maintenance of general departments															
		Total	Per capita	Total	Operation and maintenance of general departments								Opera- tion and maintenance of public-service enter- prises	Interest	Outlays		
					General govern- ment	Protec- tion to person and prop- erty	Health and sanita- tion	High- ways and cor- rections	Schools	Libra- ries	Recrea- tion	Develop- ment and conserva- tion of natural resources				Miscel- laneous	
Grand total.....		\$592,355	\$76.46	\$360,199										\$15,707	\$80,216	\$156,233	
State government.....		107,805	13.92	62,140	\$7,413	\$5,370	\$1,042	\$5,315	\$24,098						27	8,263	37,375
Counties.....		54,198	7.00	37,198	12,995	2,026	1,197	5,322	12,009	259	6				14,357	22,444	13,714
Cities, towns, and villages.....		180,352	28.31	193,755												48,776	49,776
School districts.....		178,252	(3)	135,603						135,603						13,707	28,942
Townships.....		13,026	(3)	111,931												424	671
Other civil divisions.....		58,742	(3)	19,572			4,299	412				13,874	987	1,323	12,092	25,755	
ADAMS.....		2,360	37.52	1,761											83	118	398
County.....		611	9.71	350	136	18	48	51	76	3					18	261	
Cities, towns, and villages.....		705	15.98	459											83	81	
School districts.....		833	(3)	762						762						18	53
Townships.....		127	(3)	124												3	
Other civil divisions.....		84	(3)	66			19						47			18	
ALEXANDER.....		889	39.44	731													
County.....		167	7.41	138	62	7	1	24	30	7					2	61	95
Cities, towns, and villages.....		139	9.27	135											2	12	17
School districts.....		521	(3)	404						404						2	
Townships.....		62	(3)	54				27					27		39	78	
Other civil divisions.....															8		
BOND.....		522	36.23	497													
County.....		142	9.86	141	34	3	4	74	15	1					11	11	3
Cities, towns, and villages.....		62	9.65	46												1	
School districts.....		268	(3)	261						261					11	5	
Townships.....		50	(3)	49												2	1

BOONE	947	62.81	654	90	3	3	33	21							31	17	245
County	345	22.88	153													2	190
Cities, towns, and villages	215	24.03	124												31	7	53
School districts	273	(^a)	267					267								4	2
Townships	91	(^a)	90													1	
Other civil divisions	23	(^a)	20									15				3	
BROWN	277	35.10	251													11	12
County	84	10.64	78	42	4		15	11	2						3	1	5
Cities, towns, and villages	22	8.33	16													1	2
School districts	134	(^a)	130					130							3	1	3
Townships	30	(^a)	27													1	2
Other civil divisions	7	(^a)														7	
BUREAU	1,917	49.35	1,399													63	334
County	368	9.47	296	49	6	3	131	85	3						9	4	78
Cities, towns, and villages	296	12.92	138													14	23
School districts	1,021	(^a)	748					748							121	41	232
Townships	232	(^a)	227													4	1
CALHOUN	192	23.90	182													3	7
County	66	8.22	58	19	3	1	19	9	2							1	7
Cities, towns, and villages	12	6.20	11													1	
School districts	91	(^a)	91						91								
Other civil divisions	23	(^a)	22				22									1	
CARROLL	783	42.48	641														75
County	152	8.25	128	70	2	5	22	21	2						38	29	23
Cities, towns, and villages	119	11.32	73													8	
School districts	415	(^a)	346						346						38	17	52
Townships	90	(^a)	88									2				2	
Other civil divisions	7	(^a)	6										4			1	
CASS	726	43.90	521														155
County	110	6.65	105	66			35								12	38	
Cities, towns, and villages	187	18.47	101													5	
School districts	323	(^a)	228						228						12	1	73
Townships	68	(^a)	66													15	80
Other civil divisions	38	(^a)	21			6							15			2	2
CHAMPAIGN	2,844	43.42	2,156													17	
County	831	12.69	454	181	18	6	92	151							35	205	448
Cities, towns, and villages	228	9.96	152													78	299
School districts	1,454	(^a)	1,261						1,261						35	36	5
Townships	265	(^a)	257													64	129
Other civil divisions	66	(^a)	32			12						17			6	2	6
													3			25	9

See footnotes at end of table.

COOK	330, 311	79, 77	184, 548	4, 864	1, 098	118	414	7, 145	32	2, 300	10, 561	42, 327	92, 875
County	25, 048	6, 05	16, 971									2, 079	6, 398
Cities, towns, and villages	143, 981	35, 53	74, 072									18, 199	42, 472
School districts	109, 653	()	77, 855									10, 896	21, 212
Townships	345	()	320									2	23
Other civil divisions	51, 284	()	16, 380	3, 704					12, 623	3	1, 323	10, 861	22, 770
CRAWFORD	737	35, 90	661									14	82
County	184	8, 73	123	38	5	2	33	36	2	7		7	61
Cities, towns, and villages	62	7, 63	51									3	4
School districts	405	()	388						388			4	14
Townships	99	()	96									2	2
Other civil divisions	4	()	3							1			1
CUMBERLAND	340	32, 63	304										28
County	99	9, 50	79	42	3	4	13	12	1	4	1	7	19
Cities, towns, and villages	18	5, 96	16									1	1
School districts	180	()	166						166			5	9
Townships	41	()	41										
Other civil divisions	2	()	2							2			
DE KALB	1, 710	51, 98	1, 380										232
County	329	10, 00	283	54	8	21	67	70	3	20	36	62	1
Cities, towns, and villages	147	12, 80	85									12	85
School districts	990	()	841						841		36	32	14
Townships	293	()	188									16	117
Other civil divisions	41	()	23		9					7		17	15
DE WITT	762	40, 97	689										1
County	171	8, 19	144	41	5	30	40			28	19	17	37
Cities, towns, and villages	74	10, 03	74									2	25
School districts	383	()	364						364		19	2	3
Townships	104	()	104									12	9
Other civil divisions	4	()	3									1	
DOUGLAS	807	45, 05	761										14
County	171	8, 55	169	39	16	3	47	48	2	14	2	30	2
Cities, towns, and villages	44	5, 73	44									4	4
School districts	435	()	402						402			19	14
Townships	137	()	132									5	
Other civil divisions	9	()	9										
DU PAGE	6, 258	62, 27	3, 763										1, 248
County	829	8, 26	577	216	56	36	141	65	10	53	280	968	210
Cities, towns, and villages	2, 116	27, 43	1, 092									563	269
School districts	2, 730	()	1, 826						1, 826		280	266	628
Townships	340	()	230									1	1
Other civil divisions	353	()	118			58						94	141

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
				Total	General government	Protection to person and property	Health and sanitation	Highways and bridges	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
EDGAR				\$391	\$39.69	\$352	\$52	\$5	\$12	\$43	\$55	\$3			\$30	\$43	\$66
County				232	9.29	176										2	54
Cities, towns, and villages				112	8.74	77									30	5	7
School districts				481	(1)	456						456				18	5
Townships				163	(1)	140										18	5
Other civil divisions				3	(1)	3											
EDWARDS				202	24.33	166									4	17	15
County				30	5.06	13		2		4	9	1			4	12	12
Cities, towns, and villages				29	9.19	16									4	9	
School districts				112	(1)	107						107				4	1
Other civil divisions				19	(1)	13				13						4	2
EFFINGHAM				524	27.56	444									17	18	45
County				91	4.79	70		2	1	18	4	2			17	1	20
Cities, towns, and villages				87	9.34	59									17	6	5
School districts				270	(1)	239						239				11	20
Townships				76	(1)	76											
FAYETTE				555	23.63	489									7	21	38
County				66	2.81	42		3		9	2				7	1	7
Cities, towns, and villages				64	7.97	49									7	8	
School districts				351	(1)	310						310				10	31
Townships				71	(1)	70										1	
Other civil divisions				3	(1)	2										1	
FORD				671	43.32	622									16	24	9
County				82	5.29	33		4	6	13	15	1			16	2	
Cities, towns, and villages				80	61										16	7	
School districts				378	(1)	356						356				15	7
Townships				107	(1)	105										7	2
Other civil divisions				20	(1)	20											2

FRANKLIN	1,347	22.53	1,130	75	9	8	111	62	1	6	122	89
County	305	5.10	266									39
Cities, towns, and villages	103	4.18	59							6	28	10
School districts	817	(?)	699						699		78	40
Townships	122	(?)	106								16	
FULTON	1,597	36.31	1,332	130	13	25	89	40	1	22	73	170
County	351	7.98	298									49
Cities, towns, and villages	200	7.90	159							22	11	8
School districts	821	(?)	692						692		33	96
Townships	145	(?)	126								2	17
Other civil divisions	80	(?)	57						\$18 39		23	
GALLATIN	195	19.32	178	9	2		8	1	1		15	2
County	22	2.18	21								1	
Cities, towns, and villages	14	3.28	13								1	
School districts	125	(?)	119						119		4	2
Townships	28	(?)	22								6	
Other civil divisions	6	(?)	3							3	3	
GREENE	625	30.61	567	87	1		26			10	40	8
County	116	5.68	114								2	
Cities, towns, and villages	76	7.35	62							10	4	
School districts	313	(?)	294						294		13	6
Townships	74	(?)	72								2	2
Other civil divisions	46	(?)	25						1 24		21	
GRUNDY	848	45.35	749	84	3	12	69	25	3	21	58	20
County	201	10.75	200								1	
Cities, towns, and villages	152	13.94	93							21	37	1
School districts	365	(?)	342						342		13	10
Townships	128	(?)	113								6	9
Other civil divisions	2	(?)	1								1	
HAMILTON	341	26.24	254	19	2		12	18	1	36	17	34
County	73	5.62	58							4		15
Cities, towns, and villages	47	13.85	11							36		
School districts	179	(?)	156						156		4	19
Townships	24	(?)	23								1	
Other civil divisions	18	(?)	6						6		12	
HANCOCK	1,070	40.50	952	132	4	6	59	35		6	47	65
County	299	11.32	244							6		55
Cities, towns, and villages	111	8.79	92							6	11	2
School districts	552	(?)	515						515		31	6
Townships	103	(?)	101								2	
Other civil divisions	5	(?)	5								5	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources		Miscellaneous		
HARDIN	\$142	\$20.42	\$132	\$22	\$3			\$7	\$1					\$1	\$2	\$85
County	44	6.33	38													
Cities, towns, and villages	11	4.06	11													
School districts	77	()	73					10	73						1	3
Other civil divisions	10	()	10													
HENDERSON	419	47.73	359	57	3	\$2	16	8	1				2		\$1	446
County	95	10.82	89													
Cities, towns, and villages	20	6.95	19												1	6
School districts	236	()	191						191						7	38
Townships	49	()	48									\$12			1	
Other civil divisions	19	()	12												7	
HENRY	2,188	49.90	1,493	85	10	22	46	58	5				21		55	540
County	353	8.05	247													106
Cities, towns, and villages	420	14.78	264												55	44
School districts	1,063	()	715						715						25	313
Townships	220	()	217												1	2
Other civil divisions	142	()	60								\$54	6			7	75
IREOQUE	1,709	51.92	1,350	74	3	5	87	67	3					11	18	291
County	377	11.45	250													126
Cities, towns, and villages	142	9.67	101												18	1
School districts	801	()	703						703						5	81
Townships	351	()	298												17	81
Other civil divisions	38	()	28									28			20	63

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous enterprises			
KENDALL	\$468	\$44.15	\$407	\$40	\$3	\$2	\$26	\$7	\$2				\$1	\$4	\$12	\$45
County	116	10.94	81													35
Cities, towns, and villages	34	7.81	26											4	4	3
School districts	239	(4)	228						228						8	3
Townships	77	(4)	70													7
Other civil divisions	2	(4)	2									\$2				
KNOX	2,553	49.00	1,796											71	60	626
County	433	8.69	394	80	33	6	127	125	2			21		71	57	57
Cities, towns, and villages	863	22.40	448												14	330
School districts	894	(4)	740						740						8	146
Townships	180	(4)	172												4	4
Other civil divisions	163	(4)	42												32	89
LAKE	7,322	66.88	5,037											203	875	1,208
County	1,464	13.37	885	381	39	6	127	321	6			5			134	445
Cities, towns, and villages	2,362	26.80	1,472											203	496	191
School districts	2,783	(4)	2,265						2,265						171	347
Townships	248	(4)	231												11	6
Other civil divisions	466	(4)	184									2			63	219
LA SALLE	3,743	38.00	3,048											206	121	368
County	726	7.37	506	118	8	33	54	288	1			4			3	217
Cities, towns, and villages	844	11.58	562											206	37	39
School districts	1,732	(4)	1,586						1,586						53	93
Townships	440	(4)	393												28	19
Other civil divisions	1	(4)	1									1				

LAWRENCE.....	596	26.64	518	37	7	20	33	3						29	39
County.....	128	5.82	102											1	25
Cities, towns, and villages.....	37	3.28	27											10	
School districts.....	357	(1)	333					333						10	14
Townships.....	57	(1)	51					6						6	
Other civil divisions.....	7	(1)	5						1					2	
LEE.....	1,300	41.99	1,166											56	165
County.....	136	10.15	295											41	
Cities, towns, and villages.....	219	13.72	162		8	22	96	2					15	17	37
School districts.....	595	(1)	528					528						29	38
Townships.....	207	(1)	160											5	42
Other civil divisions.....	33	(1)	21						6				15	5	7
LIVINGSTON.....	1,737	44.42	1,438											78	204
County.....	320	8.18	233											31	117
Cities, towns, and villages.....	198	10.47	126		5	7	57	40	3				23	87	
School districts.....	843	(1)	790					799						14	41
Townships.....	373	(1)	277											21	23
Other civil divisions.....	3	(1)	3											43	53
LOGAN.....	1,170	40.54	1,016												
County.....	311	10.78	233											6	117
Cities, towns, and villages.....	126	6.92	105		15	2	89	65	2					5	78
School districts.....	530	(1)	480											6	10
Townships.....	156	(1)	156						480					21	29
Other civil divisions.....	47	(1)	42											5	
MCDONOUGH.....	1,170	42.70	1,021												
County.....	352	12.85	300												88
Cities, towns, and villages.....	227	14.11	158		12	1	81	49	3				16	32	82
School districts.....	486	(1)	460											6	18
Townships.....	103	(1)	103						460					10	16
Other civil divisions.....														2	
MCHENRY.....	1,675	47.32	1,178												
County.....	292	5.71	143												182
Cities, towns, and villages.....	440	24.41	167		12		28	53	2				7	142	59
School districts.....	782	(1)	675											79	71
Townships.....	155	(1)	154						675					55	52
Other civil divisions.....	46	(1)	39											1	
MCLAIN.....	4,637	63.00	2,653											7	
County.....	719	9.77	602												1,610
Cities, towns, and villages.....	2,181	44.04	526		37	51	104	152	4				30	225	17
School districts.....	1,335	(1)	1,203											111	1,395
Townships.....	332	(1)	289						1,203					80	82
Other civil divisions.....	70	(1)	33			28								30	13
														34	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Interest Outlays			
			Total	General government	Protection and person property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
MACON	\$3,631	\$42.92	\$2,519	\$192	\$9	\$75	\$97	\$167	\$5					\$51	\$206	\$335	\$571
County	758	8.96	596													2	160
Cities, towns, and villages	998	15.68	454												206	196	142
School districts	1,328	(?)	1,090						1,090							90	148
Townships	251	(?)	238													13	13
Other civil divisions	296	(?)	141			49					\$88	\$4				47	108
MACOUPIN	1,423	29.22	1,148														
County	198	4.07	156												66	88	121
Cities, towns, and villages	190	5.97	98			3	36	32	2				8			2	40
School districts	903	(?)	777							777					66	15	11
Townships	130	(?)	117													66	15
Other civil divisions	2	(?)														3	10
MADISON	4,727	31.49	3,577													2	
County	770	5.13	567														
Cities, towns, and villages	1,395	12.00	850			5		82	3					27	135	15	188
School districts	2,143	(?)	1,832							1,832						213	197
Townships	258	(?)	249													151	160
Other civil divisions	161	(?)	79								17	62				8	1
MARION	1,132	31.77	886													22	60
County	147	4.13	145												115	70	61
Cities, towns, and villages	323	13.03	157			3	6	77	2						115	2	
School districts	583	(?)	507							507						33	18
Townships	79	(?)	77													34	42

MARSHALL	574	44	08	503	33	3	6	13	36	2			4	13	18	40
County	112	8	80	97												15
Cities, towns, and villages	87	13	22	71										13	2	1
School districts	273	(1)		237						237					12	24
Townships	98	(1)		96						2					2	
Other civil divisions	4	(1)		2												
MASON	687	45	45	584										8	16	79
County	142	9	39	141												
Cities, towns, and villages	60	8	54	42									18		1	
School districts	382	(1)		313			1	34	44	2				8	9	18
Townships	75	(1)		74						313					90	
Other civil divisions	19	(1)		14											1	
MASSAC	390	28	10	329									14		5	
County	65	4	58											2	32	36
Cities, towns, and villages	44	5	97	32			1	7	8	2			5		1	16
School districts	248	(1)		211						211				2	10	
Other civil divisions	42	(1)		38				2					36		17	20
MENARD	460	43	50	415											8	37
County	138	13	05	110			4	18	25	2			7			25
Cities, towns, and villages	33	6	69	32											5	
School districts	239	(1)		228						228					2	6
Other civil divisions	50	(1)		45				41					4		3	
MERCER	639	38	40	612											21	6
County	131	7	57	128			5	2	15	3			11		3	
Cities, towns, and villages	45	6	53	42				46							2	
School districts	327	(1)		309						309					13	5
Townships	109	(1)		107											1	
Other civil divisions	27	(1)		26									26		2	
MONROE	333	25	92	271											8	24
County	87	7	03	72										30		15
Cities, towns, and villages	70	13	70	32				29	11	2			1		7	1
School districts	134	(1)		129						129				30	1	4
Other civil divisions	42	(1)		38				36					2		4	
MONTGOMERY	1,030	29	20	930										19	54	27
County	205	5	81	188			8	36	31	3			10		6	12
Cities, towns, and villages	152	6	67	115										19	16	12
School districts	549	(1)		505						505					33	11
Townships	123	(1)		121											11	2
Other civil divisions	1	(1)		1									1			
MORGAN	953	27	70	801												
County	156	4	53	154										63	74	15
Cities, towns, and villages	259	11	24	145			1	49	30	1	\$1			63	51	2
School districts	472	(1)		438						438					19	15
Other civil divisions	66	(1)		64				46					8	10	2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
MOULTREE	\$568	\$42.88	\$475	\$47	\$2	\$2	\$16	\$21	\$2				\$4	\$52	\$15	\$26
County.....	104	7.85	94												1	9
Cities, towns, and villages.....	89	17.05	28												52	
School districts.....	252	(6)	232						232						9	5
Townships.....	112	(6)	110													15
Other civil divisions.....	11	(6)	11								\$2	\$9				2
OGLE	1,292	45.65	1,068													
County.....	279	9.86	224	107	7	4	68	29	3				6	79	33	112
Cities, towns, and villages.....	226	17.44	134													55
School districts.....	997	(6)	533						533					79	11	2
Townships.....	187	(6)	175												19	45
Other civil divisions.....	3	(6)	2									2			2	10
PERIA	5,947	40.62	4,182												1	
County.....	631	6.36	705	287	46	12	162	150	10				38	11	364	1,390
Cities, towns, and villages.....	2,696	17.35	1,416												18	208
School districts.....	2,000	(6)	1,620						1,620						190	479
Townships.....	181	(6)	154												41	339
Other civil divisions.....	759	(6)	287			127						8			3	
PERRY	587	25.78	408												111	361
County.....	98	4.30	75	35	2	1	20	11	2					15	24	142
Cities, towns, and villages.....	77	5.45	49										4		5	18
School districts.....	389	(6)	252						252					15	3	3
Other civil divisions.....	30	(6)	30				30								16	121
PIATT	892	57.22	791													
County.....	185	11.87	156	45	4	14	39	41	4					10	19	72
Cities, towns, and villages.....	70	9.31	57										9		1	28
School districts.....	455	(6)	396						396					10	3	1
Townships.....	122	(6)	122												15	44
Other civil divisions.....	60	(6)	60									60				

PIKE	40, 111	771	53	6	1	29	28	1				9	72	125
County.....	193	7, 92										9	11	65
Cities, towns, and villages.....	65	6, 57										9	11	1
School districts.....	549	(?)											16	59
Townships.....	112	(?)											1	1
Other civil divisions.....	58	(?)											43	
PORE	173	21, 64	156										5	12
County.....	63	7, 88	52										11	11
Cities, towns, and villages.....	3	2, 31	3										2	1
School districts.....	84	(?)	81										3	
Other civil divisions.....	23	(?)	20			19					1			
PULASKI	387	25, 97	345											
County.....	120	8, 05	111										16	26
Cities, towns, and villages.....	35	4, 54	28			38	23					9	1	8
School districts.....	196	(?)	172										1	6
Other civil divisions.....	36	(?)	34			24					10		12	12
PUTNAM	239	45, 65	196										2	
County.....	34	6, 49	22										4	18
Cities, towns, and villages.....	13	5, 45	9			3	3					3	21	12
School districts.....	137	(?)	120										4	
Townships.....	46	(?)	39										11	6
Other civil divisions.....	9	(?)	6								6		7	
RANDOLPH	769	26, 25	627										3	
County.....	224	7, 65	166										28	79
Cities, towns, and villages.....	154	10, 54	85			28	8					4	1	97
School districts.....	333	(?)	320										17	17
Other civil divisions.....	58	(?)	56			56							10	3
RICHLAND	411	29, 15	321											2
County.....	95	6, 74	48			10	8						28	49
Cities, towns, and villages.....	66	9, 06	34									2	4	47
School districts.....	207	(?)	196										9	
Townships.....	43	(?)	43											
ROCK ISLAND	5, 061	51, 02	2, 920											
County.....	1, 057	10, 66	570										243	1, 723
Cities, towns, and villages.....	1, 666	18, 99	809			80	165					52	34	453
School districts.....	2, 204	(?)	1, 415										170	572
Townships.....	115	(?)	115										91	698
Other civil divisions.....	19	(?)	11								11		8	
ST. CLAIR	7, 280	45, 11	4, 701											
County.....	1, 411	8, 74	752			151	161						26	1, 992
Cities, towns, and villages.....	1, 648	12, 56	1, 173									26	45	614
School districts.....	3, 230	(?)	2, 273										307	143
Townships.....	183	(?)	181										125	832
Other civil divisions.....	908	(?)	322								181		82	404

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlay	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
SALINE	\$1,003	\$27.04	\$757	\$44	\$15	\$2	\$68	\$34	\$3				\$7	\$66	\$180
County	330	8.89	173											21	136
Cities, towns, and villages	74	4.31	63											11	20
School districts	495	(3)	431						131					20	44
Townships	97	(3)	83											14	
Other civil divisions	7	(3)	7									\$7			
SANGAMON	5,533	48.66	3,342												
County	574	5.05	366	135	34	22	118	40					17	\$600	1,398
Cities, towns, and villages	2,456	28.48	789											600	205
School districts	1,921	(3)	1,748						1,748						963
Townships	255	(3)	250												111
Other civil divisions	327	(3)	189			58				\$131					62
SCHUYLER	389	33.32	355												4
County	72	6.17	72	40	2		23	3	2				2	4	21
Cities, towns, and villages	29	8.85	23												9
School districts	231	(3)	217						217						2
Townships	45	(3)	43												6
Other civil divisions	12	(3)													8
SCOTT	279	32.67	252												1
County	39	4.57	38	24			13						1		12
Cities, towns, and villages	16	4.66	15												5
School districts	158	(3)	147						147						22
Other civil divisions	66	(3)	52				23						29		1

SHELBY	848	33, 29	743	18	9	37	30			8	27	15	63
County	163	6, 01	102										51
Cities, towns, and villages	110	11, 17	79								27		1
School districts	457	(*)	436									11	10
Townships	128	(*)	126									1	1
STARK	551	60, 00	433								8	16	94
County	175	19, 05	135	18	6	3	73	22	\$3	8			40
Cities, towns, and villages	46	12, 06	36									2	
School districts	259	(*)	199						199			9	51
Townships	67	(*)	63									1	3
Other civil divisions	4	(*)										4	
STEPHENSON	1, 394	34, 42	1, 224								6	66	98
County	285	7, 04	224	93	10	12	60	34	5	10			61
Cities, towns, and villages	312	11, 94	274								6		9
School districts	624	(*)	577						577			23	23
Townships	162	(*)	148									9	5
Other civil divisions	11	(*)	1									10	
TAZEWELL	2, 293	48, 38	1, 753								41	183	316
County	396	8, 35	308	207	7	32	21	26	4	11		5	83
Cities, towns, and villages	360	11, 40	269								41		6
School districts	1, 109	(*)	824						824			44	205
Townships	327	(*)	306									80	14
Other civil divisions	101	(*)	46			20				16		40	15
UNION	427	21, 48	368								1	17	41
County	87	4, 38	64	20	8		19	11	1	5		1	22
Cities, towns, and villages	51	7, 28	47								1		3
School districts	254	(*)	225						225			10	19
Other civil divisions	35	(*)	32			30				2		3	
VERMILION	3, 097	34, 45	2, 707								11	199	180
County	553	6, 15	471	152	22	13	34	228	5	17		5	77
Cities, towns, and villages	552	10, 04	422								11		40
School districts	1, 538	(*)	1, 441						1, 441			79	29
Townships	432	(*)	359									43	30
Other civil divisions	22	(*)	14							14		4	4
WABASH	488	36, 98	310								29	19	130
County	84	6, 37	60	37	2		7	7	1	6		2	22
Cities, towns, and villages	56	6, 73	27								29		
School districts	323	(*)	205						205				108
Other civil divisions	25	(*)	18			15				3		7	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
WARREN	\$900	\$41.28	\$742	\$56	\$7	\$3	\$36	\$28	\$2					\$79	\$16	\$83
County	172	7.89	138													34
Cities, towns, and villages	168	14.52	82											79	5	2
School districts	424	(?)	403						403						10	11
Townships	129	(?)	112												1	16
Other civil divisions	7	(?)	7								\$7					
WASHINGTON	394	24.19	350													
County	117	7.18	93	50	5	3	13	14	2				6		3	41
Cities, towns, and villages	31	5.54	31													24
School districts	178	(?)	161						161						3	14
Townships	68	(?)	65													3
WAYNE	633	33.09	516													
County	95	4.97	66	20	2	1	13	18	1				11	46	23	48
Cities, towns, and villages	96	17.73	41												9	29
School districts	278	(?)	256						256						4	18
Townships	154	(?)	152												1	
Other civil divisions	10	(?)	1										\$1		9	
WHITE	525	28.93	450													
County	84	4.63	62	32	3		11	12	1				3	33	19	23
Cities, towns, and villages	63	7.23	28												5	17
School districts	274	(?)	264						264						2	4
Townships	78	(?)	71												4	6
Other civil divisions	26	(?)	25										25		7	

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total	\$180,332	\$28.31	\$93,755	\$14,357	\$22,444	\$49,776
30,000 population and over	153,051	34.09	78,523	9,610	17,898	47,020
Chicago.....	130,120	37.63	67,059	7,049	14,709	41,303
Peoria.....	2,002	18.47	1,348	8	178	468
Rockford.....	2,472	28.03	975	147	242	1,108
East St. Louis.....	1,071	14.22	724	—	236	111
Springfield.....	2,395	32.63	743	585	104	963
Cicero.....	1,161	16.78	718	224	215	4
Oak Park.....	1,570	23.47	888	247	221	214
Evanston.....	1,736	26.11	1,275	152	172	137
Decatur.....	970	16.47	435	203	195	137
Berwyn.....	1,138	22.31	471	129	516	22
Aurora.....	1,046	22.16	544	142	180	180
Joliet.....	937	20.96	508	179	108	142
Quincy.....	677	17.23	433	83	81	80
Rock Island.....	616	16.04	314	67	57	178
Danville.....	446	11.99	345	1	76	24
Elgin.....	778	21.20	369	88	122	199
Waukegan.....	640	18.03	280	87	273	—
Moline.....	819	25.20	367	94	51	307
Bloomington.....	2,034	65.19	428	125	97	1,384
Alton.....	423	13.65	299	—	65	59
8,000 to 30,000 population	10,767	14.49	6,493	1,596	1,536	1,142
Galesburg.....	791	26.63	389	67	5	330
Belleville.....	303	10.45	257	—	41	5
Maywood.....	219	7.77	81	57	65	16
Granite City.....	245	9.25	154	—	91	—
Chicago Heights.....	370	16.23	235	40	95	—
Freeport.....	265	11.83	244	—	21	—
Kankakee.....	199	9.34	161	—	27	11
Champaign ¹	—	—	—	—	—	—
Jacksonville.....	233	12.87	120	63	50	—
Harvey.....	257	14.52	108	117	32	—
Blue Island.....	312	17.93	311	—	1	—
Kewanee.....	233	13.63	158	15	27	33
Pekin.....	159	9.46	135	—	24	—
Wilmette.....	365	22.12	235	80	17	33
Ottawa.....	178	11.27	105	42	3	28
Elmhurst.....	404	25.73	154	39	181	30
West Frankfort ¹	—	—	—	—	—	—
Forest Park.....	363	23.88	117	63	49	134
Mattoon.....	120	8.11	37	16	23	44
Streator.....	187	12.70	175	—	2	10
Cairo.....	126	9.31	126	—	—	—
Urbana.....	144	10.67	113	—	31	—
Highland Park.....	219	16.59	192	—	27	—
La Salle.....	127	9.66	88	23	16	—
Calumet City.....	178	13.59	82	39	57	—
Winnetka.....	824	62.90	279	321	35	189
Elmwood Park.....	130	10.00	87	43	—	—
Lincoln.....	81	6.23	69	—	4	8
Mount Vernon.....	112	8.75	90	—	21	1
Centralia.....	169	13.41	112	34	23	—

¹ Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
8,000 to 30,000 population—Contd.						
Harrisburg.....	\$63	\$5.08	\$53	-----	\$10	-----
Canton.....	101	8.49	86	\$13	2	-----
Park Ridge.....	531	45.78	214	65	223	\$29
Melrose Park.....	112	9.82	33	17	57	5
Brookfield.....	114	10.27	82	25	7	-----
La Grange.....	204	19.07	142	-----	55	7
East Moline.....	158	15.19	85	7	-----	66
Sterling.....	269	26.12	242	-----	7	20
Dixon.....	160	15.69	115	-----	15	30
Downers Grove.....	115	11.62	90	24	1	-----
Herrin.....	38	3.91	31	3	2	2
Des Plaines.....	168	17.32	44	32	92	-----
River Forest.....	207	21.56	151	35	21	-----
Collinsville.....	43	4.66	37	-----	6	-----
Peru.....	136	14.78	50	83	3	-----
Marion.....	26	2.88	18	-----	8	-----
Wood River.....	129	14.49	46	27	10	46
Paris.....	87	9.78	53	30	4	-----
North Chicago.....	95	10.67	64	19	9	3
Macomb.....	145	16.48	106	22	4	13
Monmouth.....	138	15.68	58	76	4	-----
De Kalb ¹	-----	-----	-----	-----	-----	-----
Pontiac.....	49	5.76	46	-----	3	-----
Benton.....	27	3.21	16	-----	11	-----
Charleston.....	81	9.76	51	28	2	-----
Belvidere.....	203	24.76	117	31	6	49
Murphysboro.....	55	6.72	49	-----	6	-----
2,500 to 8,000 population.....	9,836	20.18	4,638	2,209	1,822	1,167
Glen Ellyn.....	121	15.76	116	-----	5	-----
Madison.....	151	19.71	74	-----	4	73
Duquoin.....	28	3.69	25	-----	-----	3
Carbondale.....	121	16.07	36	60	25	-----
Taylorville.....	41	5.60	8	15	3	15
Wheaton.....	265	36.51	132	31	102	-----
Mount Carmel.....	52	7.29	23	29	-----	-----
Hinsdale.....	394	56.91	192	85	67	50
Normal.....	84	12.41	51	14	8	11
Riverside.....	219	32.35	94	20	35	70
Litchfield.....	43	6.50	32	-----	11	-----
Lake Forest.....	755	115.20	632	23	18	82
Summit.....	59	9.01	57	-----	2	-----
Beardstown.....	158	24.91	73	12	-----	73
Lawrenceville.....	26	4.13	18	-----	8	-----
Glencoe.....	330	52.42	106	107	20	97
Edwardsville.....	73	11.71	54	-----	1	18
Villa Park.....	318	51.13	50	11	122	135
Lombard.....	78	12.69	55	16	1	6
Olney.....	63	10.26	31	28	4	-----
Zion.....	117	19.53	78	11	28	-----
Johnston City.....	31	5.21	18	10	3	-----
Clinton.....	80	13.51	56	19	2	3
Pana.....	77	13.20	51	23	3	-----
Hoopeston ¹	-----	-----	-----	-----	-----	-----

¹Not available.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Contd.						
Metropolis.....	\$38	\$6.82	\$29		\$9	
Morris.....	113	20.29	66	\$18	29	
Woodstock.....	253	46.24	42	138	17	\$56
St. Charles.....	211	39.24	61	107	33	10
Venice.....	45	8.39	38		7	
Spring Valley.....	58	11.01	28		8	22
Naperville.....	184	35.95	66	55	30	33
Gillespie.....	34	6.65	16	7		11
Savanna.....	57	11.21	32	21	4	
Batavia.....	156	30.92	47	83	26	
East Peoria.....	65	12.93	45	10	9	1
Niles Center.....	614	122.63	141	35	438	
Arlington Heights.....	63	12.61	48	10	2	3
Bellwood.....	160	32.06	46	26	88	
Effingham.....	45	9.04	37		4	4
Lyons.....	83	17.34	27	17	39	
Princeton.....	140	29.40	32	107	1	
Staunton.....	80	17.32	11	55	14	
Geneva.....	192	41.68	66	78	39	9
East Alton.....	50	11.11	26	13	11	
Eldorado ¹						
Hillsboro.....	42	9.47	26	14	2	
Salem.....	119	26.92	12	81	9	17
Flora.....	148	33.69	19	64	7	58
Vandalia.....	47	10.82	33	6	8	
Jerseyville.....	37	8.59	29		8	
Marseilles.....	40	9.32	40			
Christopher.....	47	11.07	22	6	9	10
Carlinville.....	11	2.65	11			
Sycamore.....	51	12.68	21	22	8	
Mendota.....	51	12.72	31	18	2	
Chester.....	57	14.53	38	5	9	5
Oglesby.....	68	17.39	26	35	7	
Westville.....	12	3.08	12			
Western Springs.....	200	51.36	49	19	36	96
Rock Falls.....	72	18.49	37	19	5	11
Galena.....	88	22.69	19	10	4	55
Washington Park.....	13	3.39	12		1	
Zeigler ¹						
Libertyville.....	60	15.83	48	9	3	
Rochelle.....	116	30.65	48	64	4	
Crystal Lake.....	75	20.10	25	14	36	
Robinson.....	34	9.27	26		5	3
Highwood.....	59	16.16	29	19	10	
Shelbyville.....	64	18.33	45	18	1	
West Chicago.....	59	16.97	57		2	
Havana.....	51	14.78	26	8		17
Anna.....	31	9.02	31			
Georgetown.....	26	7.63	10			16
Geneseo.....	57	16.74	39	6	4	8
Sparta.....	39	11.52	18	12	7	2
Lockport.....	52	15.37	20	29	2	1
Lansing.....	40	11.84	12	6	22	
Highland.....	124	37.36	23	95	6	
Fairfield.....	90	27.44	35	46	9	

¹ Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Contd.						
Peoria Heights.....	\$31	\$9.45	\$17		\$8	\$6
Greenville.....	48	14.85	33	\$11	4	
Homewood.....	123	38.12	25	11	82	5
Barrington.....	92	28.63	45	2	34	11
Watseka.....	34	10.81	22	7	3	2
Mount Olive.....	16	5.20	13	3		
Morrison.....	47	15.32	23	22	2	
Bradley.....	18	5.91	10	6		2
Pinckneyville.....	38	12.48	20	15	3	
Phoenix.....	40	13.19	7	5	28	
Virden.....	9	2.99	9			
Harvard.....	43	14.39	31	6	6	
Steger.....	16	5.86	13	1	2	
Benld.....	9	3.02	9			
La Grange Park.....	50	17.01	9	9	32	
Carmi.....	45	15.35	11	32	2	
White Hall.....	13	4.44	3	7	3	
Dolton.....	66	22.58	37	9	5	15
Paxton.....	28	9.68	22	5	1	
Galva.....	70	24.35	25	17	28	
Carterville.....	6	2.09	6			
Bushnell.....	55	19.30	25	23	2	5
Abingdon.....	31	11.19	20	4	7	
River Grove.....	63	22.98	41	17	1	4
Westmont.....	24	8.78	10	10		4
Fulton.....	23	8.66	20		3	
Silvis.....	51	19.25	27	5	1	18
Roodhouse.....	27	10.30	26		1	
Sandwich.....	30	11.49	22	3		5
Lemont.....	34	13.17	12	3	17	2
Tuscola.....	17	6.62	17			
Mound City.....	7	2.75	6		1	
Dwight.....	27	10.66	20	6	1	
Riverdale.....	76	30.35	39	29	6	2
Kenilworth.....	125	49.98	68	22	33	2
Less than 2,500 population.....	6,678	10.26	4,101	942	1,188	447

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$1,302,018	\$784,833	\$203,337	\$313,848	\$1,290,544	\$166.59
State government.....	222,737	190,961	---	31,776	221,404	28.58
Counties.....	75,828	43,038	---	32,190	75,717	9.77
Cities, towns, and villages.....	499,289	193,310	187,284	118,695	490,218	76.94
School districts.....	189,616	99,876	---	89,740	189,154	(1)
Townships.....	10,101	8,336	---	1,765	10,054	(1)
Other civil divisions.....	304,447	248,712	16,053	39,682	303,997	(1)
ADAMS	2,993	508	1,667	818	2,967	47.17
County.....	1,184	157	860	167	1,158	26.25
School districts.....	996	351	---	645	996	(1)
Townships.....	6	---	---	6	6	(1)
Other civil divisions.....	807	---	807	---	807	(1)
ALEXANDER	1,443	892	353	198	1,439	63.84
County.....	285	235	---	50	285	12.64
Cities, towns, and villages.....	381	177	144	60	377	25.13
School districts.....	558	480	---	78	558	(1)
Other civil divisions.....	219	---	209	10	219	(1)
BOND	167	114	29	24	167	11.59
County.....	18	---	---	18	18	1.25
Cities, towns, and villages.....	66	37	29	---	66	10.27
School districts.....	81	77	---	4	81	(1)
Townships.....	2	---	---	2	2	(1)
BOONE	542	467	9	66	540	35.81
County.....	210	210	---	---	210	13.93
Cities, towns, and villages.....	196	152	7	37	196	21.91
School districts.....	63	63	---	---	63	(1)
Townships.....	21	2	---	19	21	(1)
Other civil divisions.....	52	40	2	10	50	(1)
BROWN	264	23	203	38	261	33.07
County.....	32	---	---	32	32	4.05
Cities, towns, and villages.....	11	9	---	2	11	4.17
School districts.....	7	4	---	3	7	(1)
Townships.....	11	10	---	1	11	(1)
Other civil divisions.....	203	---	203	---	200	(1)
BUREAU	1,309	1,013	127	169	1,294	33.31
County.....	93	---	---	93	93	2.39
Cities, towns, and villages.....	296	129	126	41	284	12.40
School districts.....	718	706	---	12	718	(1)
Townships.....	201	178	---	23	198	(1)
Other civil divisions.....	1	---	1	---	1	(1)
CALHOUN	36	10	12	14	36	4.48
County.....	8	---	---	8	8	1.00
Cities, towns, and villages.....	4	4	---	---	4	2.07
School districts.....	3	3	---	---	3	(1)
Other civil divisions.....	21	3	12	6	21	(1)
CARROLL	815	434	350	31	812	44.05
County.....	1	---	---	1	1	.05
Cities, towns, and villages.....	158	50	107	1	155	14.74
School districts.....	346	345	---	1	346	(1)
Townships.....	58	30	---	28	58	(1)
Other civil divisions.....	252	9	243	---	252	(1)
CASS	1,253	577	608	68	1,253	75.77
County.....	99	60	---	39	99	5.99
Cities, towns, and villages.....	38	11	8	19	38	3.75
School districts.....	256	256	---	---	256	(1)
Townships.....	10	---	---	10	10	(1)
Other civil divisions.....	850	250	600	---	850	(1)

* Not computed.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CHAMPAIGN	\$3,853	\$3,015	\$661	\$177	\$3,851	\$58.79
County.....	1,620	1,500	—	120	1,620	24.73
Cities, towns, and villages ¹	793	116	653	24	791	34.54
School districts.....	804	804	—	—	804	(¹)
Townships.....	79	46	—	33	79	(¹)
Other civil divisions.....	557	549	8	—	557	(¹)
CHRISTIAN	864	537	219	108	861	22.94
County.....	73	—	—	73	73	1.94
Cities, towns, and villages.....	132	70	52	10	131	6.00
School districts.....	386	381	—	5	386	(¹)
Townships.....	19	—	—	19	19	(¹)
Other civil divisions.....	254	86	167	1	252	(¹)
CLARK	395	210	114	71	395	22.10
County.....	63	—	—	63	63	3.53
Cities, towns, and villages.....	147	33	114	—	147	22.90
School districts.....	128	124	—	4	128	(¹)
Townships.....	57	53	—	4	57	(¹)
CLAY	242	76	98	68	242	14.98
County.....	43	—	—	43	43	2.66
Cities, towns, and villages.....	129	25	98	6	129	18.60
School districts.....	50	49	—	1	50	(¹)
Townships.....	20	2	—	18	20	(¹)
CLINTON	150	84	39	27	146	6.83
County.....	10	—	—	10	10	1.47
Cities, towns, and villages.....	63	35	20	8	61	6.48
School districts.....	54	48	—	6	54	(¹)
Townships.....	4	1	—	3	4	(¹)
Other civil divisions.....	19	—	19	—	17	(¹)
COLES	1,193	783	115	295	1,193	31.64
County.....	77	—	—	77	77	2.04
Cities, towns, and villages.....	258	70	33	155	258	10.23
School districts.....	521	514	—	7	521	(¹)
Townships.....	233	199	—	34	233	(¹)
Other civil divisions.....	104	—	82	22	104	(¹)
COOK	878,307	490,532	122,844	264,931	869,562	210.00
County.....	62,441	34,097	—	28,344	62,441	15.08
Cities, towns, and villages.....	402,849	171,298	121,560	109,991	394,659	97.38
School districts.....	140,173	52,781	—	87,392	139,711	(¹)
Townships.....	80	5	—	75	80	(¹)
Other civil divisions.....	272,764	232,351	1,284	39,129	272,671	(¹)
CRAWFORD	199	115	78	6	198	9.39
Cities, towns, and villages.....	85	19	63	3	84	10.33
School districts.....	14	14	—	—	14	(¹)
Townships.....	85	82	—	3	85	(¹)
Other civil divisions.....	15	—	15	—	15	(¹)
CUMBERLAND	142	95	—	47	142	13.63
County.....	28	—	—	28	28	2.69
Cities, towns, and villages.....	10	7	—	3	10	3.31
School districts.....	89	88	—	1	89	(¹)
Townships.....	15	—	—	15	15	(¹)
DE KALB	1,266	874	348	44	1,261	38.33
County.....	14	—	—	14	14	4.43
Cities, towns, and villages ¹	351	91	249	11	346	30.13
School districts.....	589	573	—	16	589	(¹)
Townships.....	5	2	—	3	5	(¹)
Other civil divisions.....	307	208	99	—	307	(¹)

¹ Not computed.

² Exclusive of the city of Champaign, for which no report was received.

³ Exclusive of the city of De Kalb, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DE WITT.....	\$424	\$307	\$22	\$95	\$424	\$22.80
County.....	85			85	85	4.57
Cities, towns, and villages.....	90	83	3	4	90	9.21
School districts.....	190	190			190	()
Townships.....	40	34		6	40	()
Other civil divisions.....	19		19		19	()
DOUGLAS.....	506	442	46	18	506	28.25
County.....	10			10	10	.56
Cities, towns, and villages.....	56	12	43	1	56	5.83
School districts.....	310	307		3	310	()
Townships.....	127	123		4	127	()
Other civil divisions.....	3		3		3	()
DU PAGE.....	23,240	7,597	15,299	344	23,062	229.47
County.....	910	910			855	8.51
Cities, towns, and villages.....	15,825	971	14,534	320	15,711	203.65
School districts.....	4,685	4,685			4,685	()
Townships.....	33	9		24	33	()
Other civil divisions.....	1,787	1,022	765		1,778	()
EDGAR.....	770	650	30	90	770	30.84
County.....	57			57	57	2.28
Cities, towns, and villages.....	112	65	23	24	112	8.74
School districts.....	260	260			260	()
Townships.....	334	325		9	334	()
Other civil divisions.....	7		7		7	()
EDWARDS.....	380	96	155	129	380	45.77
County.....	17			17	17	2.05
Cities, towns, and villages.....	227		129	98	227	71.90
School districts.....	58	58			58	()
Other civil divisions.....	78	38	26	14	78	()
EFFINGHAM.....	313	221	65	27	313	16.46
County.....	21			21	21	1.10
Cities, towns, and villages.....	107	42	65		107	11.49
School districts.....	179	179			179	()
Townships.....	6			6	6	()
FAYETTE.....	404	185	137	82	393	16.73
County.....	61			61	61	2.60
Cities, towns, and villages.....	128		124	4	128	15.94
School districts.....	171	170		1	171	()
Townships.....	31	15		16	20	()
Other civil divisions.....	13		13		13	()
FORD.....	311	273	6	32	311	20.08
County.....	20			20	20	1.29
Cities, towns, and villages.....	31	17	2	12	31	3.93
School districts.....	256	256			256	()
Other civil divisions.....	4		4		4	()
FRANKLIN.....	2,310	1,549	295	466	2,310	38.63
Cities, towns, and villages.....	728	274	295	159	728	29.56
School districts.....	1,337	1,059		278	1,337	()
Townships.....	245	216		29	245	()
FULTON.....	1,766	717	999	50	1,724	39.20
Cities, towns, and villages.....	239	98	110	31	203	8.02
School districts.....	510	499		11	510	()
Townships.....	37	29		8	37	()
Other civil divisions.....	980	91	889		974	()
GALLATIN.....	235	124	78	33	233	23.09
Cities, towns, and villages.....	11	8		3	9	2.11
School districts.....	63	51		12	63	()
Townships.....	83	65		18	83	()
Other civil divisions.....	78		78		78	()

¹ Not computed.⁴ Exclusive of the cities of West Frankfort and Zeigler, or which no reports were received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GREENE.....	\$993	\$310	\$639	\$44	\$989	\$48.44
County.....	37			37	37	1.81
Cities, towns, and villages.....	92	73	19		88	8.51
School districts.....	215	215			215	(1)
Townships.....	10	3		7	10	(1)
Other civil divisions.....	639	19	620		639	(1)
GRUNDY.....	1,043	372	572	99	1,043	55.78
County.....	40			40	40	2.14
Cities, towns, and villages.....	613	18	541	54	613	56.22
School districts.....	217	217			217	(1)
Townships.....	142	137		5	142	(1)
Other civil divisions.....	31		31		31	(1)
HAMILTON.....	850	69	188	593	848	65.26
County.....	50			50	50	3.85
Cities, towns, and villages.....	12		12		12	3.54
School districts.....	585	69		516	585	(1)
Townships.....	17			17	17	(1)
Other civil divisions.....	186		176	10	184	(1)
HANCOCK.....	1,338	485	826	27	1,335	50.53
Cities, towns, and villages.....	267	140	115	12	264	20.91
School districts.....	352	345		7	352	(1)
Townships.....	8			8	8	(1)
Other civil divisions.....	711		711		711	(1)
HARDIN.....	58	27	3	28	58	8.34
County.....	37	10		27	37	5.32
Cities, towns, and villages.....	3		3		3	1.11
School districts.....	17	17			17	(1)
Other civil divisions.....	1			1	1	(1)
HENDERSON.....	390	157	226	7	390	44.43
Cities, towns, and villages.....	5		3	2	5	1.74
School districts.....	155	155			155	(1)
Townships.....	7	2		5	7	(1)
Other civil divisions.....	223		223		223	(1)
HENRY.....	1,561	887	574	100	1,559	35.55
County.....	5			5	5	.11
Cities, towns, and villages.....	802	180	571	51	802	28.23
School districts.....	637	593		44	637	(1)
Townships.....	10	10			8	(1)
Other civil divisions.....	107	104	3		107	(1)
IROQUOIS.....	1,035	832	192	11	1,017	30.90
Cities, towns, and villages.....	94	35	57	2	76	5.17
School districts.....	333	333			333	(1)
Townships.....	473	464		9	473	(1)
Other civil divisions.....	135		135		135	(1)
JACKSON.....	1,705	934	329	442	1,705	47.79
County.....	314	314			314	8.80
Cities, towns, and villages.....	723	42	288	393	723	33.89
School districts.....	575	541		34	575	(1)
Townships.....	38	23		15	38	(1)
Other civil divisions.....	65	14	41		55	(1)
JASPER.....	395	86	260	49	392	30.60
County.....	22			22	22	1.72
Cities, towns, and villages.....	60	22	22	16	60	17.60
School districts.....	53	53			53	(1)
Townships.....	22	11		11	22	(1)
Other civil divisions.....	238		238		235	(1)
JEFFERSON.....	835	129	502	204	835	26.51
County.....	80			80	80	2.54
Cities, towns, and villages.....	617		502	115	617	40.59
School districts.....	135	129		6	135	(1)
Townships.....	3			3	3	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JERSEY	\$252	\$45	\$165	\$42	\$251	\$19.99
County.....	41			41	41	3.27
Cities, towns, and villages.....	138	14	124		137	23.08
School districts.....	25	25			25	(¹)
Townships.....	7	6		1	7	(¹)
Other civil divisions.....	41		41		41	(¹)
Jo DAVIESS	568	344	82	142	568	28.07
County.....	63			63	63	3.11
Cities, towns, and villages.....	233	124	82	27	233	22.48
School districts.....	156	126		30	156	(¹)
Townships.....	116	94		22	116	(¹)
JOHNSON	197	101	18	78	197	19.31
County.....	54			54	54	5.29
Cities, towns, and villages.....	6	3	1	2	6	2.19
School districts.....	107	94		13	107	(¹)
Other civil divisions.....	30	4	17	9	30	(¹)
KANE	10,562	4,404	5,697	461	10,530	81.19
Cities, towns, and villages.....	8,955	997	5,692	266	6,930	64.48
School districts.....	2,049	1,954		95	2,049	(¹)
Townships.....	130	36		94	130	(¹)
Other civil divisions.....	1,428	1,417	5	6	1,421	(¹)
KANKAKEE	1,776	1,143	608	25	1,776	34.96
Cities, towns, and villages.....	768	253	508		768	24.34
School districts.....	482	477		5	482	(¹)
Townships.....	285	272		13	285	(¹)
Other civil divisions.....	241	141	100		241	(¹)
KENDALL	235	187	40	8	235	22.17
Cities, towns, and villages.....	68	30	35	3	68	15.62
School districts.....	154	154			154	(¹)
Townships.....	8	3		5	8	(¹)
Other civil divisions.....	5		5		5	(¹)
KNOX	2,827	1,169	1,392	266	2,827	54.26
Cities, towns, and villages.....	1,994	339	1,392	263	1,994	51.76
School districts.....	135	133		2	135	(¹)
Townships.....	80	79		1	80	(¹)
Other civil divisions.....	618	618			618	(¹)
LAKE	22,506	9,445	11,270	1,791	22,347	204.08
County.....	2,376	2,376			2,376	21.70
Cities, towns, and villages.....	14,874	2,784	10,692	1,398	14,749	167.37
School districts.....	3,147	2,997		150	3,147	(¹)
Townships.....	382	186		196	382	(¹)
Other civil divisions.....	1,727	1,102	578	47	1,693	(¹)
LA SALLE	2,697	2,103	352	242	2,635	25.75
County.....	112			112	112	1.14
Cities, towns, and villages.....	992	524	350	118	930	12.76
School districts.....	898	898			898	(¹)
Townships.....	693	681		12	693	(¹)
Other civil divisions.....	2		2		2	(¹)
LAWRENCE	491	269	195	27	488	22.18
Cities, towns, and villages.....	113	11	87	15	113	10.02
School districts.....	165	162		3	165	(¹)
Townships.....	105	96		9	102	(¹)
Other civil divisions.....	108		108		108	(¹)
LEE	1,199	834	342	23	1,199	36.22
Cities, towns, and villages.....	316	128	186	2	316	19.80
School districts.....	558	558			558	(¹)
Townships.....	166	147		19	166	(¹)
Other civil divisions.....	159	1	156	2	159	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—
Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
LIVINGSTON	\$1,762	\$1,536	\$121	\$105	\$1,754	\$44.86
Cities, towns, and villages.....	279	131	111	37	278	14.70
School districts.....	323	323	—	—	323	(1)
Townships.....	1,149	1,082	—	67	1,142	(1)
Other civil divisions.....	11	—	10	1	11	(1)
LOGAN	680	319	296	65	663	22.97
County.....	23	—	—	23	23	.80
Cities, towns, and villages.....	53	10	7	36	50	2.75
School districts.....	315	309	—	6	315	(1)
Other civil divisions.....	289	—	289	—	275	(1)
MCDONOUGH	704	457	186	61	704	25.69
County.....	44	—	—	44	44	1.61
Cities, towns, and villages.....	476	277	186	13	476	29.58
School districts.....	145	145	—	—	145	(1)
Townships.....	39	35	—	4	39	(1)
MCHENRY	2,332	1,043	1,273	16	2,310	65.25
Cities, towns, and villages.....	1,417	174	1,234	9	1,402	69.84
School districts.....	779	779	—	—	779	(1)
Townships.....	7	—	—	7	7	(1)
Other civil divisions.....	129	90	39	—	122	(1)
MCLEAN	4,392	3,614	708	70	4,298	58.40
Cities, towns, and villages.....	2,445	1,810	603	32	2,389	48.24
School districts.....	724	724	—	—	724	(1)
Townships.....	633	595	—	38	632	(1)
Other civil divisions.....	590	485	105	—	553	(1)
MACON	5,762	2,882	2,342	538	5,695	67.32
County.....	117	—	—	117	117	1.38
Cities, towns, and villages.....	3,050	514	2,289	247	2,984	46.89
School districts.....	1,468	1,452	—	16	1,468	(1)
Townships.....	127	—	—	127	127	(1)
Other civil divisions.....	1,000	916	53	31	999	(1)
MACOUPIN	1,877	950	710	217	1,877	38.54
County.....	160	60	—	100	160	3.29
Cities, towns, and villages.....	810	59	682	69	810	25.44
School districts.....	813	787	—	26	813	(1)
Townships.....	66	44	—	22	66	(1)
Other civil divisions.....	28	—	28	—	28	(1)
MADISON	5,397	2,023	2,662	712	5,338	35.56
County.....	436	321	—	115	436	2.90
Cities, towns, and villages.....	4,012	1,054	2,515	443	3,953	34.00
School districts.....	378	238	—	140	378	(1)
Townships.....	156	142	—	14	156	(1)
Other civil divisions.....	415	268	147	—	415	(1)
MARION	1,886	561	1,230	95	1,886	52.93
County.....	92	22	—	70	92	2.58
Cities, towns, and villages.....	1,312	68	1,230	14	1,312	52.91
School districts.....	474	471	—	3	474	(1)
Townships.....	8	—	—	8	8	(1)
MARSHALL	383	309	72	2	383	29.41
Cities, towns, and villages.....	69	27	40	2	69	10.49
School districts.....	206	206	—	—	206	(1)
Townships.....	76	76	—	—	76	(1)
Other civil divisions.....	32	—	32	—	32	(1)
MASON	359	180	159	20	347	22.96
County.....	17	—	—	17	17	1.12
Cities, towns, and villages.....	15	12	—	3	15	1.86
School districts.....	168	168	—	—	168	(1)
Other civil divisions.....	159	—	159	—	147	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MASSACHUSETTS.....	\$573	\$332	\$132	\$109	\$573	\$40.35
County.....	10	—	—	10	10	.70
Cities, towns, and villages.....	191	57	105	29	191	25.91
School districts.....	305	274	—	31	305	(1)
Other civil divisions.....	67	1	27	39	67	(1)
MENARD.....	179	105	51	23	179	16.93
County.....	9	—	—	9	9	.85
Cities, towns, and villages.....	32	32	—	—	32	6.49
School districts.....	73	73	—	—	73	(1)
Other civil divisions.....	65	—	51	14	65	(1)
MERCER.....	504	205	260	39	504	30.29
County.....	28	—	—	28	28	1.68
Cities, towns, and villages.....	33	22	10	1	33	5.01
School districts.....	159	159	—	—	159	(1)
Townships.....	34	24	—	10	34	(1)
Other civil divisions.....	250	—	250	—	250	(1)
MONROE.....	148	69	64	15	148	11.97
County.....	—	—	—	—	—	—
Cities, towns, and villages.....	130	56	61	13	130	25.44
School districts.....	13	13	—	—	13	(1)
Other civil divisions.....	5	—	3	2	5	(1)
MONTGOMERY.....	779	548	77	154	772	21.88
County.....	100	—	—	100	100	2.83
Cities, towns, and villages.....	210	116	66	28	203	8.91
School districts.....	442	432	—	10	442	(1)
Townships.....	16	—	—	16	16	(1)
Other civil divisions.....	11	—	11	—	11	(1)
MORGAN.....	1,422	925	789	8	1,422	41.34
Cities, towns, and villages.....	996	252	744	—	996	43.21
School districts.....	373	373	—	—	373	(1)
Other civil divisions.....	53	—	45	8	53	(1)
MOULTRIE.....	220	88	45	87	213	16.08
Cities, towns, and villages.....	129	8	36	85	129	24.72
School districts.....	75	75	—	—	75	(1)
Townships.....	7	5	—	—	—	—
Other civil divisions.....	9	—	9	—	9	(1)
OGLE.....	597	496	65	36	562	19.86
Cities, towns, and villages.....	186	110	50	26	151	11.65
School districts.....	349	340	—	9	349	(1)
Townships.....	47	46	—	1	47	(1)
Other civil divisions.....	15	—	15	—	15	(1)
PEORIA.....	7,468	4,504	2,182	782	7,468	51.01
County.....	150	—	—	150	150	1.02
Cities, towns, and villages.....	3,863	1,492	1,836	535	3,863	31.97
School districts.....	689	679	—	10	689	(1)
Townships.....	85	51	—	34	85	(1)
Other civil divisions.....	2,681	2,282	346	53	2,681	(1)
PERRY.....	449	362	9	78	449	19.72
County.....	110	85	—	25	110	4.83
Cities, towns, and villages.....	45	28	9	8	45	3.50
School districts.....	291	249	—	42	291	(1)
Other civil divisions.....	3	—	—	3	3	(1)
PIATT.....	268	225	29	14	267	17.13
County.....	10	—	—	10	10	.64
Cities, towns, and villages.....	38	13	21	4	37	4.92
School districts.....	212	212	—	—	212	(1)
Other civil divisions.....	8	—	8	—	8	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PIKE	\$1,336	\$361	\$960	\$15	\$1,326	\$54.44
Cities, towns, and villages.....	161	95	65	1	154	15.58
School districts.....	264	263	—	1	264	(1)
Townships.....	16	3	—	13	16	(1)
Other civil divisions.....	895	—	895	—	892	(1)
POPE	108	55	19	34	108	13.51
County.....	18	—	—	18	18	2.25
Cities, towns, and villages.....	11	9	—	2	11	8.47
School districts.....	31	24	—	7	31	(1)
Other civil divisions.....	48	22	19	7	48	(1)
PULASKI	305	224	15	66	305	20.47
County.....	46	—	—	46	46	3.09
Cities, towns, and villages.....	40	32	—	8	40	5.19
School districts.....	177	171	—	6	177	(1)
Other civil divisions.....	42	21	15	6	42	(1)
PUTNAM	186	126	51	9	186	35.53
Cities, towns, and villages.....	6	2	1	3	6	2.52
School districts.....	57	57	—	—	57	(1)
Townships.....	73	67	—	6	73	(1)
Other civil divisions.....	50	—	50	—	50	(1)
RANDOLPH	521	164	268	89	517	17.65
County.....	8	—	—	8	8	.27
Cities, towns, and villages.....	336	46	237	53	336	22.99
School districts.....	133	118	—	15	133	(1)
Other civil divisions.....	44	—	31	13	40	(1)
RICHLAND	347	240	92	15	344	24.40
County.....	13	—	—	13	13	.92
Cities, towns, and villages.....	233	140	92	1	230	31.58
School districts.....	99	99	—	—	99	(1)
Townships.....	2	1	—	1	2	(1)
ROCK ISLAND	5,736	2,645	2,270	821	5,670	57.16
County.....	816	600	—	216	760	7.66
Cities, towns, and villages.....	2,916	428	2,078	410	2,906	33.12
School districts.....	1,610	1,610	—	—	1,610	(1)
Townships.....	202	7	—	195	202	(1)
Other civil divisions.....	192	—	192	—	192	(1)
ST. CLAIR	9,928	5,829	3,351	748	9,753	60.43
County.....	930	682	—	248	930	5.76
Cities, towns, and villages.....	4,896	1,351	3,104	441	4,876	37.15
School districts.....	2,406	2,391	—	15	2,406	(1)
Townships.....	43	38	—	5	43	(1)
Other civil divisions.....	1,653	1,367	247	39	1,498	(1)
SALINE	1,203	1,055	2	146	1,200	32.35
County.....	532	407	—	125	532	14.34
Cities, towns, and villages.....	183	177	—	6	183	10.66
School districts.....	263	253	—	10	263	(1)
Townships.....	223	218	—	5	220	(1)
Other civil divisions.....	2	—	2	—	2	(1)
SANGAMON	4,912	3,560	1,002	350	4,823	42.42
County.....	53	—	—	53	53	.47
Cities, towns, and villages.....	2,516	1,575	745	196	2,464	28.57
School districts.....	667	665	—	2	667	(1)
Townships.....	25	7	—	18	25	(1)
Other civil divisions.....	1,651	1,313	257	81	1,614	(1)
SCHUYLER	538	159	272	7	538	46.08
Cities, towns, and villages.....	34	27	4	3	34	10.37
School districts.....	112	112	—	—	112	(1)
Townships.....	24	20	—	4	24	(1)
Other civil divisions.....	368	—	368	—	368	(1)

¹ Not computed.

² Exclusive of the city of Eldorado, for which no report was received.

470 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SCOTT	\$341	\$130	\$191	\$20	\$336	\$39.35
County.....	9			9	9	1.05
Cities, towns, and villages.....	16	15		1	16	4.66
School districts.....	115	115			115	(1)
Other civil divisions.....	201		191	10	196	(1)
SHELBY	273	206	54	13	272	10.68
Cities, towns, and villages.....	81	24	54	3	81	8.23
School districts.....	169	168		1	169	(1)
Townships.....	23	14		9	22	(1)
Other civil divisions.....						
STARK	380	279	95	6	380	41.38
Cities, towns, and villages.....	39	11	24	4	39	10.22
School districts.....	239	238		1	239	(1)
Townships.....	31	30		1	31	(1)
Other civil divisions.....	71		71		71	(1)
STEPHENSON	1,559	854	317	388	1,557	38.44
Cities, towns, and villages.....	683	41	317	325	681	26.06
School districts.....	484	480		4	484	(1)
Townships.....	184	135		49	184	(1)
Other civil divisions.....	208	198		10	208	(1)
TAZEWELL	3,555	2,183	1,186	186	3,450	72.78
County.....	73			73	73	1.54
Cities, towns, and villages.....	904	151	678	75	812	25.72
School districts.....	1,407	1,407			1,407	(1)
Townships.....	292	265		27	283	(1)
Other civil divisions.....	879	360	508	11	875	(1)
UNION	299	146	103	50	299	15.04
County.....	35			35	35	1.76
Cities, towns, and villages.....	71	11	59	1	71	10.13
School districts.....	135	135			135	(1)
Other civil divisions.....	58		44	14	58	(1)
VERMILION	3,311	2,225	795	291	3,311	36.83
County.....	75	75			75	.83
Cities, towns, and villages.....	1,190	259	731	200	1,190	21.64
School districts.....	1,067	1,067			1,067	(1)
Townships.....	915	824		91	915	(1)
Other civil divisions.....	64		64		64	(1)
WABASH	288	237	11	40	288	21.82
County.....	38			38	38	2.88
Cities, towns, and villages.....	6	5		1	6	.72
School districts.....	147	147			147	(1)
Other civil divisions.....	97	85	11	1	97	(1)
WARREN	414	204	158	52	409	18.76
Cities, towns, and villages.....	239	39	158	42	239	20.66
School districts.....	142	142			142	(1)
Townships.....	28	18		10	28	(1)
Other civil divisions.....	5	5				
WASHINGTON	50	45	1	4	50	3.07
Cities, towns, and villages.....	1		1		1	.18
School districts.....	45	45			45	(1)
Townships.....	4			4	4	(1)
WAYNE	541	232	209	100	541	28.28
County.....	87			87	87	4.55
Cities, towns, and villages.....	140	140			140	25.85
School districts.....	66	66			66	(1)
Townships.....	39	26		13	39	(1)
Other civil divisions.....	209		209		209	(1)

¹ Not computed.

⁶ Exclusive of the city of Hoopston, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WHITE.....	\$532	\$363	\$130	\$39	\$532	\$29.31
County.....	115	95	—	20	115	6.34
Cities, towns, and villages.....	90	85	3	2	90	10.33
School districts.....	45	45	—	—	45	(1)
Townships.....	155	138	—	17	155	(1)
Other civil divisions.....	127	—	127	—	127	(1)
WHITESIDE.....	1,193	813	280	100	1,193	30.20
County.....	30	—	—	30	30	10.76
Cities, towns, and villages.....	440	176	203	61	440	18.45
School districts.....	616	616	—	—	616	(1)
Townships.....	30	21	—	9	30	(1)
Other civil divisions.....	77	—	77	—	77	(1)
WILL.....	8,566	6,206	1,836	524	8,566	75.27
County.....	1,579	1,579	—	—	1,579	13.88
Cities, towns, and villages.....	3,202	943	1,812	447	3,202	50.71
School districts.....	2,612	2,612	—	—	2,612	(1)
Townships.....	174	152	—	22	174	(1)
Other civil divisions.....	999	920	24	55	999	(1)
WILLIAMSON.....	2,710	1,840	410	460	2,710	50.30
County.....	311	—	—	311	311	5.77
Cities, towns, and villages.....	1,320	796	410	114	1,320	38.17
School districts.....	940	940	—	—	940	(1)
Townships.....	139	104	—	35	139	(1)
WINNEBAGO.....	11,459	4,414	6,074	971	11,453	93.95
County.....	227	—	—	227	227	1.86
Cities, towns, and villages.....	5,145	601	3,824	720	5,139	54.37
School districts.....	1,491	1,491	—	—	1,491	(1)
Townships.....	17	10	—	7	17	(1)
Other civil divisions.....	4,579	2,312	2,250	17	4,579	(1)
WOODFORD.....	944	792	145	7	941	50.07
County.....	149	32	116	1	149	17.38
Cities, towns, and villages.....	298	298	—	—	298	(1)
School districts.....	468	462	—	6	468	(1)
Townships.....	29	—	29	—	26	(1)
Other civil divisions.....	—	—	—	—	—	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$499,289	\$193,310	\$187,284	\$118,695	\$490,218	\$76.94
30,000 population and over	374,229	177,945	85,666	110,618	367,388	81.83
Chicago.....	319,856	165,191	51,727	102,938	313,345	90.61
Peoria.....	3,609	1,440	1,799	370	3,609	33.29
Rockford.....	4,980	570	3,714	696	4,974	56.39
East St. Louis.....	3,691	1,153	2,122	416	3,691	49.02
Springfield.....	2,482	1,567	735	180	2,430	33.11
Cicero.....	4,235	15	2,897	1,323	4,235	61.20
Oak Park.....	4,327	750	1,999	1,578	4,266	63.77
Evanston.....	2,898	808	1,536	554	2,898	43.58
Decatur.....	3,021	491	2,283	247	2,955	50.17
Berwyn.....	4,506	12	3,951	543	4,506	88.35
Aurora.....	2,984	735	2,198	51	2,981	63.16
Joliet.....	2,392	827	1,171	394	2,392	53.51
Quincy.....	1,152	145	842	165	1,133	28.83
Rock Island.....	1,461	365	867	229	1,461	38.05
Danville.....	1,089	214	686	189	1,089	29.27
Elgin.....	2,081	128	1,742	211	2,079	56.65
Waukegan.....	5,073	1,484	3,311	278	5,034	141.80
Moline.....	1,018	10	868	140	1,008	31.02
Bloomington.....	2,259	1,734	519	6	2,203	70.61
Alton.....	1,115	306	699	110	1,099	35.45
8,000 to 30,000 population	49,183	6,451	38,381	4,351	48,919	65.84
Galesburg.....	1,798	303	1,255	240	1,798	60.54
Belleville.....	692	-----	692	-----	692	23.86
Maywood.....	1,422	75	1,166	191	1,394	49.43
Granite City.....	1,517	468	880	169	1,474	55.62
Chicago Heights.....	1,811	413	1,126	272	1,811	79.43
Freeport.....	645	15	308	322	643	28.71
Kankakee.....	539	152	387	-----	539	25.31
Champaign ¹	-----	-----	-----	-----	-----	-----
Jacksonville.....	988	251	737	-----	988	54.59
Harvey.....	3,166	-----	2,800	366	3,166	178.87
Blue Island.....	952	45	694	213	952	54.71
Kewanee.....	428	123	263	42	428	25.04
Pekin.....	569	52	491	26	476	28.33
Wilmette.....	187	173	-----	14	187	11.33
Ottawa.....	152	52	36	64	132	8.35
Elmhurst.....	3,623	149	3,448	26	3,623	230.76
West Frankfort ¹	-----	-----	-----	-----	-----	-----
Forest Park.....	1,018	309	709	-----	1,018	66.97
Mattoon.....	207	67	20	120	207	13.99
Streator.....	96	11	85	-----	96	6.52
Cairo.....	303	177	126	-----	303	22.29
Urbana.....	718	93	605	20	718	53.19
Highland Park.....	3,353	546	1,990	847	3,353	254.02
La Salle.....	222	129	46	47	222	16.88
Calumet City.....	3,509	103	3,224	182	3,509	267.86
Winnetka.....	832	104	728	-----	832	63.51
Elmwood Park.....	1,944	59	1,810	75	1,944	149.54
Lincoln.....	36	-----	-----	36	33	2.54
Mount Vernon.....	615	-----	501	114	615	48.05
Centralia.....	1,143	61	1,082	-----	1,143	90.71
Harrisburg.....	170	170	-----	-----	170	13.71
Canton.....	40	25	-----	15	20	1.68
Park Ridge.....	4,465	72	4,393	-----	4,462	384.66
Melrose Park.....	1,817	75	1,564	178	1,817	159.39
Brookfield.....	234	21	-----	213	231	20.81

¹ Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued.						
La Grange.....	\$857	\$39	\$776	\$42	\$848	\$79.25
East Moline.....	351	17	302	32	351	33.75
Sterling.....	191	95	96	—	191	18.54
Dixon.....	278	96	182	—	278	27.25
Downers Grove.....	1,620	28	1,592	—	1,620	163.64
Herrin.....	656	635	16	5	656	67.57
Des Plaines.....	2,377	46	2,300	31	2,377	245.05
River Forest.....	320	—	320	—	320	33.33
Collinsville.....	107	72	—	35	107	11.59
Peru.....	247	218	29	—	207	22.50
Marion.....	376	148	200	28	376	41.63
Wood River.....	205	71	134	—	205	23.03
Paris.....	99	58	22	19	99	11.12
North Chicago.....	826	183	567	76	826	92.81
Macomb.....	406	219	173	14	406	46.14
Monmouth.....	226	30	154	42	226	25.68
De Kalb ¹	—	—	—	—	—	—
Pontiac.....	110	22	58	30	110	12.94
Benton.....	345	43	208	94	345	41.07
Charleston.....	50	2	13	35	50	6.02
Belvidere.....	173	136	—	37	173	21.10
Murphysboro.....	152	—	113	39	152	18.58
2,500 to 8,000 population.....	48,531	4,386	41,838	2,307	46,807	96.03
Glen Ellyn.....	130	68	—	62	130	16.93
Madison.....	299	45	241	13	299	39.03
Duquoin.....	—	—	—	—	—	—
Carbondale.....	566	41	175	350	566	75.19
Taylorville.....	28	—	22	6	28	3.83
Wheaton.....	1,739	12	1,727	—	1,739	239.60
Mount Carmel.....	—	—	—	—	—	—
Hinsdale.....	1,342	52	1,237	53	1,279	184.75
Normal.....	88	37	51	—	88	13.00
Riverside.....	798	239	522	37	782	115.51
Litchfield.....	120	48	52	20	120	18.15
Lake Forest.....	1,131	285	763	83	1,056	161.12
Summit.....	46	8	—	38	46	7.03
Beardstown.....	17	—	8	9	17	2.68
Lawrenceville.....	80	—	80	—	80	12.69
Glencoe.....	1,045	323	607	115	1,045	166.00
Edwardsville.....	85	—	45	40	85	13.63
Villa Park.....	2,241	80	2,000	161	2,241	360.29
Lombard.....	2,934	39	2,895	—	2,934	473.45
Olney.....	232	140	92	—	229	37.30
Zion.....	513	111	387	15	502	83.79
Johnston City.....	225	—	150	75	225	37.78
Clinton.....	64	61	3	—	64	10.81
Pana.....	54	54	—	—	54	9.25
Hoopeston ¹	—	—	—	—	—	—
Metropolis.....	172	52	95	25	172	30.86
Morris.....	471	—	421	50	471	84.59
Woodstock.....	335	54	281	—	335	61.23
St. Charles.....	480	78	400	2	480	89.27
Venice.....	144	15	129	—	144	26.86
Spring Valley.....	156	31	105	20	156	29.60
Naperville.....	482	—	469	13	457	89.29
Gillespie.....	376	2	374	—	376	73.57
Savanna.....	94	14	80	—	91	17.89
Batavia.....	449	—	449	—	449	89.00

¹ Not available.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Contd.						
East Peoria.....	\$163	\$71	\$49	\$43	\$163	\$32.42
Niles Center.....	9,883	263	9,620	-----	8,459	1,689.43
Arlington Heights.....	90	32	14	44	90	18.01
Bellwood.....	2,613	66	2,400	147	2,613	523.54
Effingham.....	67	30	37	-----	67	13.46
Lyons.....	1,512	67	1,378	67	1,512	315.86
Princeton.....	73	42	20	11	61	12.81
Staunton.....	340	45	295	-----	340	73.62
Geneva.....	668	-----	668	-----	648	140.66
East Alton.....	128	6	113	9	128	28.43
Eldorado ¹	-----	-----	-----	-----	-----	-----
Hillsboro.....	44	35	9	-----	40	9.02
Salem.....	148	-----	148	-----	148	33.48
Flora.....	120	25	95	-----	120	27.32
Vandalia.....	97	-----	97	-----	97	22.34
Jerseyville.....	136	12	124	-----	135	31.33
Marseilles.....	-----	-----	-----	-----	-----	-----
Christopher.....	159	72	82	5	159	37.46
Carlinville.....	38	-----	-----	38	38	9.17
Sycamore.....	177	-----	177	-----	177	44.02
Mendota.....	90	-----	90	-----	90	22.46
Chester.....	182	38	130	14	182	46.40
Oglesby.....	116	55	61	-----	116	29.67
Westville.....	-----	-----	-----	-----	-----	-----
Western Springs.....	822	155	644	23	810	208.01
Rock Falls.....	82	13	69	-----	82	21.06
Galena.....	114	58	37	19	114	29.40
Washington Park.....	16	16	-----	-----	16	4.17
Zeigler ¹	-----	-----	-----	-----	-----	-----
Libertyville.....	754	39	715	-----	754	198.89
Rochelle.....	73	53	19	1	38	10.04
Crystal Lake.....	560	16	540	4	559	149.79
Robinson.....	60	-----	60	-----	60	16.36
Highwood.....	99	1	70	28	99	27.58
Shelbyville.....	38	-----	38	-----	38	10.89
West Chicago.....	325	21	304	-----	325	93.47
Havana.....	-----	-----	-----	-----	-----	-----
Anna.....	2	2	-----	-----	2	.58
Georgetown.....	45	-----	41	4	45	13.21
Geneseo.....	55	-----	55	-----	55	16.15
Sparta.....	131	5	102	24	131	38.70
Lockport.....	155	-----	152	3	155	45.82
Lansing.....	2,232	42	2,130	60	2,232	660.75
Highland.....	220	22	150	48	220	66.29
Fairfield.....	139	139	-----	-----	139	42.38
Peoria Heights.....	167	10	-----	157	167	50.93
Greenville.....	55	26	29	-----	55	17.01
Homewood.....	1,377	3	1,367	7	1,377	426.71
Barrington.....	581	34	535	12	581	180.83
Watseka.....	39	-----	39	-----	24	7.63
Mount Olive.....	6	-----	-----	6	6	1.95
Morrison.....	44	37	7	-----	44	14.35
Bradley.....	84	68	16	-----	84	27.56
Pinckneyville.....	38	28	9	1	38	12.48
Phoenix.....	487	35	452	-----	487	160.57

¹ Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Contd.						
Virgen.....						
Harvard.....	\$103	\$36	\$67		\$103	\$34.47
Steger.....	193	20	146	\$27	193	64.66
Benld.....	31		13	18	31	10.40
La Grange Park.....	1,375	21	1,354		1,375	467.85
Carmi.....	87	84	3		87	29.67
White Hall.....	62	62			62	21.17
Dolton.....	1,354	85	1,251	18	1,354	463.22
Paxton.....	9		2	7	9	3.11
Galva.....	173	30	135	8	173	60.17
Cartersville.....						
Bushnell.....	58	58			58	20.35
Abingdon.....	118	34	81	3	118	42.58
River Grove.....	778	30	709	39	778	283.84
Westmont.....	9	9			9	3.29
Fulton.....	112	29	27	56	112	42.17
Silvis.....	53	23	25	5	53	20.00
Roodhouse.....	28	9	19		24	9.16
Sandwich.....	50	44		6	50	19.15
Lemont.....	397	40	341	16	397	153.76
Tuscola.....						
Mound City.....	13	11		2	13	5.10
Dwight.....	56	21	33	2	56	22.10
Riverdale.....	305	24	230	51	305	121.81
Kenilworth.....	587	145	355	87	587	234.71
Less than 2,500 population.....	27,346	4,528	21,399	1,419	27,104	41.63

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$1,290,544	\$364,019	\$139,481	\$166.59	\$54.66	\$23.63
State government.....	221,404	13,880	2,273	28.58	2.08	.39
Counties.....	75,717	28,632	11,555	9.77	4.26	1.96
Cities, towns, and villages.....	490,218	171,283	114,455	76.94	32.44	26.38
School districts.....	189,154	88,361	14,311	(?)	(?)	(?)
Townships.....	10,054	5,462	1,698	(?)	(?)	(?)
Other civil divisions.....	303,997	56,401	5,189	(?)	(?)	(?)
Adams.....	2,967	1,586	469	47.17	25.50	7.27
Alexander.....	1,439	602	421	63.84	24.80	17.65
Bond.....	167	181	74	11.59	11.30	4.26
Boone.....	540	337	47	35.81	22.00	3.07
Brown.....	261	46	45	33.07	4.94	4.30
Bureau.....	1,294	603	364	33.31	14.13	8.11
Calhoun.....	36	170	14	4.48	20.57	1.57
Carroll.....	812	502	131	44.05	25.52	7.26
Cass.....	1,253	329	183	75.77	18.24	10.48
Champaign.....	3,851	1,745	505	58.79	29.94	9.49
Christian.....	861	786	365	22.94	19.92	10.38
Clark.....	395	324	162	22.10	15.31	6.91
Clay.....	242	252	193	14.98	14.24	10.38
Clinton.....	146	94	70	6.83	4.09	2.93
Coles.....	1,193	1,006	366	31.64	28.53	10.56
Cook.....	869,562	248,003	99,194	210.00	77.02	38.31
Crawford.....	198	621	196	9.39	27.27	6.85
Cumberland.....	142	191	92	13.63	14.89	6.46
De Kalb.....	1,261	1,268	415	38.33	40.45	12.21
De Witt.....	424	425	188	22.80	21.95	9.92
Douglas.....	506	748	176	28.25	38.13	8.89
Du Page.....	23,062	2,738	592	229.47	61.73	16.86
Edgar.....	770	608	199	30.84	23.64	7.27
Edwards.....	380	223	64	45.77	23.68	6.32
Effingham.....	313	175	56	16.46	8.95	2.78
Fayette.....	393	142	90	16.73	5.42	3.22
Ford.....	311	384	137	20.08	23.33	8.04
Franklin.....	2,310	2,569	232	38.63	39.30	8.28
Fulton.....	1,724	982	455	39.20	20.40	8.98
Gallatin.....	233	319	33	23.09	24.81	2.26
Greene.....	989	199	622	48.44	8.66	27.82
Grundy.....	1,043	410	163	55.78	22.05	6.75
Hamilton.....	848	211	478	65.26	13.24	26.20
Hancock.....	1,335	316	224	50.53	11.07	7.33
Hardin.....	58	41	2	8.34	5.37	.36
Henderson.....	390	105	340	44.43	10.78	35.01
Henry.....	1,559	1,018	502	35.55	22.11	11.87
Iroquois.....	1,017	688	186	30.90	19.76	5.22
Jackson.....	1,705	1,723	412	47.79	45.82	11.60
Jasper.....	392	437	52	30.60	27.21	2.84
Jefferson.....	835	390	85	26.51	13.69	2.90
Jersey.....	251	81	50	19.99	6.35	3.57
Jo Daviess.....	568	207	43	28.07	9.46	1.91
Johnson.....	197	112	14	19.31	9.35	.96
Kane.....	10,530	3,196	1,318	81.19	31.50	13.71

¹ Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

² Not computed.

³ Exclusive of the city of Champaign, for which no report was received.

⁴ Exclusive of the city of De Kalb, for which no report was received.

⁵ Exclusive of the cities of West Frankfort and Zeigler, for which no reports were received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Kankakee.....	\$1,776	\$707	\$608	\$34.96	\$15.37	\$14.50
Kendall.....	235	58	17	22.17	5.77	1.54
Knox.....	2,827	784	256	54.26	16.72	5.44
Lake.....	22,347	4,701	874	204.08	59.33	14.16
La Salle.....	2,635	1,511	995	26.75	16.14	10.95
Lawrence.....	488	585	252	22.18	27.36	10.24
Lee.....	1,199	442	320	36.22	15.74	11.55
Livingston.....	1,754	550	256	44.86	14.07	6.33
Logan.....	663	468	98	22.97	15.83	3.19
McDonough.....	704	393	151	25.69	14.50	5.63
McHenry.....	2,310	1,170	288	65.25	35.11	8.63
McLean.....	4,298	1,965	630	58.40	27.81	9.26
Macon.....	5,695	2,659	775	67.32	39.10	13.48
Macoupin.....	1,877	831	181	38.54	14.08	3.38
Madison.....	5,338	4,620	1,390	35.56	41.52	14.18
Marion.....	1,886	465	225	52.93	12.20	6.16
Marshall.....	383	158	47	29.41	10.71	3.03
Mason.....	347	495	209	22.96	29.74	12.00
Massac.....	573	491	118	40.35	36.22	8.14
Menard.....	179	201	62	16.93	17.19	4.83
Mercer.....	504	254	250	30.29	13.51	12.65
Monroe.....	148	159	111	11.97	12.38	8.23
Montgomery.....	772	809	222	21.88	18.82	6.04
Morgan.....	1,422	987	304	41.34	29.40	8.84
Moultrie.....	213	231	37	16.08	15.54	2.51
Ogle.....	562	586	182	19.86	21.86	6.54
Peoria.....	7,468	1,877	1,902	51.01	16.37	18.28
Perry.....	449	206	167	19.72	8.93	7.34
Platt.....	267	514	104	17.13	32.68	6.32
Pike.....	1,326	173	209	54.44	6.43	7.32
Pope.....	108	55	30	13.51	5.67	2.72
Pulaski.....	305	166	129	20.47	11.34	8.06
Putnam.....	186	155	55	35.53	20.40	6.46
Randolph.....	517	207	61	17.65	7.11	2.08
Richland.....	344	95	49	24.40	6.73	3.05
Rock Island.....	5,670	4,454	1,969	57.16	45.48	26.13
St. Clair.....	9,753	7,870	4,414	60.43	55.89	33.79
Saline.....	1,200	636	465	32.35	15.72	14.10
Sangamon.....	4,823	3,499	1,892	42.42	34.09	19.43
Schuyler.....	538	117	111	46.08	8.83	7.46
Scott.....	336	382	39	39.35	40.28	3.83
Shelby.....	272	212	158	10.68	7.16	4.98
Stark.....	380	145	19	41.38	14.91	1.85
Stephenson.....	1,557	8,512	514	38.44	224.11	13.73
Tazewell.....	3,450	1,085	1,262	72.78	27.33	36.80
Union.....	299	267	63	15.04	13.21	2.90
Vermilion.....	3,311	3,706	918	36.83	41.99	11.19
Wabash.....	288	337	179	21.82	24.00	11.39
Warren.....	409	230	224	18.76	10.69	9.57
Washington.....	50	22	16	3.07	1.23	.86
Wayne.....	541	587	119	28.28	25.79	4.65
White.....	532	208	140	29.31	10.38	6.07
Whiteside.....	1,193	759	381	30.20	20.75	11.05
Will.....	8,566	3,908	778	75.27	41.09	8.90
Williamson.....	2,710	2,098	356	50.30	32.18	7.02
Winnebago.....	11,453	3,751	1,444	93.95	38.24	21.17
Woodford.....	941	532	164	50.07	27.53	7.98

* Exclusive of the city of Eldorado, for which no report was received.

† Exclusive of the city of Hoopeston, for which no report was received.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- prove- ments	Personal property	Other prop- erty					
State total.....	\$7,268,880	\$5,063,319	\$1,479,264	\$726,297	\$4,000,497	\$2,343,673	\$938.28	\$600.70	\$396.96
Adams.....	65,225	47,444	13,199	4,582	41,175	23,509	1,036.96	662.10	363.99
Alexander.....	15,756	10,523	2,196	3,037	10,140	6,021	698.96	417.32	252.65
Bond.....	13,277	8,123	2,111	3,043	8,994	5,280	921.63	560.58	303.45
Boone.....	19,994	14,207	3,740	2,047	12,341	7,976	1,326.04	805.48	515.18
Brown.....	8,208	6,093	1,415	700	5,471	3,753	1,040.04	585.99	360.99
Bureau.....	48,743	32,334	7,133	9,276	32,839	22,325	1,254.81	770.00	479.18
Calhoun.....	6,226	4,831	1,394	1	4,030	2,383	774.96	488.71	276.80
Carroll.....	24,418	15,219	3,707	5,492	14,119	9,331	1,324.69	717.34	517.37
Cass.....	18,339	14,155	2,384	1,800	13,870	8,662	1,108.97	769.23	497.27
Champaign.....	65,300	53,078	7,062	5,160	49,877	32,138	996.95	855.82	604.13
Christian.....	37,481	29,016	4,392	4,073	28,354	18,462	998.48	718.68	524.82
Clark.....	13,066	7,946	3,099	2,621	12,660	7,093	731.09	598.14	301.63
Clay.....	10,153	6,268	1,613	2,272	7,476	4,472	628.47	422.75	239.67
Clinton.....	18,633	11,104	3,925	3,604	10,705	6,073	871.96	465.94	255.11
Coles.....	27,337	21,356	2,642	3,339	18,206	12,075	725.12	516.35	348.63
Cook.....	3,767,849	2,595,996	925,360	246,493	1,809,767	1,007,504	909.93	562.07	389.11
Crawford.....	15,110	10,236	3,423	1,451	12,189	7,686	716.62	535.29	269.03
Cumberland.....	7,589	4,176	1,359	2,054	6,511	4,493	728.38	506.36	314.59
De Kalb.....	47,617	35,329	6,185	6,103	29,122	18,892	1,447.33	929.25	555.50
De Witt.....	21,728	16,254	2,326	3,148	16,222	10,017	1,168.30	838.77	529.81
Douglas.....	21,374	16,054	2,272	3,048	15,562	10,598	1,193.15	793.70	536.58
Du Page.....	81,788	65,162	7,440	9,186	27,011	15,288	813.81	608.94	435.17
Edgar.....	29,796	21,618	3,429	4,749	22,787	16,045	1,193.46	884.28	586.96
Edwards.....	6,331	4,358	1,018	955	4,585	3,073	762.50	484.05	305.76
Effingham.....	14,873	8,200	2,771	3,902	10,714	6,807	782.25	547.87	339.42
Fayette.....	15,226	9,205	3,186	2,835	13,696	8,328	648.27	523.02	296.60
Ford.....	23,916	18,252	3,331	2,333	20,432	13,924	1,544.06	1,240.84	814.44
Franklin.....	21,270	14,131	3,079	4,066	19,147	6,524	355.79	292.92	233.19
Fulton.....	40,611	29,250	6,869	4,492	27,688	17,450	923.33	574.89	344.61
Gallatin.....	5,872	4,520	597	755	3,661	2,610	581.90	284.76	178.42
Greene.....	19,049	12,929	3,005	3,115	14,034	9,320	933.00	609.75	416.78
Grundy.....	26,628	17,024	3,609	5,995	16,974	11,649	1,423.96	913.54	481.96
Hamilton.....	5,970	3,411	1,228	1,331	6,604	3,751	459.41	414.84	205.78
Hancock.....	32,037	24,080	4,726	3,231	25,038	14,927	1,212.60	877.81	487.21
Hardin.....	3,532	2,490	881	161	2,055	1,066	507.84	268.01	151.99
Henderson.....	16,883	10,948	2,263	3,672	12,065	7,339	1,923.33	1,233.52	754.69
Henry.....	50,115	36,484	7,977	5,654	34,142	20,701	1,142.85	741.61	489.57
Iroquois.....	48,969	36,602	6,178	6,189	40,844	26,969	1,487.83	1,172.31	758.76
Jackson.....	18,535	10,805	3,367	4,363	11,926	7,168	519.48	317.26	201.62
Jasper.....	7,090	4,862	1,223	1,005	7,726	5,480	553.52	480.98	301.83
Jefferson.....	17,925	9,838	2,722	5,365	10,040	6,238	569.05	352.54	211.97
Jersey.....	10,880	8,452	1,333	1,095	6,598	4,634	866.52	520.32	332.06
Jo Daviess.....	25,106	16,610	5,004	3,492	15,745	10,846	1,240.72	718.38	478.68
Johnson.....	7,205	3,421	1,008	2,776	5,209	3,145	706.16	433.32	219.47
Kane.....	115,000	81,573	24,315	9,112	56,829	34,598	886.66	560.09	359.99
Kankakee.....	45,008	32,074	6,065	6,869	25,933	15,941	885.98	563.55	380.26
Kendall.....	15,829	11,906	1,940	1,983	10,209	6,794	1,493.30	1,013.37	630.39
Knox.....	60,965	42,224	9,710	9,031	33,972	21,516	1,170.15	724.77	457.93
Lake.....	114,423	90,173	13,431	10,819	43,611	20,356	1,044.96	550.40	329.73
LaSalle.....	117,745	86,544	19,340	11,861	60,931	36,702	1,195.38	650.67	403.78
Lawrence.....	14,796	7,589	5,107	2,010	11,553	8,508	668.45	540.38	345.08
Lee.....	46,292	34,337	6,184	5,771	28,671	18,032	1,398.55	1,021.39	649.82
Livingston.....	62,703	46,031	8,720	7,952	43,984	28,794	1,603.66	1,125.77	711.57
Logan.....	40,485	29,945	5,710	4,830	28,339	19,109	1,402.66	958.62	622.19
McDonough.....	30,705	23,159	4,935	2,611	23,452	14,070	1,120.62	864.69	523.30

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION				
	1931				1922	1912	1931	1922	1912	
	Total	Real property and im- prove- ments	Personal property	Other prop- erty						
McHenry	\$45,877	\$32,402	\$8,546	\$4,929	\$27,338	\$16,393	\$1,295.96	\$820.16	\$490.80	
McLean	89,755	69,611	11,753	8,391	65,138	40,601	1,219.50	922.00	596.55	
Macon	66,074	51,318	9,328	5,428	37,683	21,595	781.02	554.12	375.61	
Macoupin	33,539	21,350	3,895	8,294	24,272	15,092	688.64	411.60	282.51	
Madison	108,073	63,955	23,318	20,800	51,839	29,680	720.01	465.82	302.80	
Marion	19,722	13,303	2,836	3,583	12,611	7,097	553.44	330.86	193.89	
Marshall	20,819	14,612	2,778	3,429	15,500	10,036	1,598.63	1,050.11	640.10	
Mason	18,634	14,696	1,908	2,028	13,788	8,315	1,232.82	828.88	478.53	
Massac	18,784	4,969	2,013	1,802	6,030	3,482	618.59	444.69	239.30	
Menard	17,261	13,066	2,098	2,097	10,721	7,350	1,632.25	916.83	574.41	
Mercer	23,371	17,545	3,592	2,234	17,636	11,761	1,404.42	938.11	596.32	
Monroe	15,279	10,259	2,826	2,194	8,297	4,738	1,235.27	646.24	350.79	
Montgomery	32,361	20,994	4,254	7,113	23,861	14,442	917.31	555.29	392.82	
Morgan	40,588	31,701	4,284	4,603	25,878	17,522	1,179.88	770.94	509.06	
Moultrie	15,417	11,125	1,389	2,903	11,050	7,505	1,163.81	742.03	512.99	
Ogle	42,637	29,760	6,566	6,311	28,795	18,921	1,506.61	1,073.22	679.05	
Peoria	132,494	93,831	25,376	13,277	66,346	36,964	904.95	578.63	355.29	
Perry	15,619	10,940	2,813	1,766	9,271	5,011	681.64	401.19	219.59	
Platt	29,828	19,410	3,787	6,631	18,109	11,708	1,913.52	1,152.38	714.96	
Pike	23,440	14,478	5,415	3,547	17,436	10,397	962.35	650.86	363.24	
Pope	3,539	2,201	731	607	2,904	1,891	442.60	301.78	168.61	
Pulaski	7,012	4,843	786	1,383	4,029	2,432	470.60	275.40	151.94	
Putnam	5,803	4,137	587	1,079	4,918	3,244	1,108.50	648.67	382.74	
Randolph	18,813	12,341	3,340	3,132	11,680	7,393	642.08	401.26	250.74	
Richland	8,774	6,074	1,353	1,347	6,544	4,227	622.27	465.96	264.68	
Rock Island	72,158	53,039	12,545	6,574	36,474	20,923	727.40	372.43	277.76	
St. Clair	129,486	85,356	21,008	23,122	63,505	34,155	802.27	451.00	261.42	
Saline	14,167	8,568	2,940	2,659	9,713	5,392	381.86	240.13	163.53	
Sangamon	106,300	76,276	14,290	15,734	72,875	41,014	934.92	710.01	421.37	
Schuyler	9,459	7,230	1,141	1,088	8,366	5,616	810.12	629.77	391.62	
Scott	10,342	7,592	1,456	1,294	7,346	4,849	1,211.15	774.14	481.63	
Shelby	28,774	20,381	3,437	4,956	21,726	14,412	1,129.68	733.96	454.74	
Stark	15,791	11,039	3,048	1,704	11,892	7,553	1,719.40	1,226.85	747.96	
Stephenson	43,761	30,861	8,968	3,932	25,352	16,028	1,080.52	667.50	428.18	
Tazewell	55,263	34,710	10,113	10,440	31,986	18,143	1,165.89	805.66	529.15	
Union	12,844	8,522	2,650	1,672	7,048	4,363	645.98	348.09	199.63	
Vermilion	85,119	56,295	13,437	15,387	57,589	35,769	946.82	652.46	436.15	
Wabash	11,361	7,857	1,689	1,815	7,417	4,479	860.88	528.52	285.84	
Warren	28,631	20,282	3,869	4,480	21,959	14,676	1,313.35	1,021.92	628.23	
Washington	14,541	10,063	2,824	1,654	9,086	4,928	892.85	503.77	262.70	
Wayne	10,029	6,665	1,649	1,715	9,321	6,631	524.26	409.32	258.06	
White	9,438	5,397	1,033	3,008	6,943	6,355	520.03	345.74	275.68	
Whiteside	44,584	31,427	7,186	5,971	27,631	17,199	1,128.71	754.91	498.43	
Will	96,751	59,339	16,512	20,900	53,609	32,717	850.18	563.65	373.95	
Williamson	20,978	13,959	3,051	3,968	15,716	9,125	389.35	241.01	179.91	
Winnebago	109,896	78,508	24,930	6,458	65,022	31,589	901.63	662.93	463.68	
Woodford	28,907	23,681	3,278	1,948	22,382	13,315	1,538.26	1,157.26	649.34	

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION— ALL CIVIL DIVISIONS			
	1931										1922	1912	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Townships	Other civil divisions	1931						
								\$23, 349	\$34, 188					
	\$391, 159	\$23, 349	\$34, 188	\$102, 614	\$153, 903	\$19, 697	\$53, 408	\$230, 380	\$84, 834	\$5.38	\$6.26	\$3.63		
State total.....														
Adams.....	1, 894	254	261	374	787	171	47	1, 765	889	2.90	4.29	3.78		
Alexander.....	1, 721	61	113	140	346	61	61	4.58	251	4.58	6.20	4.17		
Bond.....	377	52	50	37	176	62	22	399	158	2.84	4.44	2.90		
Boone.....	697	78	170	88	241	98	22	551	195	3.49	4.46	2.44		
Brown.....	218	32	31	16	100	39	223	2.66	112	2.66	4.08	2.98		
Bureau.....	1, 511	190	171	129	750	271	21	1, 485	628	3.10	4.52	2.81		
Calhoun.....	146	24	45	12	44	44	21	161	52	2.35	4.00	2.18		
Carroll.....	755	95	93	97	347	115	8	711	216	3.09	5.04	2.31		
Cass.....	591	72	60	60	251	100	27	581	438	3.22	4.19	5.06		
Champaign.....	2, 662	255	489	356	1, 113	348	101	2, 185	687	4.08	4.38	2.14		
Christian.....	1, 383	146	182	115	639	276	25	1, 579	499	3.69	5.57	2.70		
Clark.....	1, 482	51	54	41	232	104	25	1, 706	244	3.69	5.58	3.44		
Clay.....	323	40	38	30	168	47	382	382	175	3.18	5.11	3.91		
Clinton.....	447	73	72	40	178	84	12	405	164	2.70	3.78	2.70		
Coles.....	1, 025	107	103	138	459	206	12	1, 091	357	3.75	5.99	2.96		
Cook.....	263, 800	14, 695	19, 549	84, 471	94, 814	1, 818	48, 453	137, 861	45, 568	7.00	7.62	4.52		
Crawford.....	618	56	56	56	287	156	4	727	363	4.09	5.96	4.72		
Cumberland.....	286	30	39	24	134	58	1	356	131	3.77	5.47	2.92		
De Kalb.....	1, 624	186	178	215	773	237	35	1, 333	429	3.41	4.58	2.27		
De Witt.....	748	85	87	67	361	148	2	892	299	3.44	4.27	2.98		
Douglas.....	772	83	125	50	369	143	2	892	265	3.61	5.73	2.50		
Du Page.....	4, 363	319	438	595	2, 352	437	252	1, 899	333	5.37	7.03	2.61		
Edgar.....	969	116	114	76	415	248	43	1, 125	331	3.25	4.94	2.06		
Edwards.....	214	25	24	15	107	80	43	244	82	3.88	5.35	2.67		
Effingham.....	448	58	55	48	207	80	43	452	193	3.01	4.22	2.84		

Fayette	59	61	36	219	73	553	239	2.94	4.04	2.87
Ford	93	67	49	325	139	866	251	2.81	4.24	1.80
Franklin	83	91	144	713	174	1,433	220	5.66	7.48	3.37
Fulton	188	163	166	613	210	1,288	556	3.26	4.65	3.19
Gallatin	23	20	12	104	64	253	130	3.80	6.91	4.98
Greene	74	73	69	280	104	645	299	3.16	4.60	3.21
Grundy	104	114	96	312	131	774	249	2.81	4.56	2.14
Hamilton	23	22	9	100	35	302	139	3.17	4.57	3.71
Hancock	125	120	86	410	138	986	416	2.74	3.94	2.79
Hardin	13	16	11	62	---	118	36	3.23	5.74	3.38
Henderson	66	63	21	189	68	387	157	2.41	3.21	2.14
Henry	195	176	229	765	282	1,401	607	3.33	4.10	2.93
Iroquois	191	171	86	649	378	1,706	409	3.01	4.18	1.52
Jackson	72	103	89	463	109	870	290	4.55	7.29	4.05
Jasper	28	29	16	137	37	324	146	3.48	4.19	2.66
Jefferson	70	74	73	344	99	597	214	3.68	5.95	3.43
Jersey	42	41	39	155	56	303	134	3.06	4.59	2.89
Jo Daviess	98	101	88	274	155	683	273	2.85	4.34	2.52
Johnson	28	13	13	130	29	216	85	3.16	4.15	2.70
Kane	448	345	985	2,275	577	3,580	1,230	4.40	6.30	3.56
Kankakee	176	166	224	635	281	1,339	611	3.35	5.16	3.83
Kendall	62	55	27	204	106	433	128	2.87	4.24	1.88
Knox	1,933	211	338	751	197	1,643	689	3.17	4.84	3.20
Lake	3,942	530	1,150	2,838	630	3,147	566	5.19	7.22	2.78
La Salle	459	484	596	1,686	662	3,078	1,022	3.30	5.05	2.78
Lawrence	57	57	48	288	124	651	376	3.91	5.63	4.42
Lee	1,262	168	165	525	215	1,131	483	2.73	3.94	2.68
Livingston	245	203	120	722	471	1,636	481	2.74	3.72	1.67
Logan	158	138	106	510	126	1,174	485	2.69	4.14	2.54
McDonough	120	141	109	396	113	935	346	2.86	3.99	2.46
McHenry	179	174	162	847	223	1,315	344	3.49	4.81	2.10
McLean	350	251	445	1,179	482	2,909	1,033	3.12	4.47	2.54
Macon	238	324	469	1,196	559	2,857	776	4.58	7.58	3.59
Macoupin	131	126	129	1,706	187	1,410	525	3.81	5.81	3.48
Madison	422	504	786	2,165	492	3,263	924	4.10	6.29	3.11
Marion	77	91	126	442	110	839	289	4.29	6.65	4.07
Marshall	61	77	45	230	121	401	222	2.66	2.59	2.21
Mass	73	70	36	305	99	645	265	3.13	4.68	3.19
Massac	30	30	40	176	---	350	103	3.56	5.80	2.96
Menard	67	66	31	183	54	414	193	2.32	3.86	2.63
Mercer	91	94	40	304	126	751	290	2.80	4.26	2.47
Monroe	60	56	31	124	---	298	112	2.03	2.36	2.36
Montgomery	126	123	119	526	39	1,262	385	3.31	5.29	2.67
Morgan	138	163	163	400	176	1,977	462	2.53	3.78	2.64
Moultrie	60	54	37	235	115	529	202	3.26	4.79	2.69

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION— ALL CIVIL DIVISIONS		
	Total	State	County	1931					1922	1912	1931	1922	1912
				Cities, towns, and villages	School districts	Townships	Other civil divisions						
Ogle.....	\$1,193	\$166	158	\$110	\$545	\$177	\$37	\$1,293	\$458	\$2.80	\$4.18	\$2.42	
Peoria.....	3,283	517	538	1,398	1,941	336	553	3,727	1,712	3.99	5.62	4.63	
Perry.....	489	61	75	63	238	---	32	---	166	3.15	4.53	3.31	
Pratt.....	513	116	96	63	381	157	---	828	285	2.73	4.57	2.52	
Price.....	775	92	89	55	393	146	---	781	304	3.31	4.47	2.92	
Pope.....	118	14	33	6	53	---	12	128	56	3.33	4.34	2.96	
Pulaski.....	262	27	46	21	189	---	29	272	101	4.02	6.75	4.15	
Putnam.....	179	23	19	5	87	45	---	240	100	3.08	4.88	3.08	
Randolph.....	550	73	70	66	278	---	63	477	182	2.92	4.08	2.46	
Richardson.....	293	34	33	36	147	43	---	305	150	3.34	4.66	3.55	
Rock Island.....	3,436	281	344	707	1,565	485	54	2,705	604	4.76	7.42	2.89	
St. Clair.....	5,507	505	657	1,026	2,700	321	298	4,354	1,325	4.25	6.86	3.88	
Saline.....	721	55	163	66	366	71	---	689	296	5.09	7.09	6.45	
Sangamon.....	4,149	415	359	866	1,636	483	390	3,450	1,386	3.90	4.73	3.38	
Schuyler.....	293	37	35	17	148	56	---	370	171	3.10	4.42	2.94	
Scott.....	283	40	40	20	156	---	27	357	145	2.74	4.86	2.99	
Shelby.....	860	112	109	51	382	206	---	441	360	2.99	4.53	2.50	
Stark.....	419	62	59	39	192	76	---	439	188	2.65	3.69	2.09	
Stephenson.....	1,414	171	162	292	556	185	48	1,218	454	3.23	4.80	2.83	
Tazewell.....	2,030	216	208	226	943	359	78	1,593	502	3.67	4.98	2.77	
Union.....	400	50	52	36	218	---	44	384	134	3.11	5.45	3.07	
Vermilion.....	3,085	332	256	399	1,472	594	32	3,143	802	3.62	5.46	2.24	
Wabash.....	388	44	29	35	178	---	72	382	136	3.15	3.01	3.15	
Warren.....	764	112	107	58	333	146	8	811	424	2.67	3.69	2.89	

[Totals expressed in thousands]

Washington.....	56	48	25	147	67	313	126	2 36	2 44	2 56
Wayne.....	39	42	18	172	103	430	260	2 73	4 51	2 02
White.....	37	39	20	169	146	446	272	2 52	6 82	4 28
Whiteside.....	174	119	221	651	192	1,331	553	3 08	4 82	3 10
Will.....	377	570	437	2,033	536	3,223	1,104	4 28	6 01	3 65
Williamson.....	82	79	146	572	241	1,125	310	5 24	7 14	3 40
Winnebago.....	429	564	897	1,944	658	3,800	982	4 62	6 86	3 05
Woodford.....	113	101	58	376	178	1,311	310	2 87	5 86	2 37

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Indiana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 92 counties, the 523 cities and towns, the 1,209 school districts, and the 1,016 townships, or a total of 2,841 political units that have power to levy taxes or incur debt.

The data for Indiana were compiled largely from reports on file at the Indiana Legislative Bureau, Indianapolis, Ind.

Fiscal year.—For Indiana the fiscal year reported for the State government is that ending September 30, 1931; for the counties, cities and towns, and townships, the fiscal year is that ending December 31, 1931; while the statistics for the school districts are for the fiscal year ending July 31, 1931.

Population.—The estimated population of Indiana on January 1, 1932, was 3,270,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Indiana the aggregate of revenue receipts is in excess of governmental costs. The State and its political subdivisions collected sufficient revenue to meet all governmental costs, including those for capital outlays, and had remaining \$12,513,641 to apply on the reduction of debt or for other purposes. This excess of revenue receipts over governmental costs was 16.5 percent for the State government, 6.7 percent for the counties, 0.3 percent for the cities and towns, 1.3 percent for the school districts, and 8.1 percent for the townships.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$221, 546, 561	100.0	\$209, 032, 920	100.0	\$199, 034, 882	100.0	\$138, 341, 947	100.0
State government.....	58, 410, 002	26.4	50, 154, 961	24.0	4, 730, 005	2.4	14, 712, 400	10.6
Counties.....	32, 530, 241	14.8	30, 770, 901	14.7	42, 140, 005	21.2	22, 638, 214	16.4
Cities and towns.....	47, 633, 612	21.5	47, 513, 379	22.7	47, 455, 278	23.8	28, 017, 488	20.3
School districts.....	65, 831, 025	29.7	65, 011, 769	31.1	63, 945, 565	32.1	54, 702, 548	39.5
Townships.....	16, 841, 681	7.6	15, 581, 910	7.5	40, 764, 029	20.5	18, 271, 297	13.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Indiana and all subdivisions of the State amounted to \$221,546,561, or an average of \$67.75 for each person in the State. Of this amount \$58,410,002 was for the State; \$32,830,241 for the counties; \$47,633,612 for cities and towns; \$16,841,681 for townships; and \$65,831,025 for school districts. The revenues collected include \$140,317,684, general property taxes; \$2,140,682, special taxes; \$1,585,271, poll taxes; \$27,293,898, licenses and permits; \$6,579,322, special assessments; \$17,018,500, subventions, donations, and pension assessments; \$3,333,737, interest, rents, and highway privileges; \$11,273,246, earnings of public-service enterprises; \$11,409,734, earnings of general departments; \$594,487, fines, forfeits, and escheats. Of the \$17,018,500 classified as subventions, donations, and pension assessments, \$5,772,503 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having over 2,500 population.

General property taxes of the State, counties, and urban places having a population of over 2,500 amounted to \$27,906,000 in 1912, \$62,394,000 in 1922, and \$65,527,004 in 1931, this being an increase of 5 percent from 1922 to 1931, and 134.8 percent from 1912 to 1931. Special taxes amounted to \$170,000 in 1912, \$1,099,000 in 1922, and \$2,140,682 in 1931. Poll taxes amounted to \$386,000 in 1912, \$957,000 in 1922, and \$1,117,257 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,310,000 in 1912, \$4,936,000 in 1922, and \$26,848,754 in 1931. Special assessments amounted to \$3,741,000 in 1912, \$8,844,000 in 1922, and \$6,226,470 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Indiana and its political subdivisions for 1931 amounted to \$209,032,920, or an average expenditure of \$63.92 per person. Of the total amount expended, \$50,154,961 was disbursed by the State government; \$30,770,901 by the counties; \$47,513,379 by cities and towns; \$65,011,769 by school districts; and \$15,581,910 by townships. The total comprises \$143,867,205 for operation and maintenance of general departments; \$7,340,859 for operation and maintenance of public-service enterprises; \$10,320,137 for interest on debt; and \$47,504,719 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$12,661,777; protection to person and property, \$14,276,100; health and sanitation, \$4,070,493; development and conservation of natural resources by State government, \$1,528,971; highways, \$22,770,533; charities, hospitals, and corrections, \$15,134,737; schools, \$65,936,052; libraries, \$1,925,308; recreation, \$2,166,016; and miscellaneous, \$3,397,218. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population include certain other expenditures, such as for elections, financial offices, and recreation.

For 1931 revenue receipts were \$12,513,641 in excess of governmental-cost payments. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over, and did not include smaller incorporated places or town-

ships or school districts. In the period from 1912 to 1931 the payments for the operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns over 2,500 population increased from \$31,989,000 to \$83,127,026, or 159.9 percent; interest payments, from \$1,235,000 to \$4,866,597, or 294.1 percent; and outlay payments, from \$9,019,000 to \$36,444,498, or 304.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the townships, by counties. The aggregate for the State and the totals for the counties are comparable with the prior reports on this subject as are the data for cities and towns and for school districts. In 1922 the township debt was included with that of the county, and for figures comparable with those of 1922 the combined debt of counties and of townships in 1931 and in 1912 should be used.

The special assessment bonds issued under the Barrett Act for cities and towns, for which the cities and towns are not responsible, are not included in this report.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all its minor civil divisions.

For 1931 the combined gross debt of Indiana and its political subdivisions, less sinking fund assets set aside to meet such debt, was \$199,034,882, or an average per capita of \$60.87. In 1922 the average per capita was \$51.21, and in 1912, \$24.41.

Of the total debt reported for 1931, \$4,730,005 was for the State government; \$42,140,005 for the counties; \$47,455,278 for cities and towns; \$40,764,029 for townships; and \$63,945,565 for school districts.

The gross debt of the State government, less sinking fund assets, increased 103.4 percent from 1922 to 1931 and 250.4 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 29.1 percent from 1922 to 1931 and 194.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Indiana, as a general rule, property is assessed by township assessors and deputies. Personal property is assessed annually between March 1 and May 15, with reference to March 1, and is assessed in the township, town, or city in which the owner is an inhabitant, with certain exceptions. Real property is assessed every four years (1928, 1932, etc.) at the time personal property is assessed, and by the same assessors. Each county assessor examines all returns of real and personal property made by the township assessors, and lists and assesses all omitted assessable property.

The assessed valuation of all property in Indiana subject to levies of the general property tax was \$5,073,241,146 in 1931 as compared with \$5,225,700,000 in 1922 and \$1,898,307,000 in 1912. The per capita assessed valuation increased from \$687.60 in 1912 to \$1,751.48 in 1922, and decreased to \$1,551.45 in 1931.

TAX LEVIES

The tax levies of Indiana, as presented in this report, were made on the third Monday in September 1931. All taxes on property, as well as poll taxes, are collected by the several county treasurers except that in cities of the fourth class that are not county seats, an elected city treasurer collects city taxes.

The total levies of the general property tax for the State and all subdivisions were \$45,644,000 in 1912, \$117,138,000 in 1922, and \$138,341,947 in 1931, this being a per capita of \$16.53, \$39.26, and \$42.31, respectively.

Of the total levies reported for 1931, \$14,712,400 was for the State government; \$22,638,214 for the counties; \$28,017,488 for cities and towns; \$54,702,548 for school districts; and \$18,271,297 for townships.

The average rate of levy per \$100 of the assessed valuation was \$2.40 in 1912, \$2.24 in 1922, and \$2.73 in 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
	Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension as-sess-ments	High-way privi-leges, rents, and interest	Earn-ings of public service enter-prises	Earn-ings of general depart-ments		
			Total	General property	Poll	Licenses and permits									
Grand total.....	\$221,547	\$67.75	\$171,338	\$140,318	\$1,585	\$27,294	\$6,579	\$594	\$15,080	\$1,939	\$3,334	\$11,410	\$11,273		
State government.....		17.93	43,706	14,516	600	26,449		448	5,773	1,669	1,944	4,870			
Counties.....	58,410	10.04	25,806	25,481	317	8	1,344	8	3,017		496	2,159			
Cities and towns.....	32,830	22.31	28,543	27,908	223	412	5,220	109	1,017	79	491	930	11,245		
School districts.....	47,634	(¹)	56,611	56,156	442	13			5,224	190	403	3,375	28		
Townships.....	65,831	(¹)	16,672	16,257	3	412	15	29	49	1		76			
ADAMS.....	1,159	58.07	840	824	2	14	7		60		11	73	168		
County.....	1,290	14.03	195	195			1		42		6	36			
Cities and towns.....	262	31.73	77	76	1		6		4		2	3	168		
School districts.....	398	(¹)	351	350	1				13		3				
Townships.....	219	(¹)	217	203		14			1			1			
ALLEN.....	152,300	56.72	6,173	6,001	135	37	263	17	231	24	84	312	1,534		
County.....	1,748	11.45	1,429	1,386	43		67	8	44		35	165			
Cities and towns.....	3,508	28.76	1,637	1,576	35	26	194	5	57	6	34	41	1,534		
School districts.....	2,900	(¹)	2,634	2,577	57				128	17	15	106			
Townships.....	482	(¹)	473	462		11	2	4	2	1					
BARTHOLOMEW.....	25,000	38.60	746	734	7	5	12	1	68		10	92	36		
County.....	288	11.52	198	197	1				32		3	55			
Cities and towns.....	12,162	15.95	132	129	2	1	12	1	6		3	4	36		
School districts.....	403	(¹)	338	334	4				29		4	32			
Townships.....	80	(¹)	78	74		4			1			1			
BENTON.....	11,886	66.30	623	619		4	61		52		8	18	26		
County.....	218	18.34	111	111			60		37		4	6			
Cities and towns.....	4,784	15.26	43	42		1			2		4	1	26		
School districts.....	336	(¹)	312	312					10		3	11			
Townships.....	161	(¹)	157	154		3	1		3						

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service enterprises	
				Total	General property	Poll	Licenses and permits							
CRAWFORD														
County	10,160	\$311	\$30.61	\$189	\$186	\$2	\$1			\$115		\$3	\$4	
Cities and towns	10,160	84	8.27	58	56	2				22		2	2	
School districts	2,832	14	4.94	12	12					1		1		
Townships		158	(⁶)	66	66		1			92				
		55	(⁶)	53	52								2	
LAVIERS														
County	25,832	1,251	48.43	807	800	5	2	\$84		123		7	65	\$165
Cities and towns	25,832	302	11.69	226	224	2		32		31		2	11	
School districts	12,207	280	22.94	51	51			52		6		3	3	165
Townships		511	(⁶)	373	370	3				86		2	50	
		158	(⁶)	157	155		2						1	
DEARBORN														
County	21,200	790	37.26	573	568	3	2	7		95		6	50	59
Cities and towns	21,200	209	9.86	171	170	1				29		3	6	
School districts	10,914	163	14.93	88	87	1		7		5		1	3	59
Townships		346	(⁶)	243	242	1				61		2	40	
		72	(⁶)	71	69		2						1	
DECATUR														
County	17,308	809	46.74	678	672	3	3	1		54		8	68	
Cities and towns	17,308	259	14.96	195	194	1				35		4	25	
School districts	7,673	90	11.73	82	81		1	1		4		2	1	
Townships		342	(⁶)	283	281	2				15		2	42	
		118	(⁶)	118	116		2							
DE KALB														
County	24,911	1,397	56.08	914	900	6	8	42		68		18	87	268
Cities and towns	24,911	256	10.28	205	205			1		32		7	11	
School districts	14,043	452	32.19	126	125		1	41		6		6	5	268
Townships		479	(⁶)	374	368	6				29		5	71	
		210	(⁶)	209	202		7			1				

DELAWARE	69,100	2,840	41.10	2,401	2,450	18	14	96	\$4	120	\$8	25	70	17
County.....	69,100	2,823	7.57	435	430	5	---	13	---	43	---	9	23	---
Cities and towns.....	51,693	782	15.16	639	620	3	7	83	3	24	1	10	5	17
School districts.....	---	1,321	(^c)	1,206	1,196	10	---	---	---	61	7	6	41	---
Townships.....	---	214	(^c)	211	204	---	7	---	1	1	---	---	1	---
DUBOIS	20,700	847	40.92	514	501	9	4	18	1	91	---	3	33	187
County.....	20,700	168	8.12	136	132	4	---	2	---	22	---	1	7	---
Cities and towns.....	8,880	281	31.64	71	68	2	1	16	1	4	---	1	1	187
School districts.....	---	270	(^c)	180	178	2	---	---	---	65	---	1	24	---
Townships.....	---	128	(^c)	127	123	1	3	---	---	---	---	---	1	---
ELKHART	71,000	3,327	46.86	2,670	2,632	19	19	52	3	120	7	31	122	313
County.....	71,000	599	8.44	532	526	6	---	4	---	30	---	5	28	---
Cities and towns.....	49,529	1,004	20.27	687	575	6	6	48	3	23	2	13	15	313
School districts.....	---	1,423	(^c)	1,252	1,245	7	---	---	---	74	5	13	70	---
Townships.....	---	301	(^c)	299	286	---	13	---	---	2	---	---	---	---
FAYETTE	19,600	848	43.27	702	690	5	7	33	1	46	---	9	18	39
County.....	19,600	184	9.39	154	150	4	---	---	---	22	---	2	6	---
Cities and towns.....	13,100	241	18.40	157	153	1	3	32	1	6	---	2	4	39
School districts.....	---	358	(^c)	327	327	---	---	---	---	18	---	5	8	---
Townships.....	---	65	(^c)	64	60	---	4	1	---	---	---	---	---	---
FLOYD	35,300	1,061	30.91	918	915	1	2	45	3	91	---	5	29	---
County.....	35,300	254	7.20	222	222	---	---	---	---	22	---	3	7	---
Cities and towns.....	20,831	319	11.85	247	245	1	1	45	2	13	---	1	11	---
School districts.....	---	396	(^c)	328	328	---	---	---	---	56	---	1	11	---
Townships.....	---	122	(^c)	121	120	---	1	---	1	---	---	---	---	---
FOUNTAIN	17,971	863	48.02	651	643	3	5	8	1	73	---	7	55	68
County.....	17,971	185	10.29	138	138	---	---	1	---	33	---	3	10	---
Cities and towns.....	8,968	148	16.50	65	62	1	2	7	1	5	---	1	1	68
School districts.....	---	407	(^c)	326	324	2	---	---	---	34	---	3	44	---
Townships.....	---	123	(^c)	122	119	---	3	---	---	1	---	---	---	---
FRANKLIN	14,498	525	36.21	421	415	1	5	---	---	58	---	8	31	7
County.....	14,498	152	10.48	115	115	---	---	---	---	26	---	4	7	---
Cities and towns.....	3,610	37	10.25	25	25	---	---	---	---	2	---	2	1	7
School districts.....	---	245	(^c)	191	190	1	---	---	---	30	---	2	22	---
Townships.....	---	91	(^c)	90	85	---	5	---	---	---	---	---	---	---
FULTON	15,038	816	64.26	720	712	3	5	9	---	51	---	8	15	13
County.....	15,038	173	11.50	123	123	---	---	7	---	32	---	3	8	---
Cities and towns.....	5,529	100	18.09	81	80	1	---	1	---	3	---	1	1	13
School districts.....	---	391	(^c)	366	364	2	---	---	---	15	---	4	6	---
Townships.....	---	152	(^c)	150	145	---	5	1	---	1	---	---	---	---

: Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments and licenses	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, rents, and interest	Earn-ings of public service enter-prises	Earn-ings of general depart-ments
					Total	General property	Poll	Licenses and permits							
GIBSON	County	29,200	\$1,285	\$44.01	\$1,063	\$1,044	\$15	\$4	\$60	\$1	\$70		\$13	\$59	\$19
	Cities and towns	20,200	372	12.74	276	271	5		15		32		7	12	
	School districts	15,660	137	8.80	90	84	5	1	15	1	8		2	2	19
	Townships		566	(8)	488	483	5				29		4	45	
			210	(3)	209	206		3			1				
GRANT	County	51,066	2,056	40.26	1,654	1,623	20	11	60	2	104		14	118	104
	Cities and towns	51,066	397	7.77	292	284	8		21		46		7	31	
	School districts	34,232	536	15.66	362	356	4	2	39	1	16		2	2	104
	Townships		918	(6)	796	788	8				42		5	75	
			205	(6)	204	195		9		1					
GREENE	County	31,451	1,298	41.23	868	851	13	4	65		198		8	56	103
	Cities and towns	31,451	365	11.59	270	265	5		37		36		4	18	
	School districts	14,228	238	16.73	94	92	2		28		7		1	5	103
	Townships		545	(6)	355	349	6				164		3	33	
			150	(6)	149	145		4			1				
HAMILTON	County	23,444	1,040	44.36	870	852	10	8	14		73		8	69	6
	Cities and towns	23,444	273	11.64	186	182	4		10		46		3	28	
	School districts	10,478	140	13.36	108	105	2	1	4		5		2	15	6
	Townships		470	(6)	420	416	4				21		3	26	
			157	(6)	156	149		7			1				
HANCOCK	County	16,605	823	49.56	644	634	7	3	7	1	54		8	28	81
	Cities and towns	16,605	190	11.44	139	136	3				38		4	9	
	School districts	7,079	151	21.33	53	51	1	1	7	1	3		1	5	81
	Townships		406	(6)	376	373	3				13		3	14	
			76	(6)	76	74		2							

HARRISON	17,254	572	33.15	367	361	4	2	1	---	108	---	3	25	8
County	17,254	167	7.68	134	134	3	---	---	---	25	---	2	3	---
Cities and towns	3,405	27	7.93	176	176	---	---	1	---	2	---	1	---	8
School districts	---	302	(6)	138	127	1	---	---	---	141	---	---	22	---
Townships	---	76	(6)	76	74	---	2	---	---	---	---	---	---	---
HENDRICKS	10,725	962	48.77	806	791	9	6	29	---	54	---	9	25	39
County	10,725	256	12.08	104	101	1	---	---	---	33	---	5	10	---
Cities and towns	7,347	117	13.92	58	57	1	---	14	---	4	---	1	1	39
School districts	---	424	(6)	380	385	5	---	---	---	17	---	3	14	---
Townships	---	166	(6)	104	108	---	6	1	---	---	---	---	---	---
HENRY	35,300	1,657	46.94	1,171	1,149	15	7	91	2	88	---	16	123	166
County	35,300	397	11.25	170	287	3	---	36	---	43	---	5	43	---
Cities and towns	21,194	435	20.52	190	183	6	1	55	1	10	---	6	7	166
School districts	---	771	(6)	659	663	6	---	---	---	34	---	5	73	---
Townships	---	54	(6)	52	46	---	6	---	1	1	---	---	---	---
HOWARD	47,200	1,741	36.89	1,563	1,540	15	8	9	2	100	\$6	13	41	7
County	47,200	394	8.35	332	328	4	---	7	---	38	---	5	12	---
Cities and towns	34,121	399	11.69	362	369	2	1	2	2	16	---	4	5	7
School districts	---	774	(6)	696	687	9	---	---	---	45	---	4	24	---
Townships	---	174	(6)	173	166	---	7	---	---	1	---	---	---	---
HUNTINGTON	29,073	1,500	54.69	1,294	1,276	11	7	59	1	72	---	14	49	101
County	29,073	363	12.55	266	263	3	---	16	---	34	---	7	42	---
Cities and towns	17,085	387	22.65	230	225	3	2	43	1	8	---	2	2	101
School districts	---	653	(6)	616	611	5	---	---	---	28	---	5	4	---
Townships	---	186	(6)	182	177	---	5	---	---	2	---	---	1	---
JACKSON	23,731	846	35.65	670	658	9	3	11	---	116	---	7	29	13
County	23,731	182	7.67	132	130	2	---	3	---	36	---	3	8	---
Cities and towns	10,899	117	13.40	113	113	4	---	8	---	6	---	1	2	13
School districts	---	414	(6)	318	315	3	---	---	---	74	---	3	19	---
Townships	---	103	(6)	103	100	---	3	---	---	---	---	---	---	---
JASPER	13,388	1,013	75.66	716	711	2	3	87	---	64	---	8	65	73
County	13,388	312	23.30	167	167	---	---	81	---	34	---	4	26	---
Cities and towns	4,078	48	32.12	48	46	2	---	5	---	2	---	2	1	73
School districts	---	267	(6)	300	300	---	---	---	---	28	---	2	37	---
Townships	---	203	(6)	201	198	---	3	1	---	201	---	---	1	---
JAY	20,846	1,011	48.50	696	684	5	7	26	2	59	---	10	65	153
County	20,846	198	9.50	135	134	1	---	13	---	35	---	4	11	---
Cities and towns	10,806	261	25.33	81	79	3	1	13	2	5	---	3	4	153
School districts	---	350	(6)	280	277	1	---	---	---	18	---	3	49	---
Townships	---	202	(6)	200	194	---	6	---	---	1	---	---	1	---

: Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, bridges, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JEFFERSON	19,182	\$703	\$36.65	\$498	\$461	\$5	\$2	\$15	\$1	\$152		\$3	\$16	\$28
	County	155	8.08	120	117	3				28		1	6	
	Cities and towns	130	17.09	80	80			15	1	4		1	1	28
	School districts	327	(²)	199	197	2				119		1	8	
	Townships	91	(²)	89	87		2			1			1	
JENNINGS	11,800	517	43.81	362	357	2	3	17		102		2	22	12
	County	129	10.93	97	96	1				27		1	4	
	Cities and towns	58	17.06	27	26		1	17		2				12
	School districts	237	(²)	146	145					72		1	18	
	Townships	93	(²)	92	90		2			1				
JOHNSON	21,900	983	44.89	789	779	6	4	20		60		9	53	52
	County	222	10.14	180	178	2		1		31		3	7	
	Cities and towns	205	18.69	123	121	1	1	19		5		2	4	52
	School districts	460	(²)	391	388	3				23		4	42	
	Townships	96	(²)	95	92		3			1				
KNOX	43,813	2,181	49.78	1,868	1,852	10	6	128	1	129		13	42	
	County	568	12.96	490	490			22		42		4	20	
	Cities and towns	392	15.05	265	258	4	3	106	1	12		1	7	
	School districts	929	(²)	834	828	6				73		8	14	
	Townships	292	(²)	289	286		3			2			1	
KOSCIUSKO	27,600	1,574	57.03	1,369	1,356	6	7	39		67		14	70	15
	County	373	13.51	312	312			10		29		7	15	
	Cities and towns	197	16.66	139	137	2		29		6		1	7	15
	School districts	645	(²)	561	557	4				31		6	47	
	Townships	359	(²)	357	350		7			1			1	

LAGRANGE	13,780	784	56.89	661	655	1	5	18				44				8	41	12
County	13,780	129	13.06	129	129			16				24				4	7	12
Cities and towns	3,037	33	33	33	33	1		2				1				1	5	12
School districts		339	(1)	339	338							19				3	28	
Townships		161	(1)	160	155		5									1		
LAKE																		
County	278,600	15,457	55.48	12,347	12,257	27	63	1,160	20			515	44			73	353	945
Cities and towns	278,600	1,777	6.38	1,513	1,513			55				43				25	141	
School districts	261,349	6,399	24.48	4,103	4,032	16	55	1,105	17			120	14			32	91	917
Townships		5,879	(1)	5,351	5,351	11						351	30			16	82	28
		1,402	(1)	1,369	1,361		8		3			1					29	
LA PORTE																		
County	62,200	3,836	61.67	3,108	3,084	8	16	320	5			120				25	110	148
Cities and towns	62,200	804	12.93	622	617	5		90				34				13	37	
School districts	45,595	1,164	25.53	751	742		8	221	5			21				3	15	148
Townships		1,320	(1)	1,188	1,186	2						65				10	57	
		1,548	(1)	1,547	539		8										1	
LAWRENCE																		
County	36,800	1,625	44.16	1,168	1,145	16	7	100	2			206				10	50	89
Cities and towns	36,800	1,332	7.01	1,279	1,273	6						36				5	12	
School districts	18,336	405	22.09	204	197		1	100	1			8				1	2	80
Townships		722	(1)	621	517	4						161				4	36	
		166	(1)	164	158		6		1			1						
MADISON																		
County	85,200	4,334	50.87	2,829	2,774	37	18	143	4			162	8			32	165	991
Cities and towns	85,200	1,597	7.02	500	493	7		12				47				9	20	
School districts	61,858	1,855	29.90	649	635	5	9	131	3			26	3			16	33	991
Townships		1,388	(1)	1,183	1,163	25						85	5			7	103	
		494	(1)	492	483		9		1			1						
MARION																		
County	435,400	21,678	49.79	19,121	18,839	76	206	792	37			619	109			201	715	84
Cities and towns	435,400	3,289	7.55	2,981	2,945	28	8	3				51				51	203	
School districts	378,574	9,204	24.31	7,705	7,511	34	160	789	32			191	34			122	247	84
Townships		8,556	(1)	7,913	7,886	14	13					376	75			28	264	
		629	(1)	622	497		25		5			1					1	
MARSHALL																		
County	25,300	1,438	56.84	1,130	1,113	11	6	68				63				10	71	96
Cities and towns	25,300	272	14.62	288	288	4		24				35				5	14	
School districts	11,676	272	23.30	119	116	2	1	44				6				2	5	96
Townships		571	(1)	495	490	5						22				3	51	
		225	(1)	224	219		5										1	
MARTIN																		
County	10,103	366	36.23	218	215	2	1					131				1	13	3
Cities and towns	10,103	80	7.92	55	54	1						21				1	3	
School districts	3,331	28	8.41	22	22							2					1	3
Townships		196	(1)	79	78	1						108					9	
		62	(1)	62	61		1											

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued
 [Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, and licenses, rents and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Poll	Licenses and permits							
MIAMI.			\$1,770	\$60.82	\$1,215	\$1,199	\$10	\$6	\$39	\$1	\$71		\$17	\$93	\$334
County.....			29,100	355	272	270	2		2		36		6	39	
Cities and towns.....			29,100	12.20	155	151	3	1	37	1	8		4	4	334
School districts.....			16,043	33.85	590	585	5				26		7	49	
Townships.....				672	198	193		5			1			1	
			200	()											
MONROE.			1,703	44.93	1,141	1,119	13	9	212	2	157		7	74	110
County.....			37,900	291	246	241	5				30		3	12	
Cities and towns.....			37,900	7.68	205	198	6	4	212	2	9		1	6	110
School districts.....			20,877	26.11	590	587	3				118		3	55	
Townships.....				736	560	557		5						1	
			131	()	130	125									
MONTGOMERY.			1,602	59.38	1,112	1,102	4	6	28		77		21	89	275
County.....			26,980	313	195	193	2		14		45		4	55	
Cities and towns.....			26,980	11.80	157	154		3	14		8		8	5	275
School districts.....			15,308	30.51	571	569	2				24		9	28	
Townships.....				632	189	186		3						1	
			190	()											
MORGAN.			762	39.23	573	565	4	4	14		63		7	81	24
County.....			19,424	8.42	123	120	3				28		3	16	
Cities and towns.....			19,424	13.01	75	75			1		4		2	5	24
School districts.....			8,531	13.01	264	263	1				30		2	58	
Townships.....				354	111	107		4			1			2	
			114	()											
NEWTON.			708	71.94	520	517		3	58		45		4	57	24
County.....			9,841	20.32	111	111			50		30		2	7	
Cities and towns.....			9,841	17.62	39	38		1	8		2		2	4	24
School districts.....			4,370	325	264	264					13			46	
Townships.....				106	106	104		2							

NAME	1,348	60.17	979	969	3	7	52	1	68	10	74	164
NOBLE	22,404	33.61	235	235	---	---	15	---	38	4	13	164
County	22,404	33.75	235	235	---	---	36	---	4	3	20	164
Cities and towns	9,541	(^a)	95	95	---	---	---	---	25	3	41	---
School districts	501	(^a)	432	429	3	---	---	---	1	---	---	---
Townships	220	(^a)	217	210	3	7	1	1	---	---	---	---
OHIO	155	41.37	119	117	1	1	---	---	27	---	9	---
County	3,747	14.95	35	35	---	---	---	---	19	---	2	---
Cities and towns	1,379	13.05	17	17	---	---	---	---	1	---	---	---
School districts	60	(^a)	46	45	1	---	---	---	7	---	7	---
Townships	21	(^a)	21	20	1	1	---	---	---	---	---	---
ORANGE	17,500	43.37	488	482	2	4	5	---	160	5	65	36
County	17,500	9.89	136	135	1	---	---	---	30	2	5	---
Cities and towns	7,074	15.27	63	62	---	1	5	---	3	1	---	36
School districts	366	(^a)	178	177	1	---	---	---	127	2	59	---
Townships	112	(^a)	111	108	1	3	---	---	---	---	---	---
OWEN	476	41.93	346	339	3	4	3	---	101	2	22	2
County	11,351	10.48	88	86	2	---	---	---	26	1	4	---
Cities and towns	2,901	9.65	21	20	1	1	3	---	2	---	---	2
School districts	246	(^a)	155	154	1	---	---	---	73	1	18	---
Townships	83	(^a)	82	79	1	3	---	---	---	---	---	---
PARKE	16,561	45.47	527	518	5	4	38	---	86	8	36	58
County	16,561	12.68	129	126	3	---	---	---	39	3	9	---
Cities and towns	4,597	24.58	43	42	---	1	8	---	2	1	1	58
School districts	354	(^a)	279	277	2	---	---	---	45	4	26	---
Townships	76	(^a)	76	73	2	3	---	---	---	---	---	---
PERRY	542	32.60	350	342	6	2	9	---	136	3	24	20
County	16,625	7.34	93	90	3	---	---	---	21	2	6	---
Cities and towns	7,700	9.61	37	35	2	---	9	---	4	2	4	---
School districts	283	(^a)	157	156	1	---	---	---	111	1	14	20
Townships	63	(^a)	63	61	1	2	---	---	---	---	---	---
PIKE	589	36.00	463	457	4	2	25	---	62	6	20	13
County	16,361	11.12	144	141	3	---	7	---	21	3	7	---
Cities and towns	4,159	15.63	30	30	---	---	18	---	2	1	1	13
School districts	255	(^a)	203	202	1	---	---	---	39	2	11	---
Townships	87	(^a)	86	84	1	2	---	---	---	---	---	---
PORTER	1,847	79.27	1,410	1,402	1	7	296	---	62	14	50	15
County	23,300	21.33	375	375	---	---	59	---	33	9	21	---
Cities and towns	12,674	35.19	178	175	1	2	237	---	6	1	9	15
School districts	609	(^a)	563	563	---	---	---	---	22	4	20	---
Townships	295	(^a)	294	289	1	5	---	---	1	---	---	---

: Not computed.

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and interest	Earnings of general department-ments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
POSEY.....	17,853	\$843	\$47.22	\$698	\$694	\$1	\$3	\$24		\$55		\$14	\$30	\$22
County.....	17,853	277	15.52	215	214	1		18		31		7	6	
Cities and towns.....	121	121	15.86	83	82		1	5		4		4	3	22
School districts.....	7,631	287	(²)	244	244					19		3	21	
Townships.....	158	158	(²)	156	154		2	1		1				
PULASKI.....	11,195	650	58.06	525	520	2	3	7		48		4	31	35
County.....	11,195	180	16.08	139	138	1		1		31		2	7	
Cities and towns.....	3,284	74	22.53	31	30		1	5		2			1	35
School districts.....	272	272	(²)	232	231	1				15		2	23	
Townships.....	124	124	(²)	123	121		2	1						
PUTNAM.....	20,500	985	48.05	818	802	9	7	34		67		8	51	7
County.....	20,500	267	13.02	194	191	3		1		40		4	28	
Cities and towns.....	6,688	107	16.00	63	61	1		33		3			1	7
School districts.....	429	429	(²)	379	376	3				24		4	22	
Townships.....	182	182	(²)	182	174	2	6							
RANDOLPH.....	24,859	1,233	49.60	1,076	1,063	7	6	16		72		11	39	19
County.....	24,859	283	11.38	206	206	2		13		40		5	17	
Cities and towns.....	11,854	155	13.08	121	119	1	1	3		6		1	5	19
School districts.....	561	561	(²)	513	509	4				26		5	17	
Townships.....	234	234	(²)	234	229		5							
RIPLEY.....	18,078	734	40.60	585	578	4	3	5		77		4	48	15
County.....	18,078	227	12.56	187	184	3				30		2	8	
Cities and towns.....	5,766	77	13.35	52	52			5		3			2	15
School districts.....	290	290	(²)	215	214	1				44		2	38	
Townships.....	131	131	(²)	131	128		3							
RUSH.....	19,400	1,064	54.85	813	802	7	4	16		54	\$1	9	57	114
County.....	19,400	181	9.33	132	129	3		1		32		3	13	
Cities and towns.....	7,014	247	35.22	98	97	1		15		3	1	3	13	114
School districts.....	450	450	(²)	388	385	3				19		3	30	
Townships.....	186	186	(²)	185	181		4						1	

ST. JOSEPH.	169,700	8,249	48.61	6,158	6,075	50	33	610	\$8	279	19	67	243	865
County.....	169,700	1,412	8.32	1,258	1,242	16	1	26	6	31	14	14	83	865
Cities and towns.....	142,709	3,152	22.09	1,641	1,507	10	24	584	6	65	4	27	60	865
School districts.....		3,224	(^c)	2,900	2,876	24				183	15	26	100	
Townships.....		461	(^c)	459	450		9		2					
SCOTT.	6,664	311	46.67	204	201	2	1	5		53		2	17	80
County.....	6,664	101	15.16	74	73	1		1		22		1	3	
Cities and towns.....	1,702	46	27.03	11	11			4		1				30
School districts.....		124	(^c)	79	78	1				30		1	14	
Townships.....		40	(^c)	40	39		1							
SHELBY.	26,600	1,169	43.95	995	984	8	3	17	1	62		14	79	
County.....	26,600	135	7.14	135	133	2				35		7	13	
Cities and towns.....	11,408	216	18.93	166	164	2		17	1	5		1	25	1
School districts.....		550	(^c)	481	477	4				22		6	41	
Townships.....		213	(^c)	213	210		3							
SPENCER.	16,713	503	30.10	353	344	7	2	6		104		6	34	
County.....	16,713	142	8.50	99	95	4		4		24		5	10	
Cities and towns.....	4,439	26	5.86	21	19	2		2		2			1	
School districts.....		245	(^c)	143	142	1				78		1	23	
Townships.....		90	(^c)	90	88		2							
STARKE.	10,700	639	58.72	501	497	3	1	67		44		8	12	7
County.....	10,700	246	22.99	143	140	3		61		31		4	7	
Cities and towns.....	3,581	60	16.76	43	43			5		2		1	2	7
School districts.....		237	(^c)	220	220					11		3	3	
Townships.....		96	(^c)	95	94		1	1						
STEUBEN.	13,400	718	53.58	575	569	1	5	19		43		8	55	18
County.....	13,400	177	13.21	119	119			17		26		3	12	
Cities and towns.....	4,565	74	16.21	50	48	1	1	2		15		1	1	18
School districts.....		322	(^c)	262	262					4		4	41	
Townships.....		145	(^c)	144	140		4						1	
SULLIVAN.	28,133	1,172	41.66	880	866	10	4	53	1	134		11	91	2
County.....	28,133	323	11.48	227	224	3		15		36		6	39	
Cities and towns.....	11,631	144	12.38	93	92	1		38	1	5		1	4	2
School districts.....		525	(^c)	380	374	6				93		4	48	
Townships.....		180	(^c)	180	176		4							
SWITZERLAND.	8,432	325	38.54	205	193	10	2			78		2	20	20
County.....	8,432	93	11.03	67	62	5				22		1	3	
Cities and towns.....	1,555	38	24.44	16	16			1		55		1	16	20
School districts.....		150	(^c)	78	73	5								
Townships.....		44	(^c)	44	42		2							

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v. * Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments and enterprises	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
TIPPECANOE.....	48,300	\$2,403	\$48.75	\$1,914	\$1,889	\$14	\$11	\$168	\$1	\$110	\$1	\$20	\$73	\$116
	County.....	485	10.04	389	381	8	2	10	1	38	1	9	39	116
	Cities and towns.....	688	20.93	378	374	2	2	157	1	15	4	7	16	
	School districts.....	32,871	(3)	971	967	4	9	1		57			18	
	Townships.....	1,177	(3)	176	167									
TIPSON.....	15,208	760	49.97	513	504	6	3	35		58		8	29	117
	County.....	194	12.76	123	120	3		25		36		3	7	
	Cities and towns.....	191	29.05	57	56	1		10		3		2	2	117
	School districts.....	344	(3)	303	301	2				18		3	20	
	Townships.....	31	(3)	30	27		3			1				
UNION.....	5,880	338	57.48	280	277	1	2			29		3	21	5
	County.....	74	12.59	47	46	1				21		2	4	
	Cities and towns.....	26	15.49	20	20					1				5
	School districts.....	176	(3)	153	153		2			7		1	15	
	Townships.....	62	(3)	60	58								2	
VANDERBURG.....	116,900	5,833	49.90	4,601	4,504	51	46	119	7	186	18	87	224	591
	County.....	979	8.37	854	843	11		2		29		17	77	
	Cities and towns.....	2,490	23.87	1,637	1,586	10	41	117	2	49	6	59	29	591
	School districts.....	1,943	(3)	1,694	1,664	30				108	12	11	118	
	Townships.....	421		411	411		5		5					
VERMILION.....	23,298	958	41.23	811	811	6	2			62		6	66	5
	County.....	227	9.77	165	165					29		3	30	
	Cities and towns.....	85	6.68	68	66	2				6		1	5	
	School districts.....	470	(3)	411	407	4	2			26		2	31	
	Townships.....	176	(3)	176	173			2		1				
VIGO.....	98,861	4,600	46.53	4,066	3,981	66	19	43	5	242	19	41	161	23
	County.....	881	8.54	749	732	17		5		37		12	41	
	Cities and towns.....	1,118	16.57	945	925	4	16	38	3	32	5	17	55	23
	School districts.....	2,180	(3)	1,918	1,873	45				172	14	12	64	
	Townships.....	458	(3)	454	451		3		2	1			1	

WABASH	25,170	1,318	52,36	1,154	1,140	5	9	27	71	9	43	14
County	25,170	292	11,60	219	219	1	6	6	37	4	26	14
Cities and towns	13,071	188	14,38	141	141	1	1	21	6	1	3	14
School districts	606	606	(6)	564	560	4	8		28	4	10	
Townships	232	232	(6)	228	220						4	
WARREN	9,167	516	56,29	416	413	1	2	3	48	6	25	18
County	9,167	161	17,56	117	116	1		2	33	3	6	
Cities and towns	2,136	34	15,32	14	14			1	1			18
School districts	213	213	(6)	180	180				13	3	17	
Townships	108	108	(6)	105	103		2		1		2	
WARRECK	18,230	728	39,93	556	548	5	3	29	93	6	20	24
County	18,230	200	10,97	157	155	2		11	22	3	7	
Cities and towns	6,615	93	14,06	45	43	1	1	18	3	1	2	24
School districts	296	296	(6)	215	213	2			68	2	11	
Townships	139	139	(6)	139	137		2					
WASHINGTON	16,285	623	38,26	462	457	2	3		103	6	43	9
County	16,285	171	10,50	129	127	2			30	4	8	
Cities and towns	5,073	52	10,25	37	37				2	1	3	9
School districts	291	291	(6)	188	188		3		70		32	
Townships	109	109	(6)	108	105				1			
WAYNE	55,900	3,094	55,35	2,039	2,014	18	7	32	117	6	87	770
County	55,900	435	7,78	365	357	8			44	7	19	
Cities and towns	40,680	1,373	33,75	510	506	2	2	32	19	1	12	770
School districts	1,108	1,108	(6)	983	985	8			54	5	50	
Townships	178	178	(6)	171	166		5		1		6	
WELLS	18,411	994	53,99	716	713		3	31	64	8	59	116
County	18,411	331	17,98	223	223			30	43	3	32	
Cities and towns	6,419	172	26,80	47	47			1	3	1	4	116
School districts	418	418	(6)	374	374		3		18	4	22	
Townships	73	73	(6)	72	69						1	
WHITE	15,831	998	63,04	782	772	6	4	79	58	6	35	38
County	15,831	264	16,68	142	139	3		66	36	3	17	
Cities and towns	6,570	133	20,24	76	75		1	13	3	1	1	38
School districts	400	400	(6)	364	361	3			19	2	15	
Townships	201	201	(6)	200	197		3				1	
WHITLEY	16,000	980	61,25	703	692	6	5	20	51		44	183
County	16,000	226	14,13	171	171				31	3	15	
Cities and towns	6,264	233	37,20	62	60	2		12	3	2	1	153
School districts	347	347	(6)	300	296	4			17	4	26	
Townships	174	174	(6)	170	165		5	2			2	

*Not computed.

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Sub-ventions and grants	Donations, gifts, and pen-sion assess-ments	High-way priv-ileges, rents, inter-est	Earn-ings of general depart-ments	Earn-ings of public service enter-prises
				Total	General prop-erty	Poll	Licen-ses and permits							
	2, 135, 560	\$47, 634	\$22. 31	\$28, 543	\$27, 908	\$223	\$412	\$5, 290	\$109	\$1, 017	\$79	\$491	\$930	\$11, 945
	30,000 population and over.....	29, 326	24. 20	19, 057	18, 593	122	342	2, 936	75	578	77	349	555	5, 699
Indianapolis.....	369, 800	9, 013	24. 37	7, 575	7, 383	33	169	757	32	187	34	121	247	60
Fort Wayne.....	118, 900	3, 441	29. 01	1, 807	1, 547	34	26	174	5	55	6	33	40	1, 521
South Bend.....	108, 100	2, 271	21. 01	1, 299	1, 270	7	22	388	5	50	4	23	53	447
Gary.....	105, 900	1, 731	16. 35	1, 532	1, 516	10	16	76	7	48	8	7	55	591
Evansville.....	104, 300	2, 490	23. 87	1, 637	1, 586	10	41	117	2	49	6	59	29	591
Hammond.....	67, 800	2, 291	33. 79	1, 020	993	7	20	944	3	31	4	13	18	288
Terre Haute.....	62, 810	1, 068	17. 48	933	914	3	16	36	3	30	5	17	55	19
East Chicago.....	57, 100	1, 635	28. 63	988	963	8	17	5	5	26	2	8	11	590
Muncie.....	47, 000	743	15. 81	605	595	3	7	83	3	22	1	10	4	15
Anderson.....	46, 700	1, 555	38. 21	454	442	5	7	111	2	19	3	15	18	933
Elkhart.....	33, 400	609	18. 23	381	370	5	6	31	2	16	2	12	6	159
Kokomo.....	33, 100	389	11. 75	353	350	2	2	1	2	16	1	4	5	7
Richmond.....	33, 000	1, 247	37. 79	462	448	2	2	28	3	16	1	25	10	712
Mishawaka.....	30, 200	813	26. 92	221	216	3	2	185	1	13	---	2	4	387
8,000 to 30,000 population.....	367, 824	8, 737	23. 75	4, 628	4, 551	43	34	1, 352	26	169	1	48	159	2, 354
Michigan City.....	27, 900	667	23. 91	390	384	---	6	168	4	13	---	2	11	79
Lafayette.....	26, 900	573	21. 30	319	316	2	1	107	1	12	1	4	14	115
New Albany.....	26, 300	316	12. 02	245	243	1	1	45	2	12	---	1	1	11
Marion.....	24, 600	433	17. 60	308	304	3	1	37	1	11	---	1	1	65
Bloomington.....	19, 800	534	26. 97	197	189	5	3	210	2	8	---	1	6	110

Logansport.....	18,508	706	38.15	202	198	3	1	28	2	9	4	15	446
Vincennes.....	17,600	338	19.20	227	222	3	2	95	1	8	7	7	68
La Porte.....	15,900	457	28.74	325	323	1	2	50	1	7	1	4	61
New Castle.....	14,027	273	19.46	147	142	5	5	48	1	7	1	5	70
Bedford.....	13,900	335	24.10	165	160	5	5	91	1	6	1	1	242
Huntington.....	13,420	314	23.40	197	193	2	2	40	1	6	1	2	67
Connersville.....	13,100	241	18.40	157	153	1	3	32	1	6	2	4	39
Peru.....	12,800	514	40.16	132	129	2	1	37	1	6	3	4	331
Frankfort.....	12,300	435	35.37	143	140	2	1	31	1	6	3	9	242
Jeffersonville.....	12,300	162	13.17	121	120	1	1	34	1	6	1	1	242
Whiting.....	11,000	364	33.09	319	318	1	1	17	2	5	1	2	36
Shelbyville.....	10,800	209	19.35	160	158	2	1	17	1	5	1	25	151
Elwood.....	10,685	141	13.20	123	122	1	1	9	1	5	1	2	151
Goshen.....	10,500	333	31.71	157	157	1	2	16	1	5	5	4	231
Crawfordsville.....	10,400	393	37.79	134	132	1	2	14	1	5	5	4	231
Columbus.....	10,100	186	18.42	125	122	2	1	12	1	5	3	4	36
Washington.....	9,100	267	29.34	41	41	1	1	52	1	4	3	2	165
Wabash.....	8,940	124	14.03	112	110	1	1	6	1	4	3	2	165
Brazil.....	8,744	120	13.72	70	67	2	1	7	1	4	7	3	29
Valparaiso.....	8,300	302	36.39	111	108	1	2	166	1	4	8	8	13
2,500 to 3,000 population.....	253,227	5,307	20.96	2,437	2,386	35	16	594	7	124	44	128	1,973
Clinton.....	7,936	52	6.55	43	42	1	1	6	1	4	1	5	18
Seymour.....	7,508	110	14.65	98	96	2	2	11	1	4	1	1	28
Princeton.....	7,505	82	10.93	64	61	3	1	17	1	3	1	1	26
Hartford City.....	6,613	88	13.31	49	48	1	1	15	1	3	1	3	114
Madison.....	6,530	127	19.45	78	78	1	1	14	1	3	2	13	114
Lebanon.....	6,445	119	18.46	73	71	1	1	64	1	3	1	3	26
Hobart.....	5,787	137	23.67	68	68	1	1	11	1	3	1	6	114
Warsaw.....	5,730	101	17.63	81	80	1	1	15	1	3	2	13	114
Rushville.....	5,709	239	41.86	92	91	1	1	15	1	3	2	13	114
Greensburg.....	5,702	81	14.21	75	74	1	1	14	1	3	2	13	114
Franklin.....	5,682	83	14.61	70	68	1	1	8	1	3	1	1	112
Kendallville.....	5,439	205	37.69	52	52	1	1	18	1	2	2	19	112
Sullivan.....	5,306	101	19.04	59	59	1	1	34	1	2	1	4	17
Plymouth.....	5,290	113	21.36	60	59	1	1	30	2	3	1	2	142
Portland.....	5,276	204	38.67	45	44	1	1	9	2	3	1	1	142
Bicknell.....	5,212	43	8.25	29	27	1	1	11	1	2	1	1	147
Decatur.....	5,156	212	41.12	51	50	1	1	6	1	3	1	4	147
West Lafayette.....	5,095	106	20.80	52	51	1	1	49	1	3	2	2	168
Auburn.....	5,088	256	50.31	59	58	1	1	23	1	2	2	2	103
Linton.....	5,085	142	27.93	28	27	1	1	6	1	2	1	2	103

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, for feits, es, cheats	Subventions and grants	Donations, gifts, and pension assessments	High-way privileges, rents, and inter-est	Earn-ings of general depart-ments	Earn-ings of public service enter-prises
				Total	General prop-erty	Poll	Licen-ses and per-mits							
2,500 to 8,000 population—Continued.														
Bluffton.....	5,074	\$160	\$31.53	\$38				\$1		\$2		\$1	\$4	\$114
Mount Vernon.....	5,035	62	12.31	55			\$1	3		3			1	17
Martinsville.....	4,982	74	14.91	53				7		3			4	20
Tell City.....	4,873	57	11.70	23			\$1	10		2		2	2	117
Tipton.....	4,861	184	37.85	51										
Noblesville.....	4,811	77	16.00	60			1	1		2		1	13	
Greencastle.....	4,613	82	17.78	47				32		2			1	
Winchester.....	4,487	51	11.37	43			1	2		2			4	
Garrett.....	4,428	151	34.10	29				17		2		3		100
Alexandria.....	4,408	59	13.38	36				2		2			2	17
Aurora.....	4,386	47	10.72	43				1		2			1	
Boonville.....	4,208	80	19.01	34			1	18		2		1	1	24
Greenfield.....	4,188	121	28.89	33				6	\$1	2		1	4	75
Lawrenceburg.....	4,072	88	21.61	19			1	6		2		1	1	59
Crown Point.....	4,046	41	10.13	28			1	9		2		1	1	9
Jasper.....	3,905	147	37.64	40			1		1	2				95
Columbia City.....	3,805	171	44.94	40				9	1					
Attica.....	3,700	61	16.49	35			1	7		2		2	1	119
West Terre Haute.....	3,588	17	4.74	9				6		2		1	1	16
Beech Grove.....	3,552	91	25.62	57			1	32		2				4
Jasonville.....	3,536	28	7.92	20			1			2				
Rochester.....	3,518	73	20.75	59				6		2			1	9
Huntingburg.....	3,440	112	32.56	23			1	1		2		1	1	80
Mitchell.....	3,226	60	18.60	34				7		1		1	1	17
Salem.....	3,194	43	13.46	30			1	7		1		1	2	9

Gas City.....	3,087	43	15.55	14	14	1	1	1	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 8.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$309, 033	\$63.92	\$1,143, 867	\$12, 663	\$14, 376	\$4, 071	\$93, 770	\$15, 135	\$65, 936	\$1, 925	\$3, 165	\$3, 397	\$7, 341	\$10, 330	\$47, 505
State government.....	50, 155	15.39	1 29, 607	1, 739	1, 463	456	6, 983	5, 066	10, 960	76	226	1, 089	-----	141	20, 407
Counties.....	30, 771	9.41	22, 944	6, 609	1, 572	709	8, 059	4, 387	6, 552	36	46	974	-----	2, 165	5, 662
Cities and towns.....	47, 513	22.25	26, 639	2, 620	10, 961	2, 791	5, 579	736	10	1, 085	1, 867	990	7, 320	2, 767	10, 737
School districts.....	65, 012	(^c)	55, 380	67	-----	115	-----	-----	54, 260	722	25	191	21	3, 074	6, 537
Townships.....	15, 582	(^c)	9, 297	1, 028	280	-----	2, 149	4, 926	154	6	1	153	-----	2, 173	4, 112
ADAMS.....	997	49.96	684	78	35	5	159	60	327	3	4	13	143	34	136
County.....	295	14.78	265	52	11	4	132	53	6	-----	-----	7	-----	3	27
Cities and towns.....	234	28.34	63	12	20	1	20	-----	3	4	-----	3	143	9	19
School districts.....	337	(^c)	316	-----	-----	-----	-----	-----	316	-----	-----	-----	-----	5	16
Townships.....	131	(^c)	40	14	4	-----	7	7	-----	-----	-----	3	-----	17	74
ALLEN.....	9, 090	59.68	5, 350	430	803	196	720	434	2, 382	135	127	123	903	459	2, 378
County.....	1, 727	11.34	1, 000	268	74	11	330	248	14	31	-----	24	-----	129	598
Cities and towns.....	3, 784	31.02	1, 491	128	721	183	252	-----	5	-----	127	75	903	78	1, 312
School districts.....	2, 986	(^c)	2, 477	-----	-----	2	-----	-----	2, 354	104	-----	17	-----	201	308
Townships.....	593	(^c)	382	34	8	-----	138	186	9	-----	-----	7	-----	51	160
BARTHOLOMEW.....	887	35.48	794	78	50	14	170	83	370	12	6	11	35	34	24
County.....	263	10.52	258	47	11	3	120	65	5	-----	-----	7	-----	5	-----
Cities and towns.....	162	13.32	115	14	37	11	32	-----	-----	12	6	3	35	4	8
School districts.....	401	(^c)	365	-----	-----	-----	-----	-----	365	-----	-----	-----	-----	20	16
Townships.....	61	(^c)	56	17	2	-----	18	18	-----	-----	-----	1	-----	5	-----

BENTON	764	64.28	563	61	24	2	109	17	316	17	2	15	25	54	122
County	217	18.26	145	38	8	1	71	12	4			11		5	67
Cities and towns	90	18.81	163	9	12	1	21			16	2	2	25	1	1
School districts	351	(c)	312						312					24	15
Townships	106	(c)	43	14	4		17	5		1		2		30	39
BLACKFORD	886	43.03	497	54	28	1	72	96	228	6	1	11	15	32	42
County	179	13.15	175	39	9		44	68	4			11		3	1
Cities and towns	110	12.98	58	9	17	1	24			6	1		15	4	33
School districts	242	(c)	224						224					10	8
Townships	55	(c)	40	6	2		4	28						15	
BOONE	1,025	45.98	783	79	34	8	147	70	426	8	5	6	36	62	144
County	269	12.07	210	50	8	1	95	48	4			4		25	34
Cities and towns	143	14.47	89	12	22	7	35			7	5	1	36	5	13
School districts	504	(c)	419						419					12	73
Townships	109	(c)	65	17	4		17	22	3	1		1		20	24
BROWN	170	32.89	162	17	4	1	26	7	101	4		2		3	5
County	47	9.09	45	12	4	1	18	5	3			2		1	1
Cities and towns	5	13.55	5				1			4					
School districts	100	(c)	98						98						
Townships	18	(c)	14	5			7	2						1	3
CARROLL	684	45.45	558	71	19	2	127	27	288	6	2	16	8	35	83
County	194	12.89	181	42	8	1	98	13	5			14		2	11
Cities and towns	92	22.57	46	10	7	1	20			5	2	1	8	6	32
School districts	302	(c)	284						283	1				8	10
Townships	96	(c)	47	19	4		9	14				1		19	30
CASS	2,054	59.51	1,389	117	127	17	215	143	668	21	21	40	249	100	336
County	458	13.27	291	65	19	1	113	76	7			10		42	125
Cities and towns	649	31.25	271	29	104	16	56			20	21	25	249	14	115
School districts	720	(c)	662						661	1				31	31
Townships	227	(c)	145	23	4		46	67				5		17	65
CLARK	1,116	36.00	847	101	58	5	175	93	400	7	2	6	1	53	215
County	235	7.58	222	71	3	2	79	54	9			4		11	2
Cities and towns	205	11.76	143	15	52	3	63			6	2	2	1	19	42
School districts	533	(c)	391						390	1				19	123
Townships	143	(c)	91	15	3		33	39	1					4	48
CLAY	1,023	38.63	860	78	39	5	152	106	461	4	6	9	32	63	68
County	299	11.29	257	51	13	2	112	66	8			5		30	10
Cities and towns	124	10.46	76	9	23	3	27			4	6	4	32	6	12
School districts	473	(c)	440						440					13	20
Townships	127	(c)	87	18	3		13	40	13					14	26

¹ Includes \$1,528,971, payments for development and conservation of natural resources by State government.

² Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Schools	Libraries	Recreation	Miscellaneous				
CLINTON	\$1,576	\$57.67	\$1,138	\$98	\$90	\$23	\$186	\$99	\$598	\$15	\$13	\$16	\$121	\$72	\$245
County	369	13.50	276	63	13	1	124	62	6			7		81	81
Cities and towns	391	26.64	204	18	74	22	60			10	13	7	121	22	43
School districts	723	(5)	592						587	5				26	105
Townships	93	(5)	66	17	3		2	37	5			2		11	16
CRAWFORD	322	31.99	245	25	7		61	8	150			4		14	63
County	75	7.38	64	17	4		32	5	3			3		3	8
Cities and towns	13	4.69	12	1	2		8					1		1	1
School districts	150	(5)	147						147					2	53
Townships	84	(5)	22	7	1		11	3						9	
DAVIES	1,192	46.14	749	72	55	3	131	43	418	7	4	16	85	81	277
County	330	12.77	168	43	9	1	83	19	5			8		33	129
Cities and towns	263	21.55	111	12	44	2	34	7		5	4	3	85	5	62
School districts	433	(5)	409						407	2				18	6
Townships	166	(5)	61	17	2		14	17	6			5		25	80
DEARBORN	753	35.52	582	63	31	5	123	18	323	9	1	9	42	29	100
County	174	8.21	152	37	10		82	12	4			7		10	12
Cities and towns	184	16.96	86	12	20	5	41			6	1	1	42	5	51
School districts	345	(5)	322					6	319	3				2	21
Townships	50	(5)	22	14	1							1		2	16
DECATUR	672	38.83	610	56	42	2	145	49	303	6		7		38	24
County	205	11.84	194	39	7	1	103	35	4			5		11	11
Cities and towns	74	9.64	70	6	32	1	26			5		1		4	
School districts	317	(5)	300						299	1				11	6
Townships	76	(5)	46	12	3		16	14				1		12	13

DE KALB	1,545	62.02	872	86	38	16	197	43	448	15	4	25	197	54	422
County	181	15.41	2,332	194	282	46	283	301	1,093	33	43	47	16	104	228
Cities and towns	384	7.35	474	115	36	1	175	126	7	14	14	14	9	25	25
School districts	396	13.65	512	50	242	39	87	3	1,084	26	43	22	16	188	188
Townships	556	(1)	1,108	8	6	6	31	172	2	3	4	7	66	44	44
	219	(1)	238	21	4					4		4	11	1	1
DELAWARE	2,680	38.78	2,332	194	282	46	283	301	1,093	33	43	47	16	104	228
County	508	7.35	474	115	36	1	175	126	7	14	14	14	9	25	25
Cities and towns	704	13.65	512	50	242	39	87	3	1,084	26	43	22	16	188	188
School districts	1,218	(1)	1,108	8	6	6	31	172	2	3	4	7	66	44	44
Townships	250	(1)	238	21	4					4		4	11	1	1
DUBOIS	659	31.84	437	60	16	2	75	17	255	3	1	8	102	34	86
County	113	6.46	104	40	7	7	33	14	5	2	1	5	7	2	2
Cities and towns	197	22.18	244	8	7	2	22			2	1	3	102	8	42
School districts	252	(1)	244	12	2		20	3	243	1			6	2	2
Townships	97	(1)	44						7				13	40	40
ELBERT	3,174	44.70	2,104	188	258	43	240	108	1,149	39	25	54	195	416	459
County	538	7.86	309	101	30	4	83	60	9	22	22	22	148	148	148
Cities and towns	960	19.38	525	61	223	36	114	8	1,137	33	25	25	195	75	165
School districts	1,393	(1)	1,153	2	3	3	43	40	3	6	6	5	78	78	162
Townships	263	(1)	117	24	5					1		2	115	31	31
FAYETTE	817	41.68	648	63	60	4	128	53	317	6	6	11	47	32	90
County	170	8.67	162	40	11	8	68	28	5	5	6	10	1	1	7
Cities and towns	188	15.11	112	13	47	4	36		307	1		1	47	17	22
School districts	382	(1)	308										14	60	60
Townships	67	(1)	66	10	2		24	25	6				1	1	1
FLOYD	989	28.02	754	91	105	7	117	67	340	8	5	14		87	148
County	269	7.62	161	61	16	4	29	39	6	6	6	6	28	28	80
Cities and towns	287	11.03	213	21	88	3	80			8	5	8	23	61	61
School districts	357	(1)	332						332				18	18	7
Townships	66	(1)	48	9	1		8	28	2				18		
FOUNTAIN	808	44.96	687	73	25	2	121	63	387	6	2	8	57	33	31
County	177	9.85	170	46	9	1	77	30	4	3	3	3	7	7	7
Cities and towns	126	14.05	57	10	13	1	23			5	2	3	57	4	8
School districts	401	(1)	384						383	1			9	9	8
Townships	104	(1)	76	17	3		21	33				2	13	15	15
FRANKLIN	501	34.56	420	53	10	3	107	14	226	4		3	7	21	53
County	148	10.21	128	32	5	2	72	10	4			3	5	5	15
Cities and towns	37	10.25	29	7	3	1	14			4			7	1	1
School districts	260	(1)	220						220				7	7	33
Townships	56	(1)	43	14	2		21	4	2				5	5	5

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												Interest Outlays		
	Total	Per capita	Operation and maintenance of general departments												
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous		Operation and maintenance of public service enterprises	
FULTON	\$696	\$46.28	\$637	\$59	\$28	\$16	\$140	\$26	\$341	\$13	\$2	\$12	\$12	\$27	\$20
County	152	10.11	144	38	11	2	64	17	4			8	8	8	
Cities and towns	99	17.91	80	7	12	14	32			12	2	1	12	3	4
School districts	355	(1)	338						337	1				8	9
Townships	90	(1)	75	14	5		44	9				3		8	7
GIBSON	1,258	43.08	856	89	53	3	159	35	478	17	4	18	8	96	298
County	371	12.71	207	56	15	1	96	23	7			9		25	139
Cities and towns	154	9.90	127	17	36	2	40			11	4	8	8	10	30
School districts	525	(1)	477						471	6				18	30
Townships	208	(1)	45	16	2		14	12				1		43	120
GRANT	2,298	45.00	1,823	152	192	18	242	129	825	35	11	19	115	97	463
County	583	11.42	354	95	35	8	149	47	7		1	12		2	227
Cities and towns	589	17.21	326	34	180	10	86			30	11	5	115	25	123
School districts	903	(1)	820						816	4				42	41
Townships	223	(1)	123	23	7		7	82	2			2		28	72
GREENE	1,189	37.77	894	92	50	6	125	59	522	13	4	23	81	69	145
County	286	9.08	203	60	13	4	62	38	5			21		22	61
Cities and towns	215	15.11	119	12	33	2	55			11	4	2	81	15	
School districts	563	(1)	519						517	2				11	33
Townships	125	(1)	53	20	4		8	21						21	51
HAMILTON	1,051	44.83	820	72	61	6	117	67	448	14	20	15	3	42	186
County	248	10.58	207	45	14	2	79	51	4			12		10	31
Cities and towns	160	15.27	127	10	42	4	35			14	20	2	3	7	23
School districts	574	(1)	444						444					14	116
Townships	69	(1)	42	17	5		3	16				1		11	16

HANCOCK	708	42.64	561	71	21	5	88	28	329	7	6	6	58	33	56
County	152	9.15	150	47	8	3	67	20	4		1	1		3	
Cities and towns	168	23.73	157	10	11	2	17			7	5	5	58	3	50
School districts	350	(3)	325						325					19	6
Townships	38	(3)	29	14	2		4	8				1		9	
HARRISON	542	31.41	487	48	9		74	14	284	5		53	5	22	28
County	165	9.56	147	33	6		48	7	4			49		9	
Cities and towns	26	6.75	17	2	2		8			3		2	5	1	9
School districts	286	(3)	282						280	2				2	2
Townships	68	(3)	41	13	1		18	7				2		10	17
HENDRICKS	863	43.75	682	71	22	3	148	30	381	14	1	12	34	61	86
County	206	10.44	180	41	8	2	94	22	6			7		7	19
Cities and towns	111	15.11	63	11	9	1	25			11	1	5	34	5	9
School districts	443	(3)	378						375	3				32	33
Townships	103	(3)	61	19	5		29	8						17	25
HENRY	1,799	50.96	1,100	96	77	6	171	53	636	18	8	35	148	73	478
County	640	18.13	233	50	15	2	89	51	8			11		23	384
Cities and towns	368	17.36	190	27	58	4	63			14	1	23	148	19	11
School districts	730	(3)	632						628	4				26	72
Townships	61	(3)	45	19	4		19	2				1		6	11
HOWARD	1,638	34.70	1,498	116	179	59	194	224	666	8	22	30	13	60	67
County	292	6.19	289	70	20	3	128	48	7			13		2	1
Cities and towns	381	11.17	337	30	155	56	61	2			22	11	13	9	22
School districts	738	(3)	672						669	8		5		33	33
Townships	227	(3)	200	16	4		5	174				1		16	11
HUNTINGTON	1,352	46.50	1,084	105	83	17	163	128	535	21	7	25	86	88	94
County	340	11.69	307	64	15	1	125	78	12			12		10	23
Cities and towns	302	17.68	170	24	63	16	38			12	7	10	86	26	20
School districts	565	(3)	509						500	9				33	21
Townships	145	(3)	98	17	5			50	22			3		17	30
JACKSON	830	34.98	699	64	59	5	141	32	365	9	2	12	12	34	95
County	168	7.08	167	39	10	2	85	20	5			6			1
Cities and towns	212	19.45	119	9	48	3	45			7	2	5	12	7	74
School districts	392	(3)	362						360	2				15	15
Townships	58	(3)	41	16	1		11	12				1		12	5
JASPER	834	62.29	618	68	19	8	125	50	321	7	2	18	41	27	148
County	231	17.25	204	39	8	6	95	30	4			13		6	21
Cities and towns	121	29.67	37	10	8	2	9			0	2		41	43	43
School districts	320	(3)	316						315	1				7	6
Townships	153	(3)	61	19	3		21	11	2			5		14	78

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous
JAY	\$843	\$40.44	\$633	\$84	\$38	\$4	\$121	\$34	\$333	\$7		\$12	\$111	\$39	\$80
County	182	8.73	162	51	13	1	70	14	4					2	18
Cities and towns	192	18.63	73	15	20	3	26	2		6		1	111	7	1
School districts	341	()	330						329	1				8	3
Townships	128	()	68	18	5		25	18				2		22	38
JEFFERSON	612	31.90	492	51	27	5	87	14	291	6	\$1	10	23	31	66
County	131	6.83	103	31	9	1	40	10	3			9		6	22
Cities and towns	95	12.49	63	8	16	4	27			6	1	1	23	8	1
School districts	318	()	288						288					12	18
Townships	68	()	38	12	2		20	4						5	25
JENNINGS	455	38.56	410	48	14	2	97	19	216	9	1	4	10	27	8
County	118	10.00	117	29	6	1	60	14	3			4		1	1
Cities and towns	52	15.30	33	6	6	1	10			9	1		10	6	3
School districts	222	()	213						213					3	3
Townships	63	()	47	13	2		27	5						15	1
JOHNSON	883	40.32	805	67	40	2	210	39	412	16	7	12	32	17	29
County	221	10.09	217	42	9		129	23	5			9		4	4
Cities and towns	160	14.59	115	11	26	2	52			15	6	3	32	6	7
School districts	431	()	407						406	1				8	16
Townships	71	()	66	14	5		29	16	1		1			3	2
KNOX	1,854	42.32	1,505	137	149	37	199	155	752	35	8	33		151	198
County	480	10.96	310	82	22	3	124	50	7			28		45	125
Cities and towns	329	12.63	293	34	124	35	64			22	8	6		35	1
School districts	810	()	768						745	13				32	20
Townships	235	()	144	21	3		11	105				4		39	52

KOSCIUSKO.....	1,531	55.47	1,060	106	51	13	242	62	540	20	7	19	9	96
County.....	415	13.04	223	64	10	2	93	36	5	18	7	13	2	21
Cities and towns.....	179	13.14	150	18	35	11	59	---	---	---	---	---	---	14
School districts.....	529	(1)	537	---	---	---	---	---	535	2	2	---	---	22
Townships.....	308	(1)	150	24	6	---	90	26	---	---	---	4	---	39
LAGRANGE.....	682	48.49	531	55	19	1	110	31	297	5	2	11	12	31
County.....	135	9.50	103	35	9	1	30	22	5	---	---	1	---	11
Cities and towns.....	55	13.11	37	4	7	---	13	---	---	3	2	8	12	2
School districts.....	347	(1)	283	---	---	---	---	---	291	2	---	---	---	7
Townships.....	145	(1)	98	16	3	---	67	9	1	---	---	2	---	11
LAKE.....	17,220	61.81	11,217	1,259	1,718	644	777	1,385	4,767	198	321	148	539	1,451
County.....	1,579	6.74	1,480	591	1,176	7	233	411	29	---	---	33	---	192
Cities and towns.....	7,002	26.79	3,738	529	1,540	588	477	12	---	188	321	83	518	536
School districts.....	6,529	(1)	4,838	11	---	49	---	---	4,738	10	---	30	21	348
Townships.....	1,710	(1)	1,161	128	2	---	67	962	---	---	---	2	---	375
LA PORTE.....	3,464	55.69	2,459	263	239	92	409	194	1,112	34	60	36	128	234
County.....	655	10.53	430	146	28	25	142	60	12	---	---	19	---	64
Cities and towns.....	938	20.79	662	90	229	67	208	---	---	26	60	12	128	53
School districts.....	1,391	(1)	1,108	---	---	---	---	---	1,100	8	---	---	---	51
Townships.....	470	(1)	229	27	4	---	59	134	---	---	---	5	---	66
LAWRENCE.....	1,592	43.26	999	93	75	4	151	44	698	11	5	8	78	155
County.....	332	9.02	198	60	14	1	89	19	7	---	---	---	---	25
Cities and towns.....	307	16.74	151	19	57	3	56	---	601	11	5	---	---	55
School districts.....	799	(1)	601	---	---	---	---	---	---	---	---	---	---	28
Townships.....	154	(1)	49	14	4	---	6	25	---	---	---	---	---	47
MADISON.....	3,877	45.50	2,493	251	343	74	260	202	1,198	46	72	47	565	141
County.....	557	14.44	447	141	35	19	129	97	10	---	---	16	---	22
Cities and towns.....	1,601	25.88	893	87	301	52	110	6	---	38	72	23	565	33
School districts.....	1,207	(1)	1,204	---	---	3	---	---	1,188	8	---	5	---	62
Townships.....	412	(1)	184	23	7	---	21	100	---	---	---	3	---	24
MARION.....	22,068	50.68	16,898	1,185	3,422	1,297	1,125	1,938	6,480	322	563	506	28	1,845
County.....	2,993	8.81	2,017	830	443	200	187	640	21	---	---	96	---	371
Cities and towns.....	6,898	26.14	3,018	283	3,273	1,067	934	534	---	552	---	345	28	966
School districts.....	8,298	(1)	6,886	30	---	---	---	---	6,459	322	11	64	---	571
Townships.....	8,912	(1)	817	42	6	---	4	764	---	---	---	1	---	37
MARSHALL.....	1,199	47.39	870	88	48	3	205	40	458	9	5	14	74	81
County.....	301	11.90	273	51	13	1	116	28	6	---	---	---	---	18
Cities and towns.....	223	19.10	113	20	31	2	45	---	451	7	5	3	74	19
School districts.....	514	(1)	493	---	---	---	---	---	---	2	---	---	---	25
Townships.....	161	(1)	81	17	4	---	44	12	1	---	---	3	---	36

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
MAINTN.....	\$356	\$35.24	\$231	\$36	\$12	---	---	\$44	\$14	\$177	\$2	---	\$6	\$3	\$12	\$50
County.....	79	7.82	69	24	5	---	---	26	5	5	---	---	4	4	3	7
Cities and towns.....	26	7.81	20	2	6	---	---	8	---	---	2	---	2	3	2	2
School districts.....	180	(1)	172	10	---	---	---	---	---	172	---	---	---	---	5	5
Townships.....	71	(1)	30	---	1	---	---	10	9	---	---	---	---	---	5	36
MIAMI.....	1,428	49.07	996	92	88	\$21	---	124	86	552	11	\$12	10	218	94	120
County.....	263	9.04	235	58	16	14	---	65	69	5	---	---	8	---	19	9
Cities and towns.....	462	28.80	150	14	68	7	---	38	---	---	10	12	1	218	18	76
School districts.....	585	(1)	548	---	---	---	---	---	---	547	1	---	---	---	23	14
Townships.....	118	(1)	63	20	4	---	---	21	17	---	---	---	1	---	34	21
MONROE.....	1,995	44.72	1,060	99	82	15	---	156	56	606	20	17	9	52	159	424
County.....	243	6.41	198	52	20	2	---	90	18	7	---	---	9	---	17	28
Cities and towns.....	553	26.49	199	33	58	13	---	59	2	---	17	17	---	52	92	210
School districts.....	791	(1)	602	---	---	---	---	---	---	599	3	---	---	---	29	160
Townships.....	108	(1)	61	14	4	---	---	7	36	---	---	---	---	---	21	26
MONTGOMERY.....	1,414	52.41	1,075	84	86	4	---	186	87	579	22	9	18	174	57	108
County.....	317	11.75	291	53	13	1	---	124	78	5	---	---	17	---	6	20
Cities and towns.....	424	27.70	165	16	70	3	---	46	---	---	20	9	1	174	8	77
School districts.....	596	(1)	576	---	---	---	---	---	---	574	2	---	---	---	12	8
Townships.....	77	(1)	43	15	3	---	---	16	9	---	---	---	---	---	31	3
MORGAN.....	776	39.95	642	65	32	---	---	137	36	354	9	---	9	23	28	83
County.....	166	8.55	162	41	10	---	---	73	27	5	---	---	6	---	4	1
Cities and towns.....	110	12.89	82	7	19	---	---	45	---	---	8	---	3	23	4	40
School districts.....	396	(1)	349	---	---	---	---	---	---	348	1	---	---	---	7	42
Townships.....	104	(1)	49	17	3	---	---	19	9	1	---	---	---	---	13	42

NEWTON	686	69.71	504	41	14	3	113	20	287	8	3	15	13	41	128
County	219	22.25	129	26	9	2	65	12	5	7	3	10	13	14	76
Cities and towns	81	18.54	50	3	3	1	32			1	3	1	13	3	15
School districts	304	(?)	283						282					15	6
Townships	82	(?)	42	12	2		16	8		1		4		9	31
NOBLE	1, 120	49.99	886	83	31	8	225	72	434	13	4	16	104	84	46
County	289	11.56	211	45	11	4	107	31	4					30	18
Cities and towns	241	25.26	110	21	15	4	31	22		12	4	1	104	9	18
School districts	456	(?)	430						429					16	10
Townships	164	(?)	135	17	5		87	19	1	1		6		29	
OHIO	134	35.76	126	16	7		42	1	55	3		2		8	
County	44	11.74	23	42	3		13		2			2		2	
Cities and towns	20	14.50	20	1	3				53	3				1	
School districts	54	(?)	53											5	
Townships	16	(?)	11	3	1		6	1							
ORANGE	688	36.89	527	45	27	3	104	18	319	5	3	3	28	25	118
County	159	9.09	118	27	7	2	64	11	4			3		8	33
Cities and towns	105	14.84	66	8	17	1	32			5	3		28	3	8
School districts	334	(?)	315						315					7	12
Townships	100	(?)	28	10	3		8	7						7	65
OWEN	418	36.82	381	46	13		75	16	221	5		5	2	18	17
County	120	10.57	101	30	6		47	10	4			4		5	14
Cities and towns	32	11.03	28	3	4		16			5			2	7	
School districts	228	(?)	217						217					4	2
Townships	40	(?)	35	13	3		12	6				1		1	
PAGE	677	40.88	547	71	16	2	102	29	316	2	1	8	44	34	52
County	206	12.44	168	48	9	1	85	14	5			6		15	22
Cities and towns	83	18.06	29	6	5	1	12			2	1	2	44	1	26
School districts	335	(?)	311						311					9	16
Townships	53	(?)	39	17	2		5	15						9	8
PERRY	504	30.32	416	42	18	2	75	13	257	3		6	11	28	49
County	121	7.23	97	27	8	1	43	8	4			6		22	22
Cities and towns	55	7.14	39	7	9	1	19			3			11	3	3
School districts	272	(?)	233						253					2	2
Townships	56	(?)	27	8	1		13	5						17	22
PIKE	487	29.77	402	53	12	1	62	27	236	2	1	8	11	45	29
County	180	7.96	103	37	7		31	17	4			7		22	5
Cities and towns	44	10.88	27	5	4	1	13			2	1	1	11	6	
School districts	240	(?)	232						232					6	2
Townships	73	(?)	40	11	1		18	10						11	22

† Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals and corrections	Schools	Libraries	Recreation	Miscellaneous			
PORTER.....	\$1,718	73.73	\$1,080	\$137	\$62	\$20	\$278	\$58	\$494	\$13	\$2	\$26	\$27	\$124	\$487
County.....	529	22.70	311	87	20	5	143	36	5			15		44	174
Cities and towns.....	289	22.80	224	29	40	15	116	4		11	2	7	27	6	32
School districts.....	620	(5)	481	21	2				479	2				28	111
Townships.....	280	(5)	64				19	18				4		46	170
POSEY.....	692	38.76	548	60	39	2	104	37	279	10	4	13	13	40	91
County.....	178	9.97	144	38	12	1	51	23	5			11		11	23
Cities and towns.....	100	13.10	77	8	25	1	32			9	1	1	13	7	3
School districts.....	284	(5)	272						271	1				10	2
Townships.....	130	(5)	55	14	2		21	14	3			1		12	63
PULASKI.....	538	48.06	420	49	12	2	92	15	232	8	2	8	29	36	53
County.....	137	12.24	117	31	6	1	62	9	4			4		9	11
Cities and towns.....	63	19.18	26	4	5	1	7			5	2	2	29	4	4
School districts.....	249	(5)	231						228	3				8	10
Townships.....	89	(5)	46	14	1		23	6				2		15	28
PUTNAM.....	786	38.34	657	73	34	3	93	70	374	6		4	6	62	61
County.....	208	10.15	179	48	8	3	59	53	5			3		18	11
Cities and towns.....	84	12.86	61	7	20		27			6		1	6	8	9
School districts.....	389	(5)	369						369					12	8
Townships.....	105	(5)	48	18	6		7	17						24	33
RANDOLPH.....	1,090	43.85	904	89	44	9	189	45	495	11	2	20	26	68	92
County.....	265	10.66	239	53	12	1	124	27	5			17		1	25
Cities and towns.....	141	11.89	100	17	28	8	37			7	2	1	26	11	4
School districts.....	535	(5)	494						490	4				22	19
Townships.....	149	(5)	71	19	4		28	18				2		34	44

RIPLEY.....	711	554	58	15	4	187	24	283	3	1	9	28	29	100
County.....	205	175	37	8	1	100	16	4	2	1	9	28	7	23
Cities and towns.....	83	40	7	6	3	21						28	4	11
School districts.....	301	280						279	1				6	15
Townships.....	122	59	14	1		36	8						12	51
RUSH.....	906	723	74	41	5	121	54	409	10	1	8	75	37	71
County.....	160	8	46	12	1	64	21	5					5	39
Cities and towns.....	201	82	10	26	4	22	12		7	1	7	75	15	13
School districts.....	440	407						404	3				14	13
Townships.....	105	78	18	3		35	21				1			
St. JOSEPH.....	9,736	5,485	481	755	313	495	548	2,580	94	142	77	524	597	3,130
County.....	1,341	735	253	46	137	140	120	18			18		108	448
Cities and towns.....	3,920	27,47	187	702	155	272	84		16	130	38	524	168	1,680
School districts.....	3,788	2,689	4		21			2,559	78	12	13		282	867
Townships.....	687	527	37	4		83	394	3			6		31	129
SCOTT.....	295	243	27	6		52	7	127	4		20	25	13	14
County.....	91	80	19	4		25	5	3	4		20	25	6	5
Cities and towns.....	50	23	1	2		20							2	
School districts.....	127	124						124					2	
Townships.....	27	16	7			7	2						1	8
SHELBY.....	1,055	877	78	53	7	183	89	449	8	5	5	1	94	83
County.....	203	195	47	9	1	102	27	5		4	4		1	7
Cities and towns.....	189	168	13	42	6	60	35		7	5		1	16	4
School districts.....	494	445						444	1				35	14
Townships.....	169	69	18	2		21	27				1		42	58
SPENCER.....	479	385	47	13	1	78	15	221	3		7		30	64
County.....	122	7	31	7	1	44	11	3			4		17	4
Cities and towns.....	27	25	4	5		12			3		1		4	2
School districts.....	227	214						214					9	4
Townships.....	103	45	12	1		23	4				2		4	54
STARKE.....	591	412	53	15	3	98	22	206	4	1	10	5	39	135
County.....	177	136	35	7	3	72	11	4			4		10	81
Cities and towns.....	61	35	5	7		14			3	1	5	5	5	16
School districts.....	266	203						202	1				7	46
Townships.....	97	38	13	1		12	11				1		17	42
STEUBEN.....	573	462	56	21	5	81	20	265	3		11	13	41	57
County.....	132	99	36	9	2	25	15	6			6		11	22
Cities and towns.....	69	40	7	8	3	18			3		1	13	4	12
School districts.....	274	259						269					8	7
Townships.....	98	64	13	4		38	5				4		18	16

* Not computed.

TABLE 8.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												Interest Outlays		
	Total	Per capita	Operation and maintenance of general departments												
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous		Operation and maintenance of public service enterprises	
SULLIVAN	\$975	\$34.66	\$864	\$86	\$50	\$2	\$103	\$101	\$496	\$10	\$1	\$15	\$2	\$97	\$12
County.....	234	8.32	196	54	15	1	52	56	4			14		34	4
Cities and towns.....	112	9.63	93	14	31	1	37			8	1	1	2	16	1
School districts.....	508	(^a)	486						484	2				17	5
Townships.....	121	(^a)	89	18	4		14	45	8					30	2
SWITZERLAND															
County.....	296	35.10	235	29	7		43	6	141	6		3	15	12	34
Cities and towns.....	69	8.18	61	20	4		28	3	3			3		6	2
School districts.....	38	24.44	15	2	2		5			6			15	7	4
Townships.....	140	(^a)	138						138					1	24
	49	(^a)	21	7	1		10	3						1	
TIPPECANOE															
County.....	2,067	42.80	1,669	150	186	63	292	94	828	20	35	31	105	102	161
Cities and towns.....	445	9.21	394	92	24	44	152	64	9			9		15	36
School districts.....	578	17.58	388	36	156	19	107	1		17	35	17	105	40	45
Townships.....	906	(^a)	815						812	3				42	49
	138	(^a)	102	22	6		33	29	7			5		5	31
TIPTON															
County.....	743	48.86	511	43	31	2	93	27	299	8	3	5	107	29	96
Cities and towns.....	193	12.69	129	27	7	1	69	18	3			4		9	55
School districts.....	176	26.76	62	8	21	1	24			5	3		107	3	4
Townships.....	352	(^a)	299						296	3				16	37
	22	(^a)	21	8	3			9				1		1	
UNION															
County.....	292	49.66	267	29	13	2	64	12	139	5		3	5	15	5
Cities and towns.....	72	12.24	69	21	7	1	26	8	3			3		3	1
School districts.....	31	18.47	25	2	3	1	14			5			5	1	3
Townships.....	146	(^a)	136						136					10	1
	43	(^a)	37	6	3		24	4						5	1

VANDERBURG.....	5,947	50,02	3,855	300	718	227	331	375	1,408	96	159	91	376	376	1,240
County.....	964	8,42	719	240	71	87	148	102	13	---	31	18	---	106	159
Cities and towns.....	2,426	23,20	1,344	112	646	118	159	20	---	96	126	58	376	85	615
School districts.....	1,803	(C)	1,491	3	---	22	---	---	1,452	---	2	12	---	126	188
Townships.....	638	(C)	301	26	1	---	24	244	3	---	---	3	---	69	278
VERMILION.....	867	37,31	792	81	39	5	73	112	454	15	2	11	2	54	19
County.....	183	7,88	165	46	14	4	36	54	5	---	---	6	---	13	6
Cities and towns.....	96	7,47	88	14	23	1	28	---	---	15	2	5	2	4	1
School districts.....	461	(C)	433	---	---	---	---	---	433	---	---	---	---	18	10
Townships.....	128	(C)	108	21	2	---	9	58	16	---	---	---	---	19	3
VIGO.....	4,056	41,33	3,356	248	539	53	265	276	1,690	54	65	87	39	292	399
County.....	890	15,07	522	228	49	4	96	117	10	---	---	18	---	40	28
Cities and towns.....	1,080	16,00	887	81	467	43	150	14	5	---	65	42	39	61	93
School districts.....	1,880	(C)	1,740	3	---	6	---	---	1,654	54	---	26	---	107	33
Townships.....	327	(C)	1,168	30	3	---	19	146	---	---	---	1	---	84	245
WARREN.....	1,111	44,14	928	73	61	16	192	67	483	13	7	11	9	73	106
County.....	252	10,01	225	44	10	9	109	47	5	---	2	9	---	4	13
Cities and towns.....	182	13,92	145	15	47	7	60	---	478	10	5	1	9	6	22
School districts.....	528	(C)	481	---	---	---	---	---	---	3	---	---	---	32	16
Townships.....	148	(C)	62	14	4	---	23	20	---	---	---	1	---	31	55
WARREN.....	466	50,83	387	51	9	---	86	26	203	2	---	10	14	21	44
County.....	144	15,71	130	32	5	---	72	17	4	---	---	9	---	2	3
Cities and towns.....	30	14,04	14	5	2	---	5	---	108	2	---	---	14	1	1
School districts.....	240	(C)	168	---	---	---	---	---	---	---	---	---	---	4	38
Townships.....	52	(C)	86	14	2	---	9	9	1	---	---	1	---	14	2
WARREN.....	667	36,59	408	66	21	4	99	24	264	9	2	7	12	49	110
County.....	205	11,25	140	47	11	3	60	10	5	---	2	4	---	5	60
Cities and towns.....	15	11,34	40	5	9	1	16	---	---	7	2	---	12	17	6
School districts.....	267	(C)	260	---	---	---	---	---	267	2	---	3	---	6	2
Townships.....	120	(C)	57	14	1	---	23	14	2	---	---	---	---	21	42
WASHINGTON.....	601	36,91	480	54	12	1	93	28	264	5	---	12	8	31	93
County.....	170	10,44	124	34	7	1	57	12	4	---	---	9	---	12	34
Cities and towns.....	87	11,24	45	7	3	---	21	9	---	3	---	2	8	2	2
School districts.....	278	(C)	262	---	---	---	---	---	260	2	---	---	---	4	12
Townships.....	96	(C)	38	13	2	---	15	7	---	---	---	1	---	13	45
WAYNE.....	3,130	55,99	1,967	173	206	50	305	264	910	20	29	40	440	78	606
County.....	525	8,39	387	58	31	19	180	65	9	---	2	13	---	2	136
Cities and towns.....	1,264	31,07	867	53	172	28	145	1	---	13	27	22	440	15	333
School districts.....	1,046	(C)	910	32	3	---	---	---	901	1	---	5	---	48	137
Townships.....	246	(C)	233	---	---	---	---	---	---	---	---	---	---	13	---

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WELLS.	\$553	\$46.33	\$686	\$78	\$24	\$9	\$147	\$58	\$361	\$3	\$1	\$10	\$99	\$25	\$43
County.....	272	14.77	266	55	11	8	130	50	5	6	1	7	99	6	21
Cities and towns.....	170	26.48	45	9	11	1	16		344	2		1	6	8	11
School districts.....	365	(¹)	346											6	11
Townships.....	46	(¹)	29	14	2		1	8	2			2		6	
WHITE.	913	57.67	642	73	26	4	142	27	344	10	3	13	28	60	183
County.....	302	19.08	175	43	10	2	93	15	5			7	7	15	112
Cities and towns.....	105	15.98	64	11	13	2	24			9	3	2	28	7	6
School districts.....	360	(¹)	340						339	1				12	8
Townships.....	146	(¹)	63	19	3		25	12				4		26	57
WHITLEY.	979	61.19	572	69	27	2	127	22	297	13	1	14	75	50	282
County.....	191	11.94	118	38	9		46	15	4			6	6	15	68
Cities and towns.....	218	34.80	55	12	15	2	14			10	1	1	75	4	84
School districts.....	383	(¹)	296						293	3				11	86
Townships.....	177	(¹)	103	19	3		67	7				7		20	54

* Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection of person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
	\$47,513	\$22.25	\$26,639	\$2,690	\$10,981	\$2,791	\$5,579	\$736	\$10	\$1,085	\$1,867	\$990	\$7,320	\$2,767	\$10,787
	31,339	25.86	17,477	1,431	8,151	2,332	2,415	634	10	348	1,444	712	3,348	1,838	8,676
Grand total.....															
30,000 population and over.....															
Indianapolis.....	9,772	26.43	6,936	272	3,240	1,096	902	534			552	340	23	860	1,963
Fort Wayne.....	3,740	31.53	1,464	122	712	182	244		5		125	74	894	72	1,310
South Bend.....	3,211	29.70	1,190	138	566	106	208	34			105	33	282	106	1,633
Gary.....	1,863	17.69	1,461	199	659	206	160	4		86	132	25		124	278
Evansville.....	2,420	23.20	1,344	112	646	118	159	29		96	126	58		85	615
Hammond.....	2,477	36.53	921	128	423	145	92	8		38	65	22	178	84	1,294
Terre Haute.....	1,061	16.89	875	78	464	43	145	14	5		65	41	35	60	91
East Chicago.....	2,068	36.22	889	126	326	106	90			40	85	26	282	279	618
Muncie.....	2,670	14.26	484	46	236	38	72	3		26	42	21	15	15	156
Anderson.....	1,324	32.53	483	56	227	44	49	5		22	58	22	541	24	276
Elkhart.....	578	17.31	366	36	183	28	67			17	18	17	84	64	64
Kokomo.....	376	11.36	333	29	154	56	59	2			22	11	13	8	22
Richmond.....	1,138	34.48	415	45	165	26	124	1		10	26	18	409	11	303
Mishawaka.....	641	21.23	316	44	130	48	54			13	23	4	216	56	53
8,000 to 30,000 population.....	7,518	20.44	4,370	496	1,663	307	1,206	52		260	273	113	1,608	467	1,073
Michigan City.....	473	16.95	340	45	121	38	98			11	27		85	14	34
Lafayette.....	487	18.10	323	29	126	18	86			12	35	17	102	23	39
New Albany.....	295	11.22	211	21	88	3	78			8	5	8		23	61
Marion.....	476	19.35	265	23	137	8	65			22	10		80	21	110
Bloomington.....	544	27.47	192	32	57	13	54	2		17	17		52	90	210

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises	Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous	
8,000 to 30,000 population—Continued.																
Logansport.....	\$622	\$33.61	\$253	\$26	\$102	\$16	\$45						\$22	\$247	\$10	\$112
Vincennes.....	274	16.57	239	28	107	35	41						7	34	7	17
La Porte.....	409	25.72	313	40	100	29	94						8	42	37	17
New Castle.....	198	14.12	171	17	51	3	45						1	34	17	12
Bedford.....	249	17.91	122	12	49	3	45						20	62	47	18
Huntington.....	240	17.88	140	19	55	15	26						9	61	22	17
Connersville.....	198	15.11	112	13	47	4	36						6	47	17	22
Peru.....	437	34.14	181	12	65	7	27						11	216	16	74
Frankfort.....	365	26.67	187	16	72	21	52						13	116	21	41
Jeffersonville.....	151	12.28	110	10	42	2	48						6		17	24
Whiting.....	316	28.73	287	35	91	35	54						36	36	5	8
Shelbyville.....	182	16.85	164	12	42	5	58						5		15	3
Elwood.....	128	11.98	123	18	52	7	32						4		4	1
Goshen.....	326	31.05	115	18	29	6	32	8					7	109	6	96
Crawfordsville.....	352	33.85	128	12	63	2	31						8	142	7	75
Columbus.....	163	15.15	106	12	36	11	26						3	35	4	8
Washington.....	252	27.69	100	11	41	2	28	7					4	85	5	62
Wabash.....	121	13.69	117	10	42	7	48						4		4	10
Brazil.....	110	12.53	63	8	21	3	17						6		32	5
Valparaiso.....	160	16.28	104	17	27	14	37						4	25	6	28

2,500 to 5,000 population.	4,057	18,30	2,340	337	656	105	948	37	231	80	46	1,431	257	629
Clinton.....	62	7.81	61	11	20	1	16	---	7	2	4	---	1	---
Seymour.....	183	24.37	105	7	44	3	38	---	6	2	5	---	4	74
Princeton.....	89	11.86	80	11	27	2	28	---	7	2	3	---	9	---
Harford.....	91	13.76	39	6	8	---	20	---	4	1	---	15	4	33
Madison.....	92	14.09	60	8	16	4	24	---	6	1	1	23	8	1
Lebanon.....	103	15.98	64	9	17	6	23	---	5	4	24	---	4	11
Hobart.....	69	11.92	46	5	15	4	19	---	---	1	2	---	19	4
Warsaw.....	99	17.28	95	11	21	10	36	---	11	6	---	---	4	---
Rushville.....	193	33.81	74	10	25	4	16	12	6	1	75	---	5	39
Greensburg.....	67	11.75	63	4	32	1	21	---	5	---	---	---	4	---
Franklin.....	67	11.79	63	7	16	1	29	---	10	---	---	---	2	2
Kandallville.....	151	27.76	71	15	9	2	14	22	6	3	63	---	5	12
Sullivan.....	67	12.63	56	10	24	1	18	---	3	---	---	---	11	---
Plymouth.....	84	15.88	52	9	13	1	22	---	4	3	---	11	14	7
Portland.....	147	27.86	41	9	12	3	10	2	5	---	99	---	6	1
Bicknell.....	40	7.67	40	4	14	---	14	---	6	1	1	---	---	---
Decatur.....	191	37.04	38	8	13	1	9	---	3	4	137	---	5	11
West Lafayette.....	81	15.90	68	6	29	1	16	1	6	---	4	---	17	6
Auburn.....	229	45.01	42	5	5	8	14	---	5	1	---	163	7	27
Linton.....	147	28.91	59	5	13	1	34	---	5	---	81	---	7	---
Bluffton.....	159	31.34	37	8	11	1	10	---	6	1	98	---	3	21
Mount Vernon.....	53	10.53	47	4	16	1	22	---	4	---	---	---	3	---
Marionville.....	73	14.71	55	4	12	---	33	---	6	---	16	---	2	---
Tell City.....	40	8.21	28	5	3	---	15	---	3	---	11	---	---	---
Tipton.....	167	34.36	55	7	19	1	20	---	5	3	107	---	3	2
Noblesville.....	87	18.08	71	4	17	4	21	---	5	19	---	---	3	13
Greencastle.....	64	13.87	49	5	19	---	19	---	5	---	---	---	6	9
Winchester.....	43	9.68	40	8	13	2	13	---	3	1	---	---	2	1
Garrett.....	116	26.20	31	5	5	2	6	---	4	2	7	44	6	35
Alexandria.....	54	12.25	37	5	16	---	13	---	3	---	10	---	2	5
Aurora.....	44	10.03	39	5	8	5	19	---	2	---	---	---	1	4
Boonville.....	61	14.50	27	3	6	1	10	---	5	2	---	12	16	6
Greenfield.....	141	33.67	37	7	6	2	9	---	4	4	5	51	3	50
Lawrenceburg.....	106	26.03	28	4	9	---	10	---	4	1	---	42	3	33
Crown Point.....	53	13.10	41	7	6	---	23	---	5	---	---	8	4	---
Jasper.....	80	20.49	18	3	3	1	9	---	---	1	1	55	6	1
Columbia City.....	159	41.79	36	8	10	2	9	---	6	1	---	89	2	62
Attica.....	48	12.97	31	5	6	---	15	---	3	---	1	11	3	2
West Terre Haute.....	16	4.46	9	2	3	---	3	---	---	---	1	4	1	---
Beech Grove.....	45	12.67	35	6	17	1	11	---	---	---	---	---	10	---

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													Inter-est	Out-lays	
	Total	Per capita	Operation and maintenance of general departments													
			Total	Gen-eral govern-ment	Pro-tec-tion to person and prop-erty	Health and sanita-tion	High-ways and cor-reo-tions	Schools	Libra-ries	Recrea-tion	Miscel-lane-ous	Opera-tion and main-tenance of public service enter-prises				
2,500 to 8,000 population—Continued.																
Jasonville.....	\$22	\$6.22	\$19	\$3	\$9	\$5				\$1	\$1			\$3		
Rochester.....	71	20.18	58	4	8	22	\$14	8		2	2		\$9	2	\$2	
Huntingburg.....	98	28.49	19	4	2	1	8						36	2	2	41
Mitchell.....	51	15.81	25	6	6	6	10	3		3	3		14	7	6	5
Salem.....	40	12.52	28	6	2		15	3		3		2	8	2		2
Gas City.....	48	15.55	13	4	4	1	1	3					23	2		10
Union City.....	50	16.21	25	4	8	3	7	2		1	1		22	3		3
North Vernon.....	49	16.39	30	5	6	1	8	9		1			10	6		3
Nappanee.....	26	8.79	22	3	6	1	5	5		2			10	1		3
Oakland City.....	29	10.20	16	3	1		6	2			4		4			9
Batesville.....	44	15.50	21	5	3	1	11			1			22	1		
Russelslar.....	107	38.24	25	9	6	2	3	4					39			43
North Manchester.....	48	17.36	20	4	4		8	3		1			6	1		21
Angola.....	55	20.64	27	5	6	3	10	4			1		13	4		11
Petersburg.....	34	13.03	20	4	3	1	9	2		1			9	5		
Dunkirk.....	24	9.29	16	3	4		9	2					7	1		
Less than 2,500 population.....	3,999	13.21	2,452	356	491	47	1,110	\$13		246	70	119	933	205		409

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$201, 210	\$191, 025	\$3, 558	\$6, 627	\$199, 034	\$60. 87
State government.....	4, 906	3, 277	-----	1, 629	4, 730	1. 45
Counties.....	42, 194	38, 501	3, 558	135	42, 140	12. 89
Cities and towns.....	48, 850	47, 235	-----	1, 615	47, 455	22. 22
School districts.....	64, 496	62, 588	-----	1, 908	63, 945	(¹)
Townships.....	40, 764	39, 424	-----	1, 340	40, 764	(¹)
ADAMS.....	775	761	-----	14	775	38. 83
County.....	75	75	-----	-----	75	3. 76
Cities and towns.....	119	115	-----	4	119	14. 41
School districts.....	67	57	-----	10	67	(¹)
Townships.....	514	514	-----	-----	514	(¹)
ALLEN.....	10, 872	10, 701	95	76	10, 867	71. 35
County.....	2, 977	2, 882	95	-----	2, 977	19. 55
Cities and towns.....	2, 750	2, 704	-----	46	2, 745	22. 51
School districts.....	4, 158	4, 144	-----	14	4, 158	(¹)
Townships.....	987	971	-----	16	987	(¹)
BARTHOLOMEW.....	525	523	-----	2	525	21. 00
County.....	58	58	-----	-----	58	2. 32
Cities and towns.....	82	82	-----	-----	82	6. 74
School districts.....	314	313	-----	1	314	(¹)
Townships.....	71	70	-----	1	71	(¹)
BENTON.....	1, 012	902	94	16	1, 012	85. 14
County.....	115	21	94	-----	115	9. 68
Cities and towns.....	8	8	-----	-----	8	1. 67
School districts.....	471	455	-----	16	471	(¹)
Townships.....	418	418	-----	-----	418	(¹)
BLACKFORD.....	561	507	24	30	561	41. 26
County.....	94	40	24	30	94	6. 90
Cities and towns.....	25	25	-----	-----	25	2. 95
School districts.....	178	178	-----	-----	178	(¹)
Townships.....	264	264	-----	-----	264	(¹)
BOONE.....	1, 099	986	107	6	1, 099	49. 30
County.....	315	208	107	-----	315	14. 13
Cities and towns.....	41	41	-----	-----	41	4. 15
School districts.....	339	334	-----	5	339	(¹)
Townships.....	404	403	-----	1	404	(¹)
BROWN.....	50	32	-----	18	50	9. 67
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	26	8	-----	18	26	(¹)
Townships.....	24	24	-----	-----	24	(¹)
CARROLL.....	627	604	-----	23	627	41. 66
County.....	40	40	-----	-----	40	2. 66
Cities and towns.....	92	92	-----	-----	92	22. 57
School districts.....	170	149	-----	21	170	(¹)
Townships.....	325	323	-----	2	325	(¹)
CASS.....	1, 571	1, 507	48	16	1, 571	45. 51
County.....	566	518	48	-----	566	16. 40
Cities and towns.....	91	91	-----	-----	91	4. 38
School districts.....	567	552	-----	15	567	(¹)
Townships.....	347	346	-----	1	347	(¹)
CLARK.....	1, 021	978	-----	43	1, 021	32. 94
County.....	229	229	-----	-----	229	7. 39
Cities and towns.....	229	229	-----	-----	229	13. 14
School districts.....	371	339	-----	32	371	(¹)
Townships.....	192	181	-----	11	192	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLAY	\$1,236	\$1,173	\$45	\$18	\$1,236	\$46.68
County.....	536	491	45	—	536	20.24
Cities and towns.....	101	101	—	—	101	8.52
School districts.....	233	215	—	18	233	(1)
Townships.....	366	366	—	—	366	(1)
CLINTON	1,152	951	63	138	1,152	42.15
County.....	139	76	63	—	139	5.09
Cities and towns.....	382	287	—	95	382	26.02
School districts.....	448	407	—	41	448	(1)
Townships.....	183	181	—	2	183	(1)
CRAWFORD	254	226	—	28	254	25.00
County.....	38	38	—	—	38	3.74
Cities and towns.....	8	8	—	—	8	2.82
School districts.....	42	17	—	25	42	(1)
Townships.....	166	163	—	3	166	(1)
DAVIES	1,443	1,294	117	32	1,443	55.86
County.....	706	589	117	—	706	27.33
Cities and towns.....	6	3	—	3	6	0.49
School districts.....	276	250	—	26	276	(1)
Townships.....	455	452	—	3	455	(1)
DEARBORN	561	544	—	17	561	26.46
County.....	178	178	—	—	178	8.40
Cities and towns.....	81	79	—	2	81	7.42
School districts.....	90	75	—	15	90	(1)
Townships.....	212	212	—	—	212	(1)
DECATUR	744	731	—	13	744	42.99
County.....	251	251	—	—	251	14.50
Cities and towns.....	80	76	—	4	80	10.43
School districts.....	215	211	—	4	215	(1)
Townships.....	198	193	—	5	198	(1)
DE KALB	1,231	1,215	—	16	1,213	48.69
County.....	307	307	—	—	307	12.32
Cities and towns.....	141	141	—	—	123	8.76
School districts.....	313	298	—	15	313	(1)
Townships.....	470	469	—	1	470	(1)
DELAWARE	2,153	2,039	35	79	2,040	29.52
County.....	274	239	35	—	274	3.97
Cities and towns.....	424	365	—	59	359	6.96
School districts.....	1,261	1,261	—	—	1,213	(1)
Townships.....	194	174	—	20	194	(1)
DUBOIS	577	496	—	81	577	27.87
County.....	107	107	—	—	107	5.17
Cities and towns.....	109	49	—	60	109	12.27
School districts.....	116	99	—	17	116	(1)
Townships.....	245	241	—	4	245	(1)
ELKHART	6,567	6,539	4	24	6,494	91.46
County.....	1,858	1,854	4	—	1,858	26.17
Cities and towns.....	1,488	1,487	—	1	1,415	28.57
School districts.....	1,528	1,513	—	15	1,528	(1)
Townships.....	1,693	1,685	—	8	1,693	(1)
FAYETTE	412	407	—	5	412	21.02
County.....	8	8	—	—	8	0.41
Cities and towns.....	91	91	—	—	91	6.95
School districts.....	307	302	—	5	307	(1)
Townships.....	6	6	—	—	6	(1)
FLOYD	1,463	1,456	—	7	1,341	37.99
County.....	534	534	—	—	534	15.13
Cities and towns.....	276	275	—	1	154	5.72
School districts.....	364	358	—	6	364	(1)
Townships.....	289	289	—	—	289	(1)

¹Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FOUNTAIN	\$698	\$681	\$1	\$16	\$698	\$38.84
County.....	190	189	1	—	190	10.57
Cities and towns.....	47	44	—	3	47	5.24
School districts.....	241	230	—	11	241	(1)
Townships.....	220	218	—	2	220	(1)
FRANKLIN	454	439	—	15	454	31.31
County.....	178	178	—	—	178	12.28
Cities and towns.....	28	28	—	—	28	7.76
School districts.....	111	99	—	12	111	(1)
Townships.....	137	134	—	3	137	(1)
FULTON	545	534	—	11	545	36.24
County.....	96	96	—	—	96	6.38
Cities and towns.....	61	56	—	5	61	11.03
School districts.....	226	221	—	5	226	(1)
Townships.....	162	161	—	1	162	(1)
GIBSON	1,644	1,552	71	21	1,644	56.30
County.....	412	341	71	—	412	14.11
Cities and towns.....	99	98	—	1	99	6.36
School districts.....	387	367	—	20	387	(1)
Townships.....	746	746	—	—	746	(1)
GRANT	1,952	1,654	270	28	1,952	38.23
County.....	275	—	270	5	275	6.39
Cities and towns.....	418	417	—	1	418	12.21
School districts.....	786	764	—	22	786	(1)
Townships.....	473	473	—	—	473	(1)
GREENE	1,347	1,132	83	132	1,347	42.79
County.....	412	329	83	—	412	13.09
Cities and towns.....	144	144	—	—	144	10.12
School districts.....	369	238	—	131	369	(1)
Townships.....	422	421	—	1	422	(1)
HAMILTON	1,117	1,077	17	23	1,117	47.65
County.....	182	165	17	—	182	7.76
Cities and towns.....	107	104	—	3	107	10.21
School districts.....	462	443	—	19	462	(1)
Townships.....	366	365	—	1	366	(1)
HANCOCK	573	571	—	2	573	34.51
County.....	40	40	—	—	40	2.41
Cities and towns.....	33	33	—	—	33	4.66
School districts.....	388	386	—	2	388	(1)
Townships.....	112	112	—	—	112	(1)
HARRISON	527	499	—	28	527	30.54
County.....	231	231	—	—	231	13.39
Cities and towns.....	20	20	—	—	20	5.87
School districts.....	67	41	—	26	67	(1)
Townships.....	209	207	—	2	209	(1)
HENDRICKS	924	847	51	26	924	46.84
County.....	74	23	51	—	74	3.75
Cities and towns.....	36	34	—	2	36	4.90
School districts.....	476	455	—	21	476	(1)
Townships.....	338	335	—	3	338	(1)
HENRY	1,413	1,272	91	50	1,413	40.03
County.....	673	582	91	—	673	19.07
Cities and towns.....	93	91	—	2	93	4.39
School districts.....	542	496	—	46	542	(1)
Townships.....	105	103	—	2	105	(1)

1 Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HOWARD.....	\$1,190	\$1,145	-----	\$45	\$1,166	\$24.70
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	130	129	-----	1	106	3.11
School districts.....	710	710	-----	-----	710	(1)
Townships.....	350	306	-----	44	350	(1)
HUNTINGTON.....	1,684	1,645	\$13	26	1,684	57.92
County.....	185	172	13	-----	185	6.36
Cities and towns.....	384	375	-----	9	384	22.48
School districts.....	684	667	-----	17	684	(1)
Townships.....	431	431	-----	-----	431	(1)
JACKSON.....	653	626	15	12	653	27.52
County.....	15	-----	15	-----	15	0.63
Cities and towns.....	121	121	-----	-----	121	11.10
School districts.....	314	302	-----	12	314	(1)
Townships.....	203	203	-----	-----	203	(1)
JASPER.....	832	677	151	4	832	62.15
County.....	204	53	151	-----	204	15.24
Cities and towns.....	2	1	-----	1	2	0.49
School districts.....	147	144	-----	3	147	(1)
Townships.....	479	479	-----	-----	479	(1)
JAY.....	681	674	-----	7	681	32.67
County.....	6	6	-----	-----	6	0.29
Cities and towns.....	77	77	-----	-----	77	7.47
School districts.....	150	143	-----	7	150	(1)
Townships.....	448	448	-----	-----	448	(1)
JEFFERSON.....	643	513	-----	130	643	33.52
County.....	92	92	-----	-----	92	4.90
Cities and towns.....	177	81	-----	96	177	23.27
School districts.....	195	163	-----	32	195	(1)
Townships.....	179	177	-----	2	179	(1)
JENNINGS.....	281	264	-----	17	281	23.81
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	42	42	-----	-----	42	12.36
School districts.....	113	97	-----	16	113	(1)
Townships.....	126	125	-----	1	126	(1)
JOHNSON.....	328	318	3	7	328	14.98
County.....	3	-----	3	-----	3	0.14
Cities and towns.....	68	65	-----	3	68	6.20
School districts.....	182	178	-----	4	182	(1)
Townships.....	75	75	-----	-----	75	(1)
KNOX.....	3,018	2,736	124	158	3,018	68.88
County.....	1,053	929	124	-----	1,053	24.03
Cities and towns.....	368	238	-----	130	368	14.13
School districts.....	801	774	-----	27	801	(1)
Townships.....	796	795	-----	1	796	(1)
KOSCIUSKO.....	1,815	1,764	16	35	1,815	65.76
County.....	507	491	16	-----	507	18.37
Cities and towns.....	73	65	-----	8	73	6.17
School districts.....	461	443	-----	18	461	(1)
Townships.....	774	765	-----	9	774	(1)
LAGRANGE.....	841	804	14	23	841	61.03
County.....	225	211	14	-----	225	16.33
Cities and towns.....	39	31	-----	8	39	12.84
School districts.....	218	205	-----	13	218	(1)
Townships.....	359	357	-----	2	359	(1)
LAKE.....	25,214	24,389	5	820	25,092	90.06
County.....	3,841	3,836	5	-----	3,841	13.79
Cities and towns.....	8,598	8,363	-----	235	8,476	32.43
School districts.....	8,128	7,919	-----	209	8,128	(1)
Townships.....	4,647	4,271	-----	376	4,647	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LA PORTE	\$4,350	\$4,170	\$150	\$30	\$4,350	\$69.94
County.....	1,265	1,115	150	—	1,265	20.34
Cities and towns.....	708	685	—	23	708	15.53
School districts.....	1,224	1,222	—	2	1,224	(1)
Townships.....	1,153	1,148	—	5	1,153	(1)
LAWRENCE	1,850	1,843	—	7	1,850	50.27
County.....	603	603	—	—	603	16.39
Cities and towns.....	270	270	—	—	270	14.73
School districts.....	564	557	—	7	564	(1)
Townships.....	413	413	—	—	413	(1)
MADISON	4,132	4,046	43	43	4,074	47.82
County.....	804	781	43	—	804	9.44
Cities and towns.....	692	665	—	27	636	10.28
School districts.....	1,191	1,175	—	16	1,189	(1)
Townships.....	1,445	1,445	—	—	1,445	(1)
MARION	39,884	38,883	—	1,001	38,629	88.72
County.....	7,980	7,880	—	100	7,926	18.20
Cities and towns.....	18,441	18,025	—	416	17,664	46.74
School districts.....	12,338	12,276	—	62	11,884	(1)
Townships.....	1,125	702	—	423	1,125	(1)
MARSHALL	1,484	1,351	102	31	1,484	58.66
County.....	300	198	102	—	300	11.86
Cities and towns.....	86	74	—	12	86	7.37
School districts.....	480	464	—	16	480	(1)
Townships.....	618	615	—	3	618	(1)
MARTIN	259	236	—	23	259	25.64
County.....	88	88	—	—	88	8.71
Cities and towns.....	9	9	—	—	9	2.70
School districts.....	41	19	—	22	41	(1)
Townships.....	121	120	—	1	121	(1)
MIAMI	1,440	1,430	10	—	1,440	49.48
County.....	321	311	10	—	321	11.03
Cities and towns.....	164	164	—	—	164	10.22
School districts.....	442	442	—	—	442	(1)
Townships.....	513	513	—	—	513	(1)
MONROE	1,834	1,787	5	42	1,834	48.39
County.....	400	395	5	—	400	10.55
Cities and towns.....	477	471	—	6	477	22.85
School districts.....	601	565	—	36	601	(1)
Townships.....	356	356	—	—	356	(1)
MONTGOMERY	995	951	42	2	995	36.88
County.....	142	100	42	—	142	5.26
Cities and towns.....	99	97	—	2	99	6.47
School districts.....	249	249	—	—	249	(1)
Townships.....	505	505	—	—	505	(1)
MORGAN	562	503	58	1	543	27.96
County.....	109	51	58	—	109	5.61
Cities and towns.....	76	76	—	—	76	6.68
School districts.....	173	173	—	—	173	(1)
Townships.....	204	203	—	1	204	(1)
NEWTON	746	541	194	11	746	75.81
County.....	259	65	194	—	259	28.32
Cities and towns.....	44	35	—	9	44	10.07
School districts.....	243	241	—	2	243	(1)
Townships.....	200	200	—	—	200	(1)
NOBLE	1,512	1,459	40	13	1,512	67.49
County.....	523	483	40	—	523	23.34
Cities and towns.....	97	97	—	—	97	10.17
School districts.....	324	316	—	8	324	(1)
Townships.....	568	563	—	5	568	(1)

¹ Not computed.

530 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OHIO	\$167	\$165		\$2	\$167	\$44.57
County.....	58	58			58	15.48
Cities and towns.....	20	20			20	14.50
School districts.....	17	17			17	(1)
Townships.....	72	70		2	72	(1)
ORANGE	591	578		13	591	33.77
County.....	170	170			170	9.71
Cities and towns.....	38	37		1	38	5.37
School districts.....	141	129		12	141	(1)
Townships.....	242	242			242	(1)
OWEN	329	310		19	329	28.98
County.....	74	74			74	6.52
Cities and towns.....	11	10		1	11	3.79
School districts.....	109	91		18	109	(1)
Townships.....	135	135			135	(1)
PARKE	599	511	\$88		599	36.17
County.....	282	194	88		282	17.03
Cities and towns.....	8	8			8	1.74
School districts.....	165	165			165	(1)
Townships.....	144	144			144	(1)
PERRY	569	534		35	569	34.23
County.....	81	81			81	4.87
Cities and towns.....	50	50			50	6.49
School districts.....	327	292		35	327	(1)
Townships.....	111	111			111	(1)
PIKE	782	752	20	10	782	47.80
County.....	410	390	20		410	25.06
Cities and towns.....	27	27			27	6.49
School districts.....	114	108		6	114	(1)
Townships.....	231	227		4	231	(1)
PORTER	2,664	2,298	210	156	2,664	114.33
County.....	776	566	210		776	33.30
Cities and towns.....	195	73		122	195	15.39
School districts.....	622	588		34	622	(1)
Townships.....	1,071	1,071			1,071	(1)
POSEY	868	861	3	4	868	48.62
County.....	230	227	3		230	12.88
Cities and towns.....	102	99		3	102	13.37
School districts.....	184	183		1	184	(1)
Townships.....	352	352			352	(1)
PULASKI	573	569		4	573	51.18
County.....	66	66			66	5.90
Cities and towns.....	71	69		2	71	21.62
School districts.....	138	136		2	138	(1)
Townships.....	298	298			298	(1)
PUTNAM	1,034	1,030	3	1	1,034	50.44
County.....	296	293	3		296	14.44
Cities and towns.....	33	32		1	33	4.93
School districts.....	228	228			228	(1)
Townships.....	477	477			477	(1)
RANDOLPH	1,170	1,140	18	12	1,170	47.07
County.....	18		18		18	0.72
Cities and towns.....	129	120		9	129	10.88
School districts.....	363	361		2	363	(1)
Townships.....	660	659		1	660	(1)
RIPLEY	546	521		25	546	30.20
County.....	110	110			110	6.08
Cities and towns.....	49	45		4	49	8.50
School districts.....	133	116		17	133	(1)
Townships.....	254	250		4	254	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSH	\$603	\$603			\$603	\$31.08
County.....						
Cities and towns.....	35	35			35	4.99
School districts.....	336	336			336	(1)
Townships.....	232	232			232	(1)
ST. JOSEPH	11,286	11,071	\$32	\$183	11,225	66.15
County.....	1,462	1,430	32		1,462	8.62
Cities and towns.....	3,532	3,532			3,471	24.32
School districts.....	4,901	4,865		36	4,901	(1)
Townships.....	1,391	1,244		147	1,391	(1)
SCOTT	184	136	19	29	184	27.61
County.....	52	33	19		52	7.80
Cities and towns.....	23	8		15	23	13.51
School districts.....	66	52		14	66	(1)
Townships.....	43	43			43	(1)
SHELBY	1,407	1,407			1,407	52.89
County.....	6	6			6	0.23
Cities and towns.....	199	199			199	17.44
School districts.....	594	594			594	(1)
Townships.....	608	608			608	(1)
SPENCER	649	583	19	47	649	38.83
County.....	295	276	19		295	17.65
Cities and towns.....	3			3	3	0.68
School districts.....	183	139		44	183	(1)
Townships.....	168	168			168	(1)
STARKE	560	483	71	6	560	52.34
County.....	92	21	71		92	8.60
Cities and towns.....	57	51		6	57	15.92
School districts.....	181	181			181	(1)
Townships.....	230	230			230	(1)
STEBEN	611	514	34	63	611	45.60
County.....	111	77	34		111	8.28
Cities and towns.....	93	41		52	93	20.37
School districts.....	176	166		10	176	(1)
Townships.....	231	230		1	231	(1)
SULLIVAN	1,747	1,452	250	45	1,747	62.10
County.....	883	633	250		883	31.39
Cities and towns.....	66	66			66	5.67
School districts.....	322	280		42	322	(1)
Townships.....	476	473		3	476	(1)
SWITZERLAND	154	146		8	154	18.26
County.....	39	39			39	4.63
Cities and towns.....	3	3			3	1.93
School districts.....	11	4		7	11	(1)
Townships.....	101	100		1	101	(1)
TIPPECANOE	1,859	1,708	57	94	1,859	38.49
County.....	326	269	57		326	6.75
Cities and towns.....	244	215		29	244	7.42
School districts.....	973	908		65	973	(1)
Townships.....	316	316			316	(1)
TIPTON	506	345	161		506	33.27
County.....	191	30	161		191	12.56
Cities and towns.....	17	17			17	2.59
School districts.....	260	260			260	(1)
Townships.....	38	38			38	(1)
UNION	221	221			221	37.59
County.....	5	5			5	0.85
Cities and towns.....						
School districts.....	147	147			147	(1)
Townships.....	69	69			69	(1)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VANDERBURG.....	\$9,619	\$9,555	-----	\$64	\$9,600	\$82.12
County.....	2,525	2,525	-----	-----	2,525	21.60
Cities and towns.....	2,811	2,811	-----	-----	2,792	26.77
School districts.....	2,750	2,744	-----	6	2,750	(1)
Townships.....	1,533	1,475	-----	58	1,533	(1)
VERMILION.....	956	902	-----	54	956	41.14
County.....	245	245	-----	-----	245	10.54
Cities and towns.....	46	12	-----	34	46	3.62
School districts.....	343	323	-----	20	343	(1)
Townships.....	322	322	-----	-----	322	(1)
VIGO.....	4,929	4,696	\$9	224	4,860	49.16
County.....	701	692	9	-----	701	7.09
Cities and towns.....	1,166	1,166	-----	-----	1,137	16.85
School districts.....	1,977	1,753	-----	224	1,937	(1)
Townships.....	1,085	1,085	-----	-----	1,085	(1)
WABASH.....	1,315	1,275	16	24	1,315	52.24
County.....	85	69	16	-----	85	3.38
Cities and towns.....	78	71	-----	7	78	5.97
School districts.....	616	599	-----	17	616	(1)
Townships.....	536	536	-----	-----	536	(1)
WARREN.....	401	375	15	11	401	43.74
County.....	43	28	15	-----	43	4.69
Cities and towns.....	26	23	-----	3	26	12.17
School districts.....	156	148	-----	8	156	(1)
Townships.....	176	176	-----	-----	176	(1)
WARRICK.....	885	790	55	40	885	48.55
County.....	205	150	55	-----	205	11.25
Cities and towns.....	228	228	-----	-----	228	34.47
School districts.....	185	149	-----	36	185	(1)
Townships.....	267	263	-----	4	267	(1)
WASHINGTON.....	563	554	-----	9	563	34.57
County.....	224	224	-----	-----	224	13.75
Cities and towns.....	45	42	-----	3	45	8.87
School districts.....	49	44	-----	5	49	(1)
Townships.....	245	244	-----	1	245	(1)
WAYNE.....	2,230	2,002	-----	228	2,188	39.14
County.....	393	393	-----	-----	393	7.03
Cities and towns.....	343	315	-----	28	308	7.57
School districts.....	1,121	1,062	-----	59	1,114	(1)
Townships.....	373	232	-----	141	373	(1)
WELLS.....	598	510	75	13	598	32.48
County.....	129	54	75	-----	129	7.01
Cities and towns.....	57	57	-----	-----	57	8.88
School districts.....	300	288	-----	12	300	(1)
Townships.....	112	111	-----	1	112	(1)
WHITE.....	993	784	200	9	993	62.73
County.....	303	103	200	-----	303	19.14
Cities and towns.....	53	47	-----	6	53	8.07
School districts.....	182	182	-----	-----	182	(1)
Townships.....	455	452	-----	3	455	(1)
WHITLEY.....	808	782	2	24	808	50.50
County.....	215	213	2	-----	215	13.44
Cities and towns.....	40	32	-----	8	40	6.39
School districts.....	244	231	-----	13	244	(1)
Townships.....	309	306	-----	3	309	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total.....	\$48, 850	\$47, 235	\$1, 615	\$47, 455	\$32. 22
80,000 population and over.....	39, 458	38, 707	751	38, 222	31. 54
Indianapolis.....	18, 277	17, 878	399	17, 530	47. 40
Fort Wayne.....	2, 723	2, 678	45	2, 718	22. 92
South Bend.....	3, 278	3, 278	—	3, 217	29. 76
Gary.....	2, 571	2, 471	100	2, 532	23. 91
Evansville.....	2, 811	2, 811	—	2, 792	26. 77
Hammond.....	2, 047	1, 923	124	1, 977	29. 16
Terre Haute.....	1, 153	1, 153	—	1, 124	17. 90
East Chicago.....	3, 595	3, 595	—	3, 582	62. 73
Muncie.....	367	309	58	302	6. 43
Anderson.....	609	584	25	553	13. 59
Elkhart.....	1, 393	1, 393	—	1, 320	39. 52
Kokomo.....	124	124	—	100	3. 02
Richmond.....	287	287	—	252	7. 64
Mishawaka.....	223	223	—	223	7. 38
8,000 to 30,000 population.....	4, 455	4, 046	409	4, 333	11. 78
Michigan City.....	323	300	23	323	11. 58
Lafayette.....	151	122	29	151	5. 61
New Albany.....	276	275	1	154	5. 86
Marion.....	358	358	—	358	14. 55
Bloomington.....	452	446	6	452	22. 83
Logansport.....	55	55	—	55	2. 97
Vincennes.....	345	215	130	345	19. 60
La Porte.....	358	358	—	358	22. 52
New Castle.....	87	87	—	87	6. 20
Bedford.....	181	181	—	181	13. 02
Huntington.....	290	285	5	290	21. 61
Connersville.....	91	91	—	91	6. 95
Peru.....	145	145	—	145	11. 33
Frankfort.....	341	248	93	341	27. 72
Jeffersonville.....	186	186	—	186	15. 12
Whiting.....	49	49	—	49	4. 45
Shelbyville.....	173	173	—	173	16. 02
Elwood.....	47	47	—	47	4. 40
Goshen.....	49	49	—	49	4. 67
Crawfordsville.....	90	90	—	90	8. 65
Columbus.....	80	80	—	80	7. 92
Washington.....	1	1	—	1	0. 11
Wabash.....	53	53	—	53	6. 00
Brazil.....	95	95	—	95	10. 86
Valparaiso.....	179	57	122	179	21. 57
500 to 8,000 population.....	2, 559	2, 311	248	2, 541	10. 03
Clinton.....	23	12	11	23	2. 90
Seymour.....	107	107	—	107	14. 25
Princeton.....	75	75	—	75	9. 99
Hartford City.....	25	25	—	25	3. 78
Madison.....	176	81	95	176	26. 95
Lebanon.....	35	35	—	35	5. 43
Hobart.....	49	49	—	49	8. 47
Warsaw.....	24	17	7	24	4. 19
Rushville.....	35	35	—	35	6. 13
Greensburg.....	76	76	—	76	13. 33
Franklin.....	25	25	—	25	4. 40
Kendallville.....	60	60	—	60	11. 03
Sullivan.....	42	42	—	42	7. 92
Plymouth.....	65	65	—	65	12. 29
Portland.....	57	57	—	57	10. 80

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued.					
Bicknell.....	\$17	\$17	-----	\$17	\$3.26
Decatur.....	44	40	\$4	44	8.53
West Lafayette.....	84	84	-----	84	16.49
Auburn.....	58	58	-----	58	11.40
Linton.....	104	104	-----	104	20.45
Bluffton.....	46	46	-----	46	9.07
Mount Vernon.....	47	47	-----	47	9.33
Martinsville.....	32	32	-----	32	6.45
Tell City.....	42	42	-----	42	8.62
Tipton.....	17	17	-----	17	3.50
Noblesville.....	66	63	3	66	13.72
Greencastle.....	13	13	-----	13	2.82
Winchester.....	17	17	-----	17	3.79
Garrett.....	59	59	-----	41	9.26
Alexandria.....	25	25	-----	25	5.67
Aurora.....	2	2	-----	2	0.46
Boonville.....	212	212	-----	212	50.35
Greenfield.....	30	30	-----	30	7.16
Lawrenceburg.....	37	37	-----	37	9.09
Crown Point.....	57	57	-----	57	14.09
Jasper.....	94	34	60	94	24.07
Columbia City.....	8	8	-----	8	2.10
Attica.....	23	23	-----	23	6.22
West Terre Haute.....	13	13	-----	13	3.62
Beech Grove.....	72	62	10	72	20.27
Jasonville.....	19	19	-----	19	5.37
Rochester.....	41	41	-----	41	11.65
Huntingburg.....	8	8	-----	8	2.33
Mitchell.....	80	80	-----	80	24.80
Salem.....	34	34	-----	34	10.64
Gas City.....	19	19	-----	19	6.15
Union City.....	50	45	5	50	16.21
North Vernon.....	41	41	-----	41	13.72
Nappanee.....	-----	-----	-----	-----	-----
Oakland City.....	10	10	-----	10	3.52
Batesville.....	29	29	-----	29	10.22
Rensselaer.....	2	1	1	2	0.71
North Manchester.....	11	11	-----	11	3.98
Angola.....	92	40	52	92	34.52
Petersburg.....	13	13	-----	13	4.98
Dunkirk.....	17	17	-----	17	6.58
Less than 2,500 population.....	2,378	2,171	207	2,359	7.79

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$199,034	\$152,792	\$67,403	\$80.87	\$51.21	\$24.41
State government.....	4,730	2,325	1,350	1.45	0.78	0.49
Counties.....	42,140	77,601	9,721	12.89	25.80	3.52
Cities and towns.....	47,455	30,484	19,155	22.22	16.34	12.77
School districts.....	63,945	42,382	5,679	(?)	(?)	(?)
Townships.....	40,764	(?)	31,498	(?)	(?)	(?)
Adams.....	775	1,420	770	38.53	69.27	35.25
Allen.....	10,867	5,643	1,930	71.35	47.15	19.57
Bartholomew.....	525	766	171	21.00	32.07	6.88
Benton.....	1,012	412	820	85.14	33.80	64.63
Blackford.....	561	502	410	41.20	35.66	25.92
Boone.....	1,099	1,229	769	49.30	52.13	31.15
Brown.....	50	169	24	9.67	24.04	3.06
Carroll.....	627	846	567	41.66	51.90	31.53
Cass.....	1,671	2,132	985	45.51	54.89	26.65
Clark.....	1,021	702	839	32.94	23.90	27.74
Clay.....	1,236	1,651	868	46.68	56.06	26.67
Clinton.....	1,152	1,903	867	42.15	67.95	32.49
Crawford.....	254	180	101	25.00	16.05	8.34
Davies.....	1,443	841	695	55.86	31.31	25.06
Dearborn.....	561	422	343	26.46	21.05	16.03
Decatur.....	744	1,064	679	42.99	59.72	36.14
De Kalb.....	1,213	596	291	48.69	23.17	11.61
Delaware.....	2,040	2,567	364	29.52	44.52	6.99
Dubois.....	577	669	110	27.87	33.56	5.56
Elkhart.....	6,494	2,630	766	91.46	45.12	15.22
Fayette.....	412	483	269	21.02	27.06	18.29
Floyd.....	1,341	767	535	37.99	24.94	17.63
Fountain.....	698	762	632	38.84	40.49	30.92
Franklin.....	454	550	309	31.31	37.14	20.12
Fulton.....	545	1,514	283	36.24	91.90	16.75
Gibson.....	1,644	1,620	785	56.30	55.48	26.04
Grant.....	1,952	1,464	1,153	38.23	28.52	22.41
Greene.....	1,347	1,382	674	42.79	37.58	17.03
Hamilton.....	1,117	1,383	677	47.65	57.10	25.05
Hancock.....	573	1,108	365	34.51	64.37	19.20
Harrison.....	527	184	313	30.54	9.89	15.46
Hendricks.....	924	1,059	782	46.84	52.20	37.52
Henry.....	1,413	677	564	40.03	18.83	18.04
Howard.....	1,166	1,735	276	24.70	37.11	7.97
Huntington.....	1,684	1,190	846	57.92	36.76	29.17
Jackson.....	653	755	393	27.52	31.15	15.90
Jasper.....	832	1,967	349	62.15	138.52	26.79
Jay.....	681	942	545	32.67	40.41	21.83
Jefferson.....	643	613	492	38.52	29.50	24.02
Jennings.....	281	432	217	23.81	32.49	15.27
Johnson.....	328	688	411	14.98	33.04	20.11
Knex.....	3,018	2,237	549	68.88	46.60	13.31
Kosciusko.....	1,815	1,134	240	65.76	41.83	8.60
Lagrange.....	641	444	172	61.03	31.69	11.39
Lake.....	25,092	11,247	4,322	90.06	62.90	44.34
La Porte.....	4,850	2,401	628	69.94	45.50	13.03
Lawrence.....	1,850	1,112	711	50.27	39.39	22.09
Madison.....	4,074	3,409	1,280	47.82	48.59	19.62
Marion.....	38,629	26,224	8,099	88.72	76.32	28.09
Marshall.....	1,494	1,207	191	58.66	50.85	7.91

1 Includes township debt, not reported separately.

2 Not computed.

3 Combined gross debt of all townships was \$55,974,000, according to State records. Data relative sinking fund assets not available.

4 See footnote 3.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Martin.....	\$259	\$248	\$177	\$25.64	\$20.93	\$13.69
Miami.....	1,440	1,427	825	49.48	49.78	27.80
Monroe.....	1,834	674	628	48.39	27.16	25.90
Montgomery.....	995	937	479	36.88	32.88	16.34
Morgan.....	543	907	224	27.96	45.34	10.48
Newton.....	746	989	393	75.81	97.46	37.39
Noble.....	1,512	1,048	269	67.49	46.62	11.13
Ohio.....	167	58	50	44.57	14.33	11.52
Orange.....	591	556	94	33.77	32.73	5.42
Owen.....	329	423	319	28.98	33.15	22.70
Parke.....	599	541	540	36.17	28.69	24.32
Perry.....	569	490	176	34.23	29.37	9.74
Pike.....	782	1,083	229	47.80	57.98	11.64
Porter.....	2,664	1,695	952	114.33	83.66	45.39
Posey.....	868	1,033	759	48.62	53.45	35.03
Pulaski.....	573	490	3,036	51.18	39.60	228.10
Putnam.....	1,034	1,206	702	50.44	60.65	34.20
Randolph.....	1,170	1,264	1,043	47.07	47.71	35.81
Ripley.....	546	787	73	30.20	42.11	3.73
Rush.....	603	1,277	1,043	31.08	66.38	53.89
St. Joseph.....	11,225	7,380	1,997	66.15	68.21	21.57
Scott.....	184	513	177	27.61	69.07	21.31
Shelby.....	1,407	1,360	478	52.89	52.34	17.75
Spencer.....	649	1,128	151	38.83	61.32	7.38
Starke.....	560	389	397	52.34	37.86	37.39
Stenben.....	611	503	131	45.60	37.63	9.16
Sullivan.....	1,747	1,110	215	62.10	35.10	6.22
Switzerland.....	154	234	87	18.26	25.11	8.77
Tippecanoe.....	1,859	1,327	1,104	38.49	30.50	27.26
Tipton.....	506	496	685	33.27	30.72	39.24
Union.....	221	39	70	37.59	6.45	11.13
Vanderburg.....	9,600	4,769	2,505	82.12	49.61	31.59
Vermillion.....	956	683	643	41.14	22.87	32.11
Vigo.....	4,860	5,159	2,037	49.16	49.90	21.15
Wabash.....	1,315	1,604	1,049	52.24	58.74	38.96
Warren.....	401	398	574	43.74	41.02	52.70
Warrick.....	885	762	162	48.55	38.36	7.40
Washington.....	563	846	317	34.57	50.82	18.15
Wayne.....	2,188	1,914	507	39.14	38.84	11.18
Wells.....	598	1,291	793	32.48	62.94	35.38
White.....	993	1,197	524	62.73	68.97	29.77
Whitley.....	808	1,198	98	50.50	76.53	5.78

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property					
State total	\$5, 073, 241	\$3, 785, 375	\$1, 287, 866	\$5, 225, 700	\$1, 898, 307	\$1, 551.45	\$1, 751.48	\$687.60
Adams	32, 728	23, 964	8, 764	41, 564	15, 430	1, 639.93	2, 027.20	706.50
Allen	297, 128	230, 963	66, 165	238, 807	61, 018	1, 950.94	1, 995.24	618.71
Bartholomew	34, 337	25, 908	8, 429	42, 936	20, 479	1, 373.48	1, 797.45	822.99
Benton	39, 445	34, 042	5, 403	56, 035	20, 510	3, 318.61	4, 590.81	1, 616.52
Blackford	22, 177	15, 827	6, 350	26, 767	10, 265	1, 628.63	1, 899.85	648.83
Boone	42, 859	34, 553	8, 306	58, 860	24, 378	1, 922.79	2, 496.73	988.05
Brown	2, 569	2, 026	543	3, 316	2, 158	497.10	472.44	270.65
Carroll	35, 034	26, 540	8, 494	43, 638	14, 579	2, 328.00	2, 674.69	811.31
Cass	54, 805	46, 432	8, 373	72, 147	26, 721	1, 587.72	1, 857.63	723.03
Clark	30, 180	21, 365	8, 815	28, 104	14, 439	973.55	956.52	477.17
Clay	25, 106	18, 379	6, 727	28, 605	15, 038	948.15	971.40	462.22
Clinton	52, 271	42, 159	10, 112	67, 774	24, 588	1, 912.66	2, 419.73	921.81
Crawford	4, 700	3, 373	1, 327	5, 741	2, 701	462.60	512.51	224.06
Daviess	26, 042	20, 360	5, 682	29, 374	14, 799	1, 008.13	1, 093.76	533.35
Dearborn	21, 320	14, 684	6, 636	21, 447	9, 907	1, 005.66	1, 070.61	463.04
Decatur	28, 365	21, 729	6, 636	34, 746	16, 715	1, 638.84	1, 950.61	889.43
De Kalb	40, 980	31, 776	9, 204	46, 980	17, 196	1, 645.06	1, 825.12	686.34
Delaware	99, 534	66, 652	32, 882	104, 750	32, 526	1, 440.43	1, 816.84	625.57
Dubois	14, 736	10, 469	4, 267	16, 953	8, 781	711.88	850.49	442.51
Elkhart	105, 182	75, 027	30, 155	104, 499	29, 978	1, 481.44	1, 792.96	596.11
Fayette	28, 854	20, 119	8, 735	31, 131	12, 662	1, 472.14	1, 744.63	860.69
Floyd	29, 920	21, 906	8, 014	23, 561	12, 353	847.59	766.08	407.04
Fountain	23, 946	19, 304	4, 642	37, 143	14, 909	1, 332.48	1, 973.27	729.43
Franklin	16, 388	12, 280	4, 108	19, 270	9, 853	1, 130.36	1, 301.49	642.50
Fulton	28, 474	22, 252	6, 222	37, 532	13, 028	1, 893.47	2, 277.72	771.86
Gibson	35, 098	26, 766	8, 332	41, 668	18, 481	1, 201.99	1, 426.95	613.03
Grant	67, 421	48, 824	18, 597	83, 224	29, 773	1, 320.27	1, 620.63	578.95
Greene	25, 552	19, 405	6, 147	35, 965	16, 552	811.66	978.11	418.17
Hamilton	37, 561	29, 149	8, 412	48, 633	20, 538	1, 602.16	2, 007.79	759.92
Hancock	35, 131	28, 028	7, 103	45, 843	19, 035	2, 115.69	2, 663.77	1, 000.24
Harrison	9, 494	6, 729	2, 765	10, 606	6, 332	550.25	568.50	312.98
Hendricks	37, 867	30, 425	7, 442	46, 709	19, 364	1, 919.75	2, 301.95	929.17
Henry	54, 317	39, 479	14, 838	63, 581	24, 720	1, 538.73	1, 768.58	790.43
Howard	62, 377	45, 627	16, 750	81, 758	22, 095	1, 321.55	1, 749.09	637.28
Huntington	50, 302	37, 524	12, 778	61, 417	21, 362	1, 730.20	1, 897.68	736.45
Jackson	28, 639	21, 997	6, 642	31, 939	15, 127	1, 206.82	1, 318.27	611.75
Jasper	27, 073	22, 244	4, 829	37, 501	12, 446	2, 022.18	2, 641.48	954.12
Jay	30, 465	23, 143	7, 322	41, 422	16, 871	1, 461.43	1, 776.40	675.91
Jefferson	14, 669	9, 824	4, 845	16, 963	8, 688	764.73	816.81	424.15
Jennings	11, 547	9, 221	2, 326	15, 170	6, 377	978.56	1, 142.35	448.99
Johnson	34, 958	28, 212	6, 746	42, 200	18, 740	1, 596.26	2, 026.22	916.45
Knox	67, 553	41, 499	16, 054	66, 751	26, 480	1, 313.61	1, 390.61	641.12
Kosciusko	54, 608	42, 852	11, 756	59, 968	23, 467	1, 978.55	2, 211.21	840.02
Lagrange	27, 844	19, 714	8, 126	30, 488	11, 409	2, 020.32	2, 176.30	753.18
Lake	478, 586	356, 713	121, 847	348, 470	68, 462	1, 717.73	1, 938.00	702.36
La Porte	106, 266	79, 392	26, 904	94, 862	33, 951	1, 708.94	1, 837.02	704.35
Lawrence	34, 807	22, 621	12, 186	24, 532	13, 916	845.84	869.06	432.01
Madison	93, 501	69, 781	23, 720	97, 578	36, 090	1, 097.43	1, 390.76	553.17
Marion	790, 069	567, 431	212, 638	692, 959	251, 146	1, 791.61	1, 873.90	880.46
Marshall	44, 184	34, 511	9, 673	52, 285	18, 255	1, 746.40	2, 202.03	755.10
Martin	5, 797	4, 188	1, 609	7, 188	4, 541	573.79	605.78	350.67
Miami	43, 770	34, 879	8, 891	53, 171	17, 312	1, 504.12	1, 854.71	583.39
Monroe	37, 496	26, 836	10, 660	24, 942	10, 669	989.34	1, 005.72	439.91
Montgomery	47, 728	36, 501	11, 227	66, 418	27, 664	1, 789.01	2, 331.28	944.29
Morgan	20, 259	15, 518	4, 741	24, 773	13, 505	1, 042.99	1, 238.02	630.64
Newton	24, 878	20, 532	4, 346	33, 407	13, 478	2, 528.00	3, 293.25	1, 281.18
Noble	43, 232	33, 526	9, 706	52, 130	19, 006	1, 929.66	2, 319.98	736.59
Ohio	3, 247	2, 450	797	3, 582	1, 922	866.56	890.10	443.94
Orange	13, 591	10, 392	3, 199	15, 743	6, 358	776.63	927.47	367.49
Owen	10, 613	8, 032	2, 581	14, 176	6, 847	934.98	1, 110.99	487.22

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property					
Parke.....	\$19,285	\$14,169	\$5,116	\$27,096	\$14,403	\$1,164.48	\$1,435.54	\$648.39
Perry.....	9,778	6,372	3,406	9,795	4,116	588.15	586.79	227.68
Pike.....	13,490	9,377	4,113	17,625	7,393	824.52	943.35	375.60
Porter.....	62,039	48,920	13,119	59,662	21,562	2,662.62	2,945.41	1,027.60
Posey.....	22,850	18,782	4,068	30,682	15,772	1,279.90	1,586.93	727.83
Pulaski.....	21,920	17,746	4,174	26,743	9,438	1,958.02	2,159.32	709.02
Putnam.....	31,132	23,094	8,038	36,903	17,159	1,518.63	1,856.31	836.19
Randolph.....	44,434	34,995	9,439	59,750	23,168	1,787.44	2,256.10	795.35
Ripley.....	17,718	12,880	4,838	19,620	8,457	980.09	1,049.52	434.78
Rush.....	42,228	33,621	8,607	53,603	21,020	2,176.70	2,785.85	1,086.35
St. Joseph.....	290,992	197,346	93,646	215,442	49,623	1,714.74	1,991.24	536.04
Scott.....	5,841	4,498	1,343	8,384	3,639	876.50	1,129.34	437.01
Shelby.....	49,354	38,470	10,884	58,242	23,399	1,855.41	2,241.65	869.78
Spencer.....	12,773	9,968	2,805	17,372	8,111	764.26	944.12	392.29
Starke.....	21,012	16,930	4,082	24,289	7,983	1,963.74	2,363.18	752.39
Steuben.....	24,598	18,150	6,448	24,622	9,001	1,835.67	1,842.99	630.61
Sullivan.....	27,304	21,397	5,907	38,491	19,938	970.53	1,216.93	577.44
Switzerland.....	6,126	4,680	1,446	6,705	3,385	726.52	720.09	341.47
Tiptecanoe.....	85,119	66,099	19,020	95,680	35,000	1,762.30	2,198.49	863.78
Tipton.....	28,675	23,144	5,531	39,828	14,083	1,885.52	2,465.85	806.61
Union.....	13,088	10,231	2,857	15,648	6,546	2,225.85	2,598.85	1,045.66
Vanderburg.....	164,730	116,272	48,458	138,617	48,744	1,409.15	1,442.14	614.84
Vermillion.....	29,026	19,548	9,478	41,737	15,217	1,249.07	1,396.79	759.41
Vigo.....	129,823	91,135	38,688	132,811	51,560	1,313.19	1,284.76	535.17
Wabash.....	43,377	32,759	10,618	55,777	20,897	1,723.36	2,042.44	776.10
Warren.....	22,191	19,169	3,022	36,425	13,265	2,420.75	3,755.52	1,217.04
Warrick.....	15,258	11,208	4,050	17,966	9,062	836.97	904.56	413.58
Washington.....	14,514	11,268	3,246	17,176	8,316	891.25	1,031.91	476.68
Wayne.....	79,259	59,701	19,558	81,197	34,338	1,417.87	1,648.20	757.83
Wells.....	31,471	24,467	7,004	42,461	18,053	1,709.36	2,070.37	805.28
White.....	36,700	29,513	7,187	48,053	14,825	2,318.24	2,769.45	842.24
Whitley.....	29,556	23,412	6,144	37,606	14,874	1,847.25	2,401.41	880.52

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
State total.....	\$138, 341	\$14, 712	\$22, 638	\$38, 017	\$54, 703	\$18, 271	\$117, 138	\$45, 644	\$2. 73	\$2. 24	\$2. 40
Adams.....	705	95	102	75	272	161	899	415	2. 15	2. 16	2. 69
Allen.....	6, 826	862	1, 415	1, 609	2, 416	524	4, 861	1, 481	2. 30	2. 04	2. 43
Bartholomew.....	713	100	105	109	324	75	884	446	2. 08	2. 06	2. 18
Benton.....	737	114	81	44	339	159	767	426	1. 87	1. 37	2. 08
Blackford.....	536	64	84	65	224	99	522	273	2. 42	1. 95	2. 66
Boone.....	950	124	219	91	359	157	1, 037	464	2. 22	1. 76	1. 90
Brown.....	107	7	41	1	35	23	141	60	4. 17	4. 25	2. 78
Carroll.....	702	102	116	52	286	146	689	397	2. 00	1. 58	2. 72
Cass.....	1, 580	159	306	224	637	254	1, 763	671	2. 88	2. 44	2. 51
Clark.....	1, 006	88	201	170	385	162	724	343	3. 33	2. 58	2. 38
Clay.....	887	73	233	76	349	156	934	456	3. 53	3. 27	3. 03
Clinton.....	1, 139	152	172	159	545	111	1, 242	526	2. 18	1. 83	2. 14
Crawford.....	188	14	46	8	61	59	211	86	4. 00	3. 68	3. 18
Davies.....	885	76	203	59	350	197	748	436	3. 40	2. 55	2. 95
Dearborn.....	626	62	171	90	235	68	603	219	2. 94	2. 81	2. 21
Decatur.....	645	82	132	76	261	94	821	419	2. 27	2. 36	2. 51
De Kalb.....	966	119	197	103	346	201	935	370	2. 36	1. 99	2. 15
Delaware.....	2, 433	289	328	493	1, 085	238	2, 462	902	2. 44	2. 35	2. 77
Dubois.....	522	43	127	62	172	118	484	184	3. 54	2. 85	2. 10
Elkhart.....	2, 899	305	500	553	1, 175	336	2, 139	637	2. 73	2. 65	2. 12
Fayette.....	737	84	121	155	320	57	677	273	2. 55	2. 17	2. 16
Floyd.....	1, 006	87	236	262	334	87	673	345	3. 36	2. 86	2. 79
Fountain.....	686	69	153	63	286	115	756	391	2. 86	2. 04	2. 62
Franklin.....	442	48	108	25	184	77	455	216	2. 70	2. 36	2. 19
Fulton.....	690	83	94	81	314	118	908	311	2. 42	2. 42	2. 39
Gibson.....	1, 135	102	204	132	463	234	1, 230	433	3. 23	2. 95	2. 34
Grant.....	1, 799	196	270	374	777	182	1, 689	765	2. 67	2. 03	2. 57
Greene.....	934	74	227	78	375	180	1, 112	446	3. 66	3. 09	2. 69
Hamilton.....	888	109	162	102	382	133	1, 007	456	2. 36	2. 07	2. 22
Hancock.....	615	102	53	49	352	59	840	395	1. 75	1. 83	2. 08
Harrison.....	381	28	124	17	123	89	324	180	4. 01	3. 05	2. 84
Hendricks.....	854	110	133	70	392	149	899	426	2. 26	1. 92	2. 20
Henry.....	1, 255	157	255	184	600	59	1, 113	518	2. 31	1. 75	2. 10
Howard.....	1, 744	181	324	369	629	241	1, 734	540	2. 80	2. 12	2. 44
Huntington.....	1, 260	146	151	219	584	160	1, 299	565	2. 50	2. 12	2. 64
Jackson.....	637	83	75	91	290	98	724	326	2. 22	2. 27	2. 16
Jasper.....	695	79	146	26	264	180	733	287	2. 57	1. 95	2. 31
Jay.....	720	88	137	81	267	147	763	410	2. 36	1. 84	2. 43
Jefferson.....	507	43	110	68	207	79	530	256	3. 46	3. 12	2. 95
Jennings.....	356	33	84	25	142	72	403	190	3. 08	2. 66	2. 98
Johnson.....	777	101	161	112	348	55	846	366	2. 22	2. 00	1. 95
Knox.....	1, 836	167	409	299	649	312	1, 823	727	3. 19	2. 73	2. 75
Kosciusko.....	1, 431	158	279	134	514	346	1, 193	447	2. 62	1. 99	1. 90
Lagrange.....	619	81	114	35	250	139	537	209	2. 22	1. 76	1. 83
Lake.....	16, 091	1, 888	1, 914	4, 320	6, 038	2, 431	8, 176	1, 753	3. 36	2. 35	2. 56
La Porte.....	3, 358	308	606	707	1, 162	575	2, 229	803	3. 16	2. 35	2. 37
Lawrence.....	1, 222	101	223	206	516	176	889	405	3. 51	3. 62	2. 91
Madison.....	2, 795	271	411	545	1, 128	440	2, 347	915	2. 99	2. 41	2. 54
Marion.....	20, 917	2, 262	2, 463	7, 389	7, 796	1, 007	15, 931	5, 338	2. 68	2. 30	2. 13
Marshall.....	1, 103	128	194	119	451	211	1, 038	343	2. 50	1. 99	1. 88
Martin.....	222	17	49	20	75	61	255	128	3. 83	3. 55	2. 82
Miami.....	1, 143	127	184	149	500	183	1, 118	541	2. 61	2. 10	3. 13
Monroe.....	1, 270	109	236	190	586	149	824	364	3. 39	3. 30	3. 41
Montgomery.....	1, 008	138	129	141	459	141	1, 095	632	2. 11	1. 65	2. 28
Morgan.....	595	59	99	74	297	66	741	351	2. 94	2. 99	2. 60
Newton.....	523	72	77	40	239	95	568	265	2. 10	1. 70	1. 97
Noble.....	1, 006	125	212	97	388	184	924	318	2. 33	1. 77	1. 67
Ohio.....	122	9	32	14	44	23	117	52	3. 76	3. 27	2. 71
Orange.....	510	39	128	62	176	105	453	216	3. 75	2. 88	3. 40
Owen.....	344	31	79	20	145	69	403	215	3. 24	2. 84	3. 14

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
Parke.....	\$557	\$56	\$123	\$33	\$267	\$78	\$650	\$326	\$2.89	\$2.40	\$2.26
Perry.....	356	28	77	38	153	60	289	125	3.64	2.95	3.04
Pike.....	463	39	116	30	189	89	463	174	3.43	2.63	2.35
Porter.....	1,607	180	372	175	603	277	1,208	570	2.59	2.02	2.64
Posey.....	674	66	149	79	235	145	731	386	2.95	2.38	2.45
Pulaski.....	526	63	105	25	197	136	512	263	2.40	1.91	2.79
Putnam.....	807	90	191	60	319	147	942	429	2.59	2.55	2.50
Randolph.....	1,116	129	156	122	463	246	1,241	574	2.51	2.08	2.48
Ripley.....	586	51	151	57	210	117	544	238	3.31	2.77	2.81
Rush.....	773	122	76	89	348	138	953	492	1.83	1.78	2.34
St. Joseph.....	7,688	844	1,048	1,775	3,074	947	5,237	1,344	2.64	2.43	2.71
Scott.....	205	17	71	10	76	31	280	114	3.51	3.34	3.13
Shelby.....	1,037	143	123	141	434	196	982	475	2.10	1.69	2.03
Spencer.....	386	37	88	19	177	65	500	220	3.02	2.88	2.71
Stark.....	474	61	78	39	210	86	428	232	2.26	1.76	2.91
Steuben.....	589	71	93	48	246	131	532	195	2.39	2.16	2.17
Sullivan.....	973	79	240	86	383	185	1,119	477	3.56	2.91	2.39
Switzerland.....	214	18	61	14	80	41	228	97	3.49	3.40	2.87
Tippecanoe.....	1,999	247	366	373	874	139	1,701	794	2.35	1.78	2.27
Tipton.....	560	83	106	56	283	32	560	317	1.95	1.41	2.25
Union.....	289	38	42	13	139	57	266	140	2.21	1.70	2.14
Vanderburg.....	5,057	478	890	1,572	1,644	473	3,579	1,336	3.07	2.58	2.74
Vermillion.....	913	84	171	85	388	185	826	354	3.15	1.98	2.33
Vigo.....	4,282	376	603	951	1,854	498	3,896	1,407	3.30	2.93	2.73
Wabash.....	1,095	126	156	134	481	198	1,241	566	2.52	2.22	2.71
Warren.....	392	64	72	15	152	89	546	255	1.77	1.50	1.92
Warrick.....	570	44	156	40	205	125	622	255	3.74	3.46	2.81
Washington.....	422	42	90	26	169	95	546	238	2.91	3.18	2.86
Wayne.....	2,224	230	309	460	951	274	1,890	850	2.81	2.33	2.48
Wells.....	740	91	160	65	355	69	853	412	2.35	2.01	2.28
White.....	762	106	88	65	335	168	852	373	2.08	1.77	2.52
Whitley.....	760	86	166	59	307	132	679	288	2.54	1.81	1.94

IOWA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Iowa relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 99 counties, the 922 cities and towns, the 4,800 school districts, the 1,600 townships, and 4,000 drainage districts, or a total of 11,422 political units that have power to levy taxes or incur debt.

The data for Iowa were compiled largely from reports on file in the office of the auditor of state, Des Moines, Iowa.

Fiscal year.—For Iowa the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the townships, and the drainage districts, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Iowa on January 1, 1932, was 2,478,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Iowa the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$8,076,048. The cities and towns, the school districts, the townships, and the drainage districts show an excess of revenue receipts over governmental costs, but for the State government and the counties an excess of governmental costs over revenue receipts is shown.

Although the aggregate of government costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceeded governmental costs, exclusive of capital outlays, by \$54,611,614.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$192,059,754	100.0	\$200,135,802	100.0	\$241,990,759	100.0	\$101,197,840	100.0
State government.....	43,027,599	22.4	49,465,712	24.7	16,495,225	6.8	9,108,290	9.0
Counties.....	66,843,200	34.8	75,369,317	37.7	121,761,980	50.3	29,687,510	29.3
Cities and towns.....	29,093,587	15.1	26,739,656	13.4	42,343,567	17.5	16,635,395	16.4
School districts.....	50,282,370	26.2	47,813,926	23.9	55,178,693	22.8	45,571,226	45.0
Townships.....	174,981	.1	160,688	.1			195,419	.2
Drainage districts.....	2,638,017	1.4	586,503	.3	6,211,294	2.6		

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Iowa and all subdivisions of the State amounted to \$192,059,754, or an average of \$77.51 for each person in the State. Of this amount \$43,027,599 was for the State; \$66,843,200 for the counties; \$29,093,587 for the cities and towns; \$50,282,370 for the school districts; \$174,981 for the townships; and \$2,638,017 for the drainage districts. The revenues collected include \$93,682,366, general property taxes; \$936,867, special taxes; \$565,925, poll taxes; \$55,967,402, licenses and permits; \$4,701,565, special assessments; \$12,281,759, subventions, donations, and pension assessments; \$1,360,770, interest, rents, and highway privileges; \$8,673,252, earnings of public service enterprises; \$13,361,260, earnings of general departments; and \$528,588, fines, forfeits, and escheats. Of the \$12,281,759 classified as subventions, donations, and pension assessments, \$4,456,290 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$24,233,000 in 1912, \$42,693,000 in 1922, and \$46,733,191 in 1932, this being an increase of 9.5 percent from 1922 to 1932, and 92.8 percent from 1912 to 1932. Special taxes amounted to \$281,000 in 1912, \$894,000 in 1922, and \$936,867 in 1932. Poll taxes amounted to \$232,000 in 1912, \$377,000 in 1922, and \$484,771 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,663,000 in 1912, \$12,979,000 in 1922, and \$55,777,119 in 1932. Special assessments amounted to \$3,976,000 in 1912, \$8,114,000 in 1922, and \$1,412,837 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Iowa and all subdivisions of the State for 1932 amounted to \$200,135,802, or an average expenditure of \$80.77 per person. Of the total amount expended, \$49,465,712 was disbursed by the State government; \$75,369,317 by the counties; \$26,739,656 by the cities and towns; \$47,813,926 by the school districts; \$160,688 by the townships; and \$586,503 by the drainage districts. The total comprises \$120,281,588 for operation and maintenance of general departments; \$5,738,687 for operation and maintenance of public-service enterprises; \$11,427,865 for interest on debt; and \$62,687,662 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$14,992,123; protection to person and property, \$5,434,560; health and sanitation, \$1,890,332; development and conservation of natural resources, \$2,027,479; highways, \$24,245,157; charities, hospitals, and corrections, \$11,325,497; schools, \$54,801,192; libraries, \$818,801; recreation, \$1,135,313; and miscellaneous, \$3,611,134. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$24,885,000 to \$75,869,872, or 204.9 percent; interest payments, from \$1,222,000 to \$7,903,530, or 546.8 percent; and outlay payments, from \$10,369,000 to \$61,521,435, or 493.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the drainage districts, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

Special assessment debt for local improvement districts, although not a legal obligation of the cities and towns, is included with city or town liabilities for places having a population of less than 30,000. From the reports submitted for these places the financial transactions relating to local improvement districts could not be identified, and therefore the debt for these districts was not eliminated.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the townships, and the drainage districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Iowa and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$241,990,759, or an average per capita of \$97.66. In 1922 the average per capita was \$62.23, and in 1912, \$15.94.

Of the total debt reported for 1932, \$16,495,225 was for the State government; \$121,761,980 for the counties; \$42,343,567 for the cities and towns; \$55,178,693 for the school districts; and \$6,211,294 for the drainage districts. No outstanding indebtedness was reported for the townships for 1932 for the reason that under the law the larger operations of road and bridge building that the townships once did, have been taken over by the county.

The gross debt of the State government, less sinking-fund assets, increased 1,032.1 percent from 1922 to 1932 and 4,520.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 50.2 percent from 1922 to 1932 and 543 percent from 1912 to 1932.

ASSESSED VALUATIONS

In the State of Iowa an assessor is elected biennially in each city, town, and township. City and town assessors perform the same duties as the township assessors. Assessors begin listing property in January and personally affix values to all property assessed by them. Each assessor lists every person in his township and with some exceptions assesses all property therein. Property is assessed at 25 percent of its actual value and assessments are required to be completed by April 1. Personal property is listed and assessed each year in the name of the owner as of January 1. Real estate is listed and valued each odd year.

The assessed valuation of all property in Iowa subject to levies of the general property tax was \$1,463,740,954 in 1932 as compared with \$1,766,003,000 in 1922 and \$902,093,000 in 1912. The per capita assessed valuation increased from \$405.90 in 1912 to \$723.49 in 1922, and decreased to \$590.69 in 1932.

TAX LEVIES

In Iowa all State, county, city, and town taxes are collected by county treasurers. Taxes are due between the first Monday in January and March 1; one half, however, may be paid before March 1, and the balance before September 1.

The total levies of the general property tax for the State and all subdivisions were \$36,570,000 for 1912, \$105,842,000 for 1922, and \$101,197,840 for 1932, this being a per capita of \$16.45, \$43.36, and \$40.84, respectively.

Of the total levies reported for 1932, \$9,108,290 was for the State government; \$29,687,510 for the counties; \$16,635,395 for the cities and towns; \$45,571,226 for the school districts; and \$195,419 for the townships. The average rate of levy per \$100 of the assessed valuation was \$4.05 for 1912, \$5.99 for 1922, and \$6.91 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation	REVENUE RECEIPTS											
Total	Per capita		Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of public service depart- ments	Earn- ings of public service enter- prises
			Total	General property	Poll	Licenses and permits								
Grand total.....	\$192,060	\$77.51	\$151,153	\$93,663	\$566	\$55,967	\$4,702	\$598	\$11,976	\$306	\$1,361	\$13,361	\$5,673	
State government.....	43,028	17.36	32,470	9,852		21,621	4		4,456	249	527	5,322		
Counties.....	66,843	26.97	58,357	24,351	374	33,632	332		5,610		569	1,975		
Cities and towns.....	29,094	19.95	16,927	16,927	192	654	2,064	192		57	265	1,070	8,673	
School districts.....	50,282	(c)	43,378	43,378					1,910			4,994		
Townships.....	175	(c)	175											
Drainage districts.....	2,638	(c)					2,638							
ADAMS.....	13,801	64.57	689	436	3	250	4		68		2	72	62	
County.....	13,801	33.47	380	130	2	248			53		2	30		
Cities and towns.....	4,380	21.92	26	23	1	2	2					6	62	
School districts.....	328	(c)	277	277					15			36		
Townships.....	6	(c)	6	6										
Drainage districts.....	2	(c)					2							
ADAMS.....	10,437	52.03	442	283	1	148	5	1	56		2	28	9	
County.....	10,437	27.69	238	91	1	146		1	46		2	2		
Cities and towns.....	3,068	9.13	18	16		2	1						9	
School districts.....	221	(c)	185	185					10			26		
Townships.....	4	(c)	1	1										
Drainage districts.....		(c)					4							
ALABAMA.....	16,328	53.04	681	458	6	217	28	2	72	1	8	55	19	
County.....	16,328	29.09	395	176	5	214		2	58		8	12		
Cities and towns.....	5,974	16.40	60	56	1	3	16			1		2	19	
School districts.....	280	(c)	225	225					14			41		
Townships.....	1	(c)	1	1										
Drainage districts.....	12	(c)					12							

APPANOOSE	24,835	1,082	43.57	918	624	5	289	11	63	4	81	5
County	554	500	22.31	554	215	1	284	11	41	4	9	5
Cities and towns	123	87	8.29	329	78	4	5	22	22	5	52	5
School districts	403	329	(^c)	2	329	2						
Townships	2	2	(^c)									
Drainage districts												
AUDUBON	12,264	791	64.50	636	365	5	266	32	3	55	39	21
County	428	376	34.90	376	109	4	263	3	41	5	3	21
Cities and towns	77	45	19.25	215	41	1	3	8	3	5	3	21
School districts	262	215	(^c)		215				14		33	
Townships	24	(^c)						24				
Drainage districts												
BENTON	22,851	1,646	72.03	1,376	750	8	618	6	3	107	1	67
County	22,851	936	40.96	850	231	6	613	6	3	73	1	85
Cities and towns	10,900	194	17.80	94	87	2	5	6		1	8	85
School districts	514	430	(^c)	2	430				34		50	
Townships	2	2	(^c)		2							
Drainage districts												
BLACK HAWK	71,300	4,008	56.21	3,169	2,490	25	664	90	19	93	1	134
County	71,300	1,513	21.22	1,400	770	2	628	75	5	60	1	32
Cities and towns	58,217	1,343	23.07	714	665	23	26	14	14	6	53	480
School districts	1,136	(^c)		1,064	1,054	1			33		49	
Townships	1	1	(^c)		1			15				
Drainage districts	15	(^c)										
BOONE	28,271	1,713	58.52	1,386	1,009	7	370	68	2	71	6	78
County	28,271	803	27.43	721	356	2	363	47	1	53	6	22
Cities and towns	16,569	311	18.77	152	140	5	7	1	1	18	9	102
School districts	577	512	(^c)	1	612						47	
Townships	1	1	(^c)		1			21				
Drainage districts	21	(^c)										
BREMER	17,100	1,074	62.81	818	477	10	331	10	2	55	2	81
County	17,100	568	33.22	496	161	7	328	10	1	42	2	27
Cities and towns	7,817	208	26.61	90	74	3	3	10	1	13	11	106
School districts	298	242	(^c)		242						43	
Townships												
Drainage districts												
BUCHANAN	19,550	1,107	56.62	866	547	7	312	9	2	67	1	70
County	19,550	621	26.65	445	132	5	308	5	2	48	1	25
Cities and towns	7,846	139	17.72	42	36	2	4	5				92
School districts	442	378	(^c)	1	378				19		45	
Townships	1	1	(^c)		1			4				
Drainage districts	4	(^c)										

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes \$307,680, inheritance taxes, and \$126,237, other special taxes, for State purposes only.

3 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, depart- ments and interest	Earn- ings of public service enter- prises	
				Total	General property	Poll	Licenses and permits							
BUENA VISTA	18,700	\$1,321	\$70.64	\$1,117	\$854	\$5	\$258	\$17	\$3	\$69		\$3	\$42	\$70
County	18,700	612	32.73	539	281	4	254	4	3	49		3	18	70
Cities and towns	9,099	168	18.46	91	86	1	4			20			21	
School districts		527	(c)	486	486									
Townships		1	(c)	1	1									
Drainage districts		13	(c)					13						
BUTLER	17,617	1,026	58.24	850	544	4	302	8	3	63			68	34
County	17,617	544	30.88	464	162	3	299		2	47			31	
Cities and towns	7,183	107	14.90	62	58	1	3	8	1				2	34
School districts		375	(c)	324	324					16			35	
Townships														
Drainage districts														
CALHOUN	17,605	1,185	67.31	952	613	5	334	47	2	76		3	64	41
County	17,605	582	33.06	518	184	4	330		2	58		2	2	
Cities and towns	7,852	176	22.41	99	94	1	4	25				1	10	41
School districts		402	(c)	332	332					18			52	
Townships		3	(c)	3	3									
Drainage districts		22	(c)					22						
CARROLL	22,500	1,200	53.33	886	526	7	353	52	5	67	\$1	7	106	76
County	22,500	623	27.69	513	159	6	348		3	52		7	48	
Cities and towns	11,242	240	21.35	93	87	1	5	45	2		1		23	76
School districts		329	(c)	279	279					15			35	
Townships		1	(c)	1	1									
Drainage districts		7	(c)					7						

CASS	19,400	1,189	61.29	860	574	7	275	20	3	67	9	81	149
County.....	19,400	514	26.49	439	159	5	275	12	2	52	9	12	149
Cities and towns.....	9,969	255	25.58	85	79	2	4	1	1	15	8	61	149
School districts.....		410	()	334	334								
Townships.....		2	()	2	2			8					
Drainage districts.....		8	()										
CEDAR	16,760	1,061	63.31	810	528	6	276	25	1	70		85	70
County.....	16,760	480	28.64	395	117	5	273	1	1	55		20	70
Cities and towns.....	6,503	150	23.07	54	50	1	3	25				1	70
School districts.....		429	()	359	359					15		55	
Townships.....		2	()	2	2								
Drainage districts.....													
CERRO GORDO	39,100	2,511	64.22	1,947	1,407	11	529	143	17	75	4	185	140
County.....	39,100	966	24.71	1,883	1,368	2	513	1	2	65	4	24	140
Cities and towns.....	29,244	613	20.96	346	321	9	16	24	12	25		91	140
School districts.....		812	()	717	717							70	
Townships.....		1	()	1	1			119					
Drainage districts.....		119	()										
CHEROKEE	18,900	1,113	58.89	948	628	8	312	1	2	65	2	64	31
County.....	18,900	555	29.37	491	177	6	308	1	1	49	2	12	31
Cities and towns.....	9,685	101	10.43	64	58	2	4	1	1	16		4	31
School districts.....		455	()	391	391							48	
Townships.....		2	()	2	2								
CHICKASAW	14,637	795	54.31	596	406	4	186	7	1	62	2	49	78
County.....	14,637	413	28.22	352	165	3	184	7	1	50	2	8	78
Cities and towns.....	5,662	141	24.90	50	47	1	2			12		6	
School districts.....		241	()	194	194							35	
Townships.....													
CLARKE	10,384	630	60.67	492	337	2	153	12		56	31	29	10
County.....	10,384	378	36.40	294	141	2	151	1		49	31	4	10
Cities and towns.....	4,004	47	11.74	25	23		2	12		7		25	10
School districts.....		204	()	172	172								
Townships.....		1	()	1	1								
CLAY	16,200	1,265	78.09	901	616	5	280	91	5	63	4	52	149
County.....	16,200	555	34.26	491	211	4	276	4	4	47	4	9	149
Cities and towns.....	7,477	210	28.09	51	46	1	4	1	1	16		5	149
School districts.....		413	()	359	359							38	
Townships.....													
Drainage districts.....		87	()					87					
CLAYTON	24,559	1,345	54.77	1,066	650	5	411	33	3	95	1	84	63
County.....	24,559	704	28.67	605	195	4	406	2	2	73	1	23	63
Cities and towns.....	9,997	183	18.31	83	77	1	5	33	1	22		3	63
School districts.....		454	()	374	374							58	
Townships.....		4	()	4	4								

: Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS											High- way privi- leges, rents, assess- ment and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and seizures	Sub- ven- tions and grants	Dona- tions, gifts, pension and assess- ments				
					Total	General property	Poll	Licenses and permits								
CLINTON.		44,500	\$2,281	\$51.26	\$1,942	\$1,408	\$2	\$532	\$121	\$12	\$119		\$2	\$72	\$13	
County		44,500	1,002	22.52	898	374	2	522	7	7	90		2	5		
Cities and towns		32,168	486	15.11	331	321		10	107	5				30	13	
School districts			778	(^a)	712	712		(^a)			29			37		
Townships			1	(^a)	1	1										
Drainage districts			14	(^a)					14							
CRAWFORD.		21,100	1,544	73.18	1,110	700	9	401	27	4	89	\$1	37	153	123	
County		21,100	817	38.72	620	217	7	396	19	3	68		37	89		
Cities and towns		8,972	252	28.09	102	95	2	5	5	1		1	6	6	123	
School districts			466	(^a)	387	387		(^a)			21			58		
Townships			1	(^a)	1	1										
Drainage districts			8	(^a)					8							
DALLAS.		25,600	1,676	65.47	1,356	978	9	369	20	2	91		2	140	65	
County		25,600	815	31.84	735	366	6	363	11	2	67		2	9		
Cities and towns		13,449	200	14.87	113	104	3	6						11	65	
School districts			651	(^a)	507	507					24			120		
Townships			1	(^a)	1	1										
Drainage districts			9	(^a)					9							
DAYS.		11,150	625	56.05	448	288	1	159	10	1	63		1	49	53	
County		11,150	355	31.84	279	121		158	1	1	57		1	17		
Cities and towns		3,001	73	24.33	19	17	1	1						1	53	
School districts			186	(^a)	149	149					6			31		
Townships			1	(^a)	1	1										
Drainage districts			10	(^a)					10							
DECATUR.		14,903	820	55.02	665	461	2	202	12	2	65	1	5	58	12	
County		14,903	452	30.33	385	183	2	200	3	2	52		5	8		
Cities and towns		6,514	71	10.90	36	34		2				1		19	12	
School districts			286	(^a)	242	242		(^a)			13			31		
Townships			2	(^a)	2	2			9							
Drainage districts			9	(^a)												

DELAWARE.....	18, 122	948	52.31	787	525	4	258	15	4	68	4	46	24
County.....	18, 122	474	26.16	401	142	3	256	15	3	51	4	15	24
Cities and towns.....	7, 538	99	13.13	52	40	1	2	15	1	17	---	7	---
School districts.....	---	375	(1)	334	334	---	---	---	---	---	---	24	---
Townships.....	---	---	---	---	---	---	---	---	---	---	---	---	---
DES MOINES.....	38, 600	2, 076	53.78	1, 614	1, 295	2	317	110	6	61	---	164	121
County.....	38, 600	2, 648	16.70	580	284	1	304	38	4	38	---	17	---
Cities and towns.....	20, 779	598	20.08	357	343	1	13	13	2	23	---	103	121
School districts.....	---	732	(1)	667	667	---	---	---	---	---	---	42	---
Townships.....	---	1	(3)	1	1	---	---	---	---	---	---	---	---
Drainage districts.....	---	97	(3)	---	---	---	---	97	---	---	---	---	---
DICKINSON.....	11, 100	773	69.64	605	451	3	151	63	4	43	3	35	20
County.....	11, 100	311	28.02	267	118	2	147	23	2	34	3	5	---
Cities and towns.....	5, 143	142	27.61	80	75	1	4	---	---	---	---	17	20
School districts.....	---	278	(1)	256	256	---	---	---	---	9	---	13	---
Townships.....	---	2	(3)	2	2	---	---	---	---	---	---	---	---
Drainage districts.....	---	40	(3)	---	---	---	---	40	---	---	---	---	---
DUBOUE.....	61, 700	3, 200	51.86	2, 635	2, 126	5	504	148	20	110	3	14	94
County.....	61, 700	1, 189	19.27	1, 090	617	3	479	17	8	65	---	17	176
Cities and towns.....	47, 536	1, 187	24.97	820	793	2	25	147	12	45	3	14	115
School districts.....	---	1, 823	(1)	716	716	---	---	---	---	---	---	62	---
Townships.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Drainage districts.....	---	1	(1)	---	---	---	---	1	---	---	---	---	---
EMMET.....	12, 900	917	71.09	633	441	6	186	59	3	44	8	58	112
County.....	12, 900	381	29.53	313	127	3	183	5	2	35	8	23	---
Cities and towns.....	6, 702	164	24.47	44	38	3	3	---	1	---	---	2	112
School districts.....	---	318	(1)	276	276	---	---	---	---	9	---	33	---
Townships.....	---	---	---	---	---	---	---	---	---	---	---	---	---
Drainage districts.....	---	54	(1)	---	---	---	---	54	---	---	---	---	---
FAYETTE.....	20, 145	1, 660	56.96	1, 384	935	9	440	30	9	102	5	89	41
County.....	20, 145	864	29.64	753	314	5	434	7	7	75	5	24	---
Cities and towns.....	15, 152	193	12.74	125	115	4	6	19	2	---	---	6	41
School districts.....	---	589	(1)	503	503	---	---	---	---	27	---	59	---
Townships.....	---	3	(3)	3	3	---	---	---	---	---	---	---	---
Drainage districts.....	---	11	(3)	---	---	---	---	11	---	---	---	---	---
FLOYD.....	19, 600	1, 224	62.45	962	683	5	274	83	3	71	1	3	69
County.....	19, 600	577	29.44	485	212	3	270	36	2	55	3	32	32
Cities and towns.....	11, 573	192	16.59	119	113	2	4	---	1	---	---	3	---
School districts.....	---	406	(1)	356	356	---	---	---	---	16	---	34	---
Townships.....	---	2	(3)	2	2	---	---	---	---	---	---	---	---
Drainage districts.....	---	47	(3)	---	---	---	---	47	---	---	---	---	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v. 2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation ¹	REVENUE RECEIPTS												
Total	Per capita		Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, pension and assess- ments	High- way privi- leges, rents, and interest	Earn- ings of public depart- ments	Earn- ings of service enter- prises		
			Total	General property	Poll	Licenses and permits									
FRANKLIN			\$1,121	\$67.94	\$888	\$599	\$6	\$293	\$57	\$2	\$66	\$6	\$73	\$19	
County	16,500	637	38.61	535	240	4	291		2	53		6	41		
Cities and towns	6,110	106	17.35	66	62	2	2		19				2	19	
School districts		339	(c)	296	296					13			30		
Townships	1	1	(c)	1											
Drainage districts		38	(c)						38						
FREMONT			1,092	70.45	853	551	2	300	107	3	55	\$1	5	17	
County	15,500	644	36.10	478	178	2	298		2	43		5	16		
Cities and towns	6,342	78	12.30	52	50				3	1			4	17	
School districts		363	(c)	320	320						12		31		
Townships	3	3	(c)	3											
Drainage districts		104	(c)						104						
GREENE			1,167	70.73	952	578	4	370	69	2	65		2	49	28
County	16,500	611	37.03	546	176	3	367			2	49		2	12	
Cities and towns	7,070	86	13.08	61	57	1	3		6				1		28
School districts		395	(c)	343	343						16		36		
Townships	2	2	(c)	2											
Drainage districts		63	(c)						63						
GRUNDY			913	64.60	776	513	6	257	2	2	60		38	25	
County	14,133	601	36.46	440	180	5	255			1	47		10	3	
Cities and towns	5,353	177	14.36	49	40	1	2		1				1		25
School districts		334	(c)	287	287						13		34		
Townships															
Drainage districts		1	(c)						1						
GUTHRIE			1,125	64.94	912	632	6	274	4	2	71		69	66	
County	17,324	550	31.75	494	218	5	271			1	49		5		
Cities and towns	7,511	134	17.84	66	62	1	3						1		66
School districts		432	(c)	347	347						22		63		
Townships	5	5	(c)	5											
Drainage districts		4	(c)						4						

HAMILTON	21,200	1,452	68.49	1,020	705	7	308	50	3	77	31	76	195
County	21,200	632	29.81	536	227	5	304	---	2	60	30	4	---
Cities and towns	10,563	277	26.22	64	58	2	4	3	1	---	1	13	195
School districts	---	477	(^a)	401	401	---	---	---	---	17	---	59	---
Townships	---	19	(^a)	19	19	---	---	---	---	---	---	---	---
Drainage districts	---	47	(^a)	---	---	---	---	47	---	---	---	---	---
HANCOCK	14,800	1,192	80.54	840	480	5	355	200	1	69	2	58	22
County	14,800	543	36.69	480	124	4	352	---	1	54	2	6	---
Cities and towns	5,126	72	14.05	47	43	1	3	---	---	---	3	3	22
School districts	---	374	(^a)	310	310	---	---	---	---	15	---	49	---
Townships	---	3	(^a)	3	3	---	---	---	---	---	---	---	---
Drainage districts	---	200	(^a)	---	---	---	---	200	---	---	---	---	---
HARDIN	22,947	1,470	64.06	1,161	778	8	375	53	10	81	2	90	69
County	22,947	694	30.24	609	234	5	370	---	9	57	2	17	---
Cities and towns	12,689	203	16.00	101	93	3	5	26	1	24	---	2	69
School districts	---	546	(^a)	451	451	---	---	---	---	---	---	71	---
Townships	---	27	(^a)	---	---	---	---	27	---	---	---	---	---
Drainage districts	---	---	---	---	---	---	---	---	---	---	---	---	---
HARRISON	25,000	1,351	54.04	996	679	5	312	113	4	88	3	120	27
County	25,000	618	24.72	504	194	3	307	---	3	71	2	38	---
Cities and towns	11,114	135	12.15	81	74	2	5	24	1	---	1	1	27
School districts	---	504	(^a)	406	406	---	---	---	---	17	---	81	---
Townships	---	5	(^a)	5	5	---	---	---	---	---	---	---	---
Drainage districts	---	89	(^a)	---	---	---	---	89	---	---	---	---	---
HENRY	17,660	1,095	62.00	740	491	5	244	14	2	51	---	144	144
County	17,660	441	24.97	399	154	4	241	---	1	39	---	2	---
Cities and towns	8,009	218	27.22	52	48	1	3	14	1	---	7	7	144
School districts	---	435	(^a)	288	288	---	---	---	---	12	---	135	---
Townships	---	1	(^a)	1	1	---	---	---	---	---	---	---	---
HOWARD	13,082	704	53.81	577	372	5	200	9	3	63	2	34	12
County	13,082	392	29.96	327	125	4	198	---	2	51	4	8	---
Cities and towns	4,894	73	14.92	55	52	1	2	2	1	---	2	1	12
School districts	---	232	(^a)	195	195	---	---	---	---	12	---	25	---
Townships	---	7	(^a)	---	---	---	---	7	---	---	---	---	---
Drainage districts	---	---	---	---	---	---	---	---	---	---	---	---	---
HUMBOLDT	13,200	954	72.27	736	482	3	251	69	3	57	3	55	31
County	13,200	455	34.47	402	152	2	248	---	2	44	3	4	---
Cities and towns	6,397	82	12.82	40	36	1	3	9	1	---	1	4	31
School districts	---	356	(^a)	293	293	---	---	---	---	13	---	60	---
Townships	---	1	(^a)	1	1	---	---	---	---	---	---	---	---
Drainage districts	---	60	(^a)	---	---	---	---	60	---	---	---	---	---

* Not computed.

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of public service depart- ments and enter- prises	
				Total	General property	Poll	Licenses and permits							
IDAHO.....	12,000	\$750	\$65.00	\$651	\$452	\$6	\$193	\$18	\$2	\$43		\$2	\$46	\$18
County.....	12,000	392	32.67	338	143	5	190	1		35		2	16	
Cities and towns.....	5,089	97	19.06	57	53	1	3	18	1				3	18
School districts.....		290	(3)	255	255					8			27	
Townships.....		1	(3)	1	1									
IOWA.....	17,332	945	54.52	718	492	7	219	48	4	68		2	91	14
County.....	17,332	481	27.75	381	160	5	216	3	3	52		2	43	14
Cities and towns.....	5,649	103	18.23	58	53	2	3	24	1				6	
School districts.....		335	(3)	277	277					16			42	
Townships.....		2	(3)	2	2									
Drainage districts.....		24	(3)					24						
JACKSON.....	18,481	1,063	57.52	831	498	4	359	15	2	71	\$2	1	41	100
County.....	18,481	575	31.11	513	154	3	356	2	2	56		1	3	
Cities and towns.....	8,291	168	20.26	57	53	1	3	6			2		3	100
School districts.....		311	(3)	261	261					15			35	
Townships.....		9	(3)					9						
Drainage districts.....														
JASPER.....	33,800	2,068	61.18	1,664	1,150	9	505	40	4	99		17	108	136
County.....	33,800	941	27.84	822	314	7	501	3	3	76		17	23	
Cities and towns.....	18,878	369	19.55	201	195	2	4	25	1				6	136
School districts.....		738	(3)	636	636					23			79	
Townships.....		5	(3)	5	5			15						
Drainage districts.....		15	(3)											
JEFFERSON.....	16,241	933	57.45	652	542	6	104	12	1	150		2	83	33
County.....	16,241	468	28.82	302	198	3	101	1	1	140		1	24	
Cities and towns.....	7,969	94	11.80	55	49	3	3	4				1	1	33
School districts.....		363	(3)	295	295					10			58	
Townships.....			(3)					8						
Drainage districts.....		ε	(3)											

JOHNSON	30,900	1,888	61.10	1,472	961	5	506	149	8	95	98	53	8
County	30,900	1,001	32.39	908	311	2	495	149	6	74	98	15	8
Cities and towns	18,473	386	20.90	222	208	3	11	149	2	21	38	5	
School districts		500	(¹)	441	441							38	
Townships		1		1	1								
JONES	19,300	1,015	52.69	948	586	6	256	26	3	57	1	58	22
County	19,300	531	27.51	465	207	5	253	25	2	47		17	
Cities and towns	8,573	116	13.53	62	58	1	3		1			6	22
School districts		366	(¹)	320	390					10		36	
Townships		1		1	1								
Drainage districts		1						1					
KEOKUK	19,148	1,112	58.07	944	610	5	329	4	6	80	2	63	13
County	19,148	573	29.92	507	177	4	326	4	5	54	2	5	
Cities and towns	8,640	88	10.19	70	66	1	3	4	1				13
School districts		447	(¹)	363	363					26		58	
Townships		4		4	4								
KOSCIUSKO	25,500	1,593	62.47	1,109	708	10	391	148	3	105	4	94	130
County	25,500	712	27.92	590	196	8	386	11	2	85	4	31	
Cities and towns	9,417	219	23.26	71	64	2	5		1			6	130
School districts		524	(¹)	447	447					20		57	
Townships		1		1	1								
Drainage districts		137	(¹)					137					
LEE	41,500	1,733	41.76	1,566	1,191	8	367	14	6	68	2	58	19
County	41,500	705	16.99	650	289	3	358		1	46	2	6	
Cities and towns	31,219	388	11.79	335	321	5	9	1	5			8	19
School districts		646	(¹)	580	580					22		44	
Townships		1		1	1								
Drainage districts		13	(¹)					13					
LINN	83,800	5,522	65.89	4,819	3,375	6	1,438	51	38	135	6	182	271
County	83,800	2,419	28.87	2,269	857	5	1,407		25	78	13	34	
Cities and towns	67,864	1,321	19.47	1,033	901	1	31	40	13		7	42	271
School districts		1,776	(¹)	1,613	1,613					57		106	
Townships		4		4	4								
Drainage districts		2						2					
LOUISA	11,575	708	66.35	593	422	1	170	72	2	47	2	44	8
County	11,575	344	29.72	293	123	1	169		2	37	2	10	
Cities and towns	4,810	50	10.40	35	34		1	6				1	8
School districts		302	(¹)	259	259					10		33	
Townships		6		6	6								
Drainage districts		66	(¹)					66					
LUCAS	15,114	755	49.95	618	399	1	218	1	2	58	2	48	25
County	15,114	411	27.19	357	142		215		2	44	1	7	
Cities and towns	7,544	73	9.68	44	40	1	3	1				1	25
School districts		270	(¹)	216	216					14		40	
Townships		1		1	1								

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and assess- ment interest	Farn- ings of public depart- ments and enter- prises	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
LYON	County	\$912	\$59.64	\$686	\$442	\$7	\$227	\$14	\$3	\$68		\$3	\$46	\$92
	Cities and towns	442	28.90	379	138	6	235		2	52		3	6	
	School districts	162	27.53	50	47	1	2	14	1				5	92
	Townships	307	(3)	256	256					16			35	
		1	(3)	1	1									
MADISON	County	1,017	70.97	790	508	6	276	38	1	63		3	44	78
	Cities and towns	500	34.89	445	166	4	275		1	48		3	3	
	School districts	161	30.53	46	43	2	1	35					2	78
	Townships	352	(3)	298	298					15			39	
	Drainage districts	1	(3)	1	1			3						
MAHASKA	County	1,502	58.21	1,217	839	7	371	37	5	75		3	95	70
	Cities and towns	824	31.93	719	347	5	367		4	60		1	40	
	School districts	227	17.12	130	124	2	4	22	1			2	2	70
	Townships	435	(3)	367	367					15			53	
	Drainage districts	1	(3)	1	1									
MARION	County	1,342	51.81	1,014	729	4	281	71	3	74		4	69	107
	Cities and towns	653	25.21	560	280	3	277		1	54		4	34	
	School districts	231	18.15	84	79	1	4	37	2				1	107
	Townships	421	(3)	367	367					20			34	
	Drainage districts	3	(3)	3	3			34						
MARSHALL	County	1,952	57.58	1,627	1,109	10	508	91	22	79		3	82	48
	Cities and towns	917	27.06	813	309	5	499		14	56		3	31	
	School districts	286	12.99	166	152	5	9	62	8				2	48
	Townships	718	(3)	646	646					23			49	
	Drainage districts	2	(3)	2	2			29						

MILLS	15,900	840	52.83	685	456	2	227	18	5	57	2	62	11
County.....	460	26.93	401	174	42	2	225	3	3	43	2	11	11
Cities and towns.....	64	8.34	44	239	1	2	2	2	2	14	2	4	11
School districts.....	300	(^c)	289	239	1	2	2	3	2	14	2	47	47
Townships.....	1	(^c)	1	1	1	1	1	15	1	1	1	1	1
Drainage districts.....	15	(^c)	1	1	1	1	1	15	1	1	1	1	1
MITCHELL	14,100	915	64.89	750	516	6	228	32	2	69	1	44	17
County.....	470	33.33	403	173	4	4	226	2	2	54	1	10	17
Cities and towns.....	110	18.09	71	67	2	2	2	20	2	15	1	32	17
School districts.....	322	(^c)	275	275	1	1	1	12	1	1	1	1	1
Townships.....	1	(^c)	1	1	1	1	1	12	1	1	1	1	1
Drainage districts.....	12	(^c)	1	1	1	1	1	12	1	1	1	1	1
MONONA	18,400	1,241	67.45	865	581	5	279	115	3	81	\$1	3	65
County.....	400	513	27.88	434	154	4	276	3	3	60	3	13	108
Cities and towns.....	7,061	178	25.21	55	51	1	3	11	1	21	1	3	108
School districts.....	443	(^c)	373	373	3	1	3	104	3	21	1	49	49
Townships.....	3	(^c)	3	3	3	1	3	104	3	21	1	49	49
Drainage districts.....	104	(^c)	3	3	3	1	3	104	3	21	1	49	49
MONROE	15,010	719	47.90	603	435	3	165	1	2	59	3	36	17
County.....	403	26.85	351	187	2	2	162	1	2	42	2	8	17
Cities and towns.....	5,569	74	13.29	52	48	1	3	1	1	17	1	3	17
School districts.....	241	(^c)	199	199	1	1	1	1	1	17	1	25	25
Townships.....	1	(^c)	1	1	1	1	1	1	1	17	1	25	25
Drainage districts.....	11	(^c)	1	1	1	1	1	11	1	17	1	25	25
MONTGOMERY	16,752	1,023	61.07	780	547	3	230	49	2	74	2	83	33
County.....	474	28.30	388	160	1	1	227	38	2	58	2	24	33
Cities and towns.....	9,415	158	16.78	74	69	2	3	1	2	16	2	13	33
School districts.....	379	(^c)	317	317	1	1	3	1	1	16	1	46	46
Townships.....	1	(^c)	1	1	1	1	1	1	1	16	1	46	46
Drainage districts.....	11	(^c)	1	1	1	1	1	11	1	16	1	46	46
MUSCATINE	20,400	1,986	67.55	1,267	957	3	307	86	7	75	105	105	446
County.....	20,400	680	32.13	592	289	3	300	39	5	55	28	28	446
Cities and towns.....	20,603	748	36.31	243	236	2	7	20	2	20	18	18	446
School districts.....	510	(^c)	431	431	1	1	1	47	1	20	59	59	446
Townships.....	1	(^c)	1	1	1	1	1	47	1	20	59	59	446
Drainage districts.....	47	(^c)	1	1	1	1	1	47	1	20	59	59	446
O'BRIEN	18,409	1,201	70.13	1,051	670	7	374	23	1	68	4	67	77
County.....	18,409	605	32.86	533	158	5	370	13	1	51	4	16	77
Cities and towns.....	9,066	190	20.96	96	90	2	4	4	4	17	4	4	77
School districts.....	486	(^c)	422	422	1	1	1	10	1	17	1	47	47
Townships.....	10	(^c)	1	1	1	1	1	10	1	17	1	47	47
Drainage districts.....	10	(^c)	1	1	1	1	1	10	1	17	1	47	47

: Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

(Revenue receipts expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension asses- ments	High- way privi- leges, rents, depart- ments and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises	
				Total	General property	Poll	Licenses and permits								
OSCEOLA	10,182	\$768	\$75.43	\$527	\$362	\$5	\$160	\$61	\$3	\$48		\$6	\$22	\$101	
County	10,182	353	34.67	302	139	4	159		2	39		6	4		
Cities and towns	3,694	139	37.63	34	32	1	1	2	1				1	101	
School districts		214	(6)	188	188					9			17		
Townships		3	(6)	3	3										
Drainage districts		59	(6)					59							
PAGE	26,200	1,299	49.58	1,039	707	6	326	13	7	90		31	63	56	
County	26,200	621	23.70	512	188	4	320		4	72		31	2		
Cities and towns	14,785	220	14.88	148	140	2	6	1	3				12	56	
School districts		445	(6)	378	378					18			49		
Townships		1	(6)	1	1			12							
Drainage districts		12	(6)												
PALO ALTO	15,398	1,036	67.28	804	544	3	257	47	1	85		2	72	25	
County	15,398	511	33.19	430	174	3	253		1	70		2	8		
Cities and towns	6,309	89	14.11	46	42		4	6					12	25	
School districts		395	(6)	328	328					15			52		
Townships															
Drainage districts		41	(6)					41							
PLYMOUTH	24,300	1,294	53.25	1,022	622	9	391	39	6	109		3	98	17	
County	24,300	673	27.70	577	184	7	386		5	78		3	10		
Cities and towns	10,034	148	14.75	71	64	2	5	32	1				27	17	
School districts		466	(6)	374	374					31			61		
Townships															
Drainage districts		7	(6)					7							
POCAHONTAS	15,700	1,067	67.96	788	549	5	234	93	1	67		4	49	65	
County	15,700	509	32.42	435	199	4	232		1	53		4	16		
Cities and towns	5,504	114	20.71	42	39	1	2	6					1	65	
School districts		356	(6)	310	310					14			32		
Townships		1	(6)	1	1										
Drainage districts		87	(6)					87							

POLK	176,000	11,019	82.61	9,198	7,775	4	1,419	130	37	180	\$7	112	419	986
County	176,000	3,089	17.55	2,962	1,594	3	1,355	20	20	82	---	---	35	---
Cities and towns	176,000	4,144	26.95	2,894	2,829	1	64	76	17	---	7	112	102	986
School districts	153,768	3,726	(¹)	3,346	3,346	---	---	---	---	98	---	---	282	---
Townships	---	6	(¹)	6	6	---	---	---	---	---	---	---	---	---
Drainage districts	---	54	(¹)	---	---	---	---	54	---	---	---	---	---	---
POTAWATOMIE	71,300	3,961	54.15	3,090	2,440	17	633	103	28	158	1	17	182	282
County	71,300	1,440	20.32	1,244	624	7	613	10	10	112	---	5	60	---
Cities and towns	71,300	1,042	20.86	689	659	10	20	19	9	---	1	12	30	282
School districts	49,947	1,283	(¹)	1,154	1,154	---	---	---	---	46	---	---	83	---
Townships	---	3	(¹)	3	3	---	---	---	---	---	---	---	---	---
Drainage districts	---	84	(¹)	---	---	---	---	84	---	---	---	---	---	---
POWESHIEK	18,727	1,447	77.27	1,213	635	6	522	29	2	72	1	3	88	39
County	18,727	1,447	77.27	1,213	635	6	522	29	2	72	1	3	88	39
Cities and towns	18,727	1,447	77.27	1,213	635	6	522	29	2	72	1	3	88	39
School districts	8,794	147	16.72	96	90	1	5	6	---	54	---	3	32	---
Townships	---	420	(¹)	360	360	---	---	---	---	18	---	---	51	---
Drainage districts	---	2	(¹)	2	2	---	---	---	---	---	---	---	---	---
RINGGOLD	11,966	682	56.99	557	398	3	156	21	2	53	---	5	38	6
County	11,966	682	56.99	557	398	3	156	21	2	53	---	5	38	6
Cities and towns	11,966	345	28.83	288	131	2	155	---	2	43	---	5	7	---
School districts	4,228	47	11.12	40	38	1	1	---	---	10	---	---	30	6
Townships	---	268	(¹)	228	228	---	---	---	---	---	---	---	---	---
Drainage districts	---	1	(¹)	1	1	---	---	---	---	---	---	---	---	---
SAC	17,700	1,166	65.88	934	626	6	302	14	2	69	---	3	60	75
County	17,700	1,166	65.88	934	626	6	302	14	2	69	---	3	60	75
Cities and towns	17,700	550	31.07	480	177	5	298	---	2	51	---	3	14	---
School districts	8,218	164	19.96	84	79	1	4	---	---	---	---	---	5	75
Townships	---	435	(¹)	367	367	---	---	---	---	18	---	---	50	---
Drainage districts	---	3	(¹)	3	3	---	---	---	---	---	---	---	---	---
SCOTT	77,900	3,626	46.55	3,203	2,568	8	627	9	29	102	10	14	202	57
County	77,900	3,626	46.55	3,203	2,568	8	627	9	29	102	10	14	202	57
Cities and towns	77,900	1,350	17.33	1,229	646	7	576	---	19	72	---	30	30	---
School districts	67,157	1,104	16.44	969	917	1	51	9	10	---	10	14	35	57
Townships	---	1,172	(¹)	1,005	1,005	---	---	---	---	30	---	---	137	---
Drainage districts	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHELBY	17,300	1,102	63.70	838	544	7	287	38	---	82	---	4	51	89
County	17,300	1,102	63.70	838	544	7	287	38	---	82	---	4	51	89
Cities and towns	17,300	558	32.25	470	189	6	284	---	---	66	---	4	9	---
School districts	6,404	184	28.73	60	65	1	3	24	---	---	---	---	2	89
Townships	---	345	(¹)	289	289	---	---	---	---	16	---	---	40	---
Drainage districts	---	14	(¹)	1	1	---	---	14	---	---	---	---	---	---

* Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS											
			Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
					Total	General property	Poll								Licenses and permits
SIoux			\$1,867	\$69.41	\$808	\$13	\$688	\$13	\$8	\$100		\$13	\$115	\$109
County.....			1,182	43.94	298	10	684	7	94		13	76	109	
Cities and towns.....			1,223	19.67	87	3	4	13	1	6		6		
School districts.....			461	(c)	422							33		
Townships.....			1	(c)	1									
STORY			2,182	68.19	1,201	6	377	30	9	90		3	69	397
County.....			711	22.22	294	3	369		4	60		3	8	
Cities and towns.....			649	31.29	215	3	8	11	5	30		3	10	397
School districts.....			803	(c)	722							51		
Townships.....														
Drainage districts.....			19	(c)				19						
TAMA			2,315	105.23	990	4	855	6	3	108	\$1	18	274	86
County.....			1,847	74.86	472	2	851		3	78		18	223	
Cities and towns.....			206	20.49	99	2	4	5			1		9	86
School districts.....			469	(c)	387					30			42	
Townships.....			2	(c)	2									
Drainage districts.....			1	(c)				1						
TAYLOR			704	53.44	432	4	196	15	1	58		1	76	11
County.....			413	27.79	165	3	194		1	45		1	4	
Cities and towns.....			79	12.95	37	1	2	8				20	11	
School districts.....			283	(c)	228					13		52		
Townships.....			2	(c)	2									
Drainage districts.....			7	(c)				7						
UNION			938	53.60	549	2	298	24	7	58		1	71	18
County.....			410	23.43	143	1	204		5	43		1	13	
Cities and towns.....			141	12.56	79	1	4	24	2			13	18	
School districts.....			386	(c)	326					16		45		
Townships.....			1	(c)	1									

VAN BUREN	12,603	607	48.16	504	347	157	51	48	4
County	342	137	27.14	293	137	156	41	8	
Cities and towns	27	22	6.77	22	21	1	1	1	4
School districts	233	189	(⁹)	189	189		10	30	
Townships									
Drainage districts									
WAPELLO	40,900	2,198	53.74	1,658	1,241	413	75	117	323
County	40,900	893	21.83	813	414	398	8	21	
Cities and towns	32,706	598	18.28	250	232	15	2	4	323
School districts		695	(⁹)	593	593		28	74	
Townships		2	(⁹)	2	2				
Drainage districts		10	(⁹)			10			
WARREN	17,700	1,042	58.87	802	552	246	75	48	82
County	17,700	466	26.33	399	151	3	1	7	
Cities and towns	7,735	51	18.23	51	49	1	59		82
School districts		406	(⁹)	349	349		16	41	
Townships		3	(⁹)	3	3				
Drainage districts		26	(⁹)			26			
WASHINGTON	19,822	1,038	52.37	856	557	293	66	51	32
County	19,822	534	26.94	472	177	5	3	7	
Cities and towns	8,662	128	14.74	75	71	3	51	1	32
School districts		363	(⁹)	306	306		15	42	
Townships		3	(⁹)	3	3				
Drainage districts		10	(⁹)			10			
WAYNE	13,787	739	53.60	589	419	2	55	44	28
County	13,787	346	25.10	287	120	1	42	8	
Cities and towns	6,195	105	16.95	73	70	1	1	1	28
School districts		274	(⁹)	226	226		13	35	
Townships		3	(⁹)	3	3				
Drainage districts		11	(⁹)			11			
WEBSTER	40,900	2,267	55.43	1,836	1,349	477	92	93	148
County	40,900	892	21.81	812	343	4	2	6	
Cities and towns	27,064	499	18.44	310	292	6	70	2	
School district		801	(⁹)	710	710		22	18	148
Townships		4	(⁹)	4	4			89	
Drainage districts		71	(⁹)			71			
WINNEBAGO	13,143	788	59.96	592	401	6	47	51	17
County	13,143	381	28.99	326	141	4	35	12	
Cities and towns	6,433	77	14.17	47	41	2	1	3	17
School districts		272	(⁹)	219	219		12	41	
Townships									
Drainage districts		58	(⁹)			58			

* Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, depart- ments interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
WINNEBIEK	21,630	\$1,096	\$50.67	\$916	\$519	\$9	\$388	\$24	\$72	\$1	\$15	\$45	\$19	
County	21,630	652	30.14	661	169	8	384	3	59	1	15	14	19	
Cities and towns	7,519	145	19.28	99	94	1	4	24	1	1	1	1	1	
School districts		289	(6)	256	256				13			30		
Townships														
WOODBURY	103,300	6,279	60.78	5,192	4,314	5	873	291	157	4	93	157	366	
County	103,300	1,773	17.16	1,655	835	4	816	4	92			22		
Cities and towns	87,478	2,085	23.53	1,334	1,276	1	57	224	15	4	93	49	366	
School districts		2,352	(6)	2,201	2,201				65			86		
Townships	2	67	(6)	2	2			67						
Drainage districts														
WORTH	11,164	654	58.58	505	329	4	172	38	54		2	40	13	
County	11,164	330	29.56	275	102	3	170	2	45		2	6		
Cities and towns	4,297	38	8.84	23	20	1	2	1			2	1	13	
School districts		249	(6)	207	207				9			33		
Townships														
Drainage districts		37	(6)					37						
WRIGHT	20,216	1,198	59.26	839	605	6	278	90	65		1	117	32	
County	20,216	542	26.81	446	169	4	273	4	50		1	43		
Cities and towns	10,822	154	14.23	94	87	2	5	18	2		1	8	32	
School districts		428	(6)	347	347				15			66		
Townships		2	(6)	2	2									
Drainage districts		72	(6)					72						

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

: Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privies, leges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
	1,458,176	\$39,094	\$19.95	\$16,773	\$15,997	\$192	\$654	\$2,064	\$192	\$57	\$265	\$1,070	\$3,673
	476,200	11,211	23.54	7,923	7,641	28	254	509	87	30	257	265	2,140
	Des Moines	4,049	27.94	2,848	2,786		62	67	17	7	112	97	901
	Sioux City	1,969	24.52	1,285	1,232		53	196	15	4	93	45	331
	Davenport	1,036	16.93	922	874		48	7	10	10	14	33	40
	Cedar Rapids	1,179	20.65	825	825		28	25	13	5	7	30	246
	Waterloo	47,600	19.77	613	570	20	23	69	13	1	6	19	220
	Council Bluffs	924	21.49	631	606	8	17	9	8	1	12	28	235
	Dubuque	1,113	26.44	771	748		23	136	11	2	13	13	167
	8,000 to 30,000 population	5,597	20.09	3,035	2,894	39	112	511	56	3	2	318	1,672
	Ottumwa	555	19.20	234	218	2	14		2	1		21	297
	Burlington	565	20.77	340	327		13	10	2			101	112
	Clinton	415	15.96	288	281		7	97	5			25	
	Mason City	523	21.88	283	262	8	13	18	12			89	121
	Fort Dodge	22,300	19.51	277	262	5	10	13	9	1		16	119
	Marshalltown	17,700	12.49	137	125	4	8	61	8			2	13
	Muscatine	16,900	38.82	224	219		5	36	2			13	381
	Iowa City	16,000	22.56	203	191	2	10	147	2			5	4
	Keokuk	15,200	13.55	191	187		4	1	2			3	9
	Fort Madison	14,100	10.14	134	125	5	4		3			5	1
	Newton	12,400	23.55	159	156	1	2	7				1	125
	Boone	11,886	20.28	114	105	4	5	47				1	8
	Ames	10,900	41.01	117	111	2	4		4			4	322

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS										Earnings of public service enterprises		
		Total	Per capita	Taxes				Licenses and permits	Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments		Highway privileges, rents, and interest	Earnings of general departments
				Total	General property	Poll								
8,000 to 30,000 population—Continued.	10,200	\$200	\$19.61	\$112	\$107	\$2	\$3	\$16	\$1			\$2	\$1	\$68
Oskaloosa.....	8,700	103	11.84	70	66		4	24	2				5	2
Creston.....	8,200	152	18.54	92	88	1	3	30	1			\$1	2	26
Charles City.....	8,147	82	10.07	60	54		3	4					17	1
Centerville.....														
2,500 to 8,000 population.....	238,022	5,125	21.53	2,147	2,005	44	98	393	20	7		3	190	2,365
Oelwein.....	7,794	103	13.22	63	57	3	3	9	2				3	26
Cedar Falls.....	7,362	366	49.71	81	77	2	2						33	251
Webster City.....	7,024	213	30.32	33	30	1	2		1			1	6	172
Fairfield.....	6,619	87	13.14	48	43	2	3	4				1	1	33
Shenandoah.....	6,502	103	15.84	69	64	1	4		2				7	25
Cherokee.....	6,443	67	10.40	42	38	1	3		1				2	22
Perry.....	5,881	106	18.02	60	55	2	3	3					7	36
Red Oak.....	5,778	104	18.00	51	48	1	2	22					7	24
Atlantic.....	5,585	186	33.30	44	40	1	3		1				4	24
Charlton.....	5,365	64	11.93	35	32	1	2	1			2		1	137
Spencer.....	5,019	192	38.25	38	35		3	4	1				4	25
Clarinda.....	4,962	88	17.73	55	53		1		1				4	145
Grinnell.....	4,949	102	20.61	68	64	1	3						4	28
Estherville.....	4,940	141	28.54	29	25	2	2		1				4	30
Washington.....	4,814	67	13.92	38	36	1	1	3					2	44
Le Mars.....	4,788	55	11.49	35	32	1	2	19					1	109
Knoxville.....	4,697	83	17.67	33	31	1	1	15	1				1	25
Carroll.....	4,691	98	20.89	35	33		2	18	1				18	33
Decorah.....	4,581	90	19.65	56	53		3	18	1		1		1	26
Albia.....	4,425	68	16.37	47	44	1	2	1				1	2	13

Marion.....	4,348	54	12.42	41	40	1	11	1	1	1	1	1
Valley Junction.....	4,280	47	10.98	21	20	1	9	1	1	1	1	1
Glenwood.....	4,269	35	8.20	22	21	1	1	1	1	1	1	16
Missouri Valley.....	4,230	53	12.63	30	27	2	13	2	1	1	1	10
Storm Lake.....	4,157	72	17.32	51	48	1	1	2	1	1	1	19
Low Falls.....	4,112	60	14.99	33	30	2	10	2	1	2	2	14
Eagle Grove.....	4,071	43	10.66	30	28	1	1	1	1	1	1	10
Algona.....	3,986	144	36.14	35	32	1	7	2	1	1	1	98
Denison.....	3,905	146	37.39	54	51	1	2	2	1	2	2	87
Mount Pleasant.....	3,743	144	38.47	24	21	1	2	2	1	2	2	112
Independence.....	3,691	85	23.03	15	12	2	1	2	1	2	2	69
Waverly.....	3,652	143	39.16	40	37	2	3	2	1	3	3	91
Maquoketa.....	3,595	79	21.97	30	28	1	4	2	1	4	4	46
Anamosa.....	3,579	30	8.38	22	21	1	2	2	1	2	2	7
Indianola.....	3,488	108	30.96	31	31	1	7	1	1	7	7	70
Hampton.....	3,473	78	22.46	43	41	1	19	1	1	19	1	15
Jefferson.....	3,431	46	13.41	32	30	1	1	1	1	1	1	13
Manchester.....	3,413	60	17.68	28	26	1	16	1	1	16	6	10
Vinton.....	3,372	100	29.66	22	20	1	3	1	1	3	6	69
Fella.....	3,326	122	36.68	31	29	1	19	2	1	19	6	72
Sheldon.....	3,320	64	19.28	38	36	1	11	1	1	11	1	15
Belle Plaine.....	3,239	42	12.97	30	28	1	3	2	1	3	1	8
Eldora.....	3,200	40	12.60	16	14	1	13	1	2	13	1	9
Harlan.....	3,145	136	43.24	37	35	1	16	2	1	16	1	83
Nevada.....	3,133	66	21.07	40	38	1	10	2	1	10	3	12
Cresco.....	3,099	58	18.90	45	43	1	2	1	1	2	1	10
Clear Lake.....	3,066	73	23.81	50	47	1	6	2	1	6	1	17
Osage.....	2,964	76	25.64	46	44	1	17	1	1	17	2	11
Winterset.....	2,921	134	45.87	35	33	1	22	1	1	22	1	76
Oscola.....	2,871	41	14.28	19	18	1	12	1	1	12	1	10
Emmetsburg.....	2,865	48	16.75	22	20	2	6	2	1	6	8	8
Sac City.....	2,854	43	15.07	30	29	1	1	1	1	1	3	10
Bettendorf.....	2,798	34	12.28	32	31	1	1	1	1	1	1	1
Tama.....	2,626	36	13.71	26	25	1	1	1	1	1	3	6
Clarion.....	2,578	66	25.60	31	29	2	17	2	1	17	6	12
Onawa.....	2,538	87	34.28	22	21	1	7	1	1	7	1	66
Waukon.....	2,526	49	19.40	33	31	1	8	1	1	8	1	7
Less than 2,500 population.....	465,321	7,161	15.39	3,668	3,397	81	651	29	17	3	297	2,496

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																			
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Out-lays		
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous					
Grand total.....				\$200,136	\$80.77	\$120,281	\$14,992	\$5,435	\$1,890	\$24,945	\$11,398	\$54,801	\$819	\$1,135	\$2,027	\$3,611	\$5,739	\$11,428	\$62,688
State government.....				49,466	19.96	23,580	2,119	1,131	680	3,384	5,445	8,090	118	181	1,890	542	---	678	25,208
Counties.....				75,869	30.42	38,612	10,917	287	---	17,397	5,835	1,912	---	---	---	2,284	5,346	31,411	
Cities and towns.....				28,740	18.34	12,992	1,956	4,017	1,210	3,464	46	44,799	701	954	---	644	5,739	2,459	
School districts.....				47,814	()	44,799	---	---	---	---	---	---	---	---	---	161	---	2,535	
Townships.....				161	()	137	---	---	---	---	---	---	---	---	---	---	---	---	
Drainage districts.....				586	()	---	---	---	---	---	---	---	---	---	---	---	---	---	
ADAMS.....				936	67.38	748	66	9	2	327	30	298	---	1	---	15	63	55	70
County.....				539	38.80	432	62	3	---	318	30	9	---	---	---	10	---	37	70
Cities and towns.....				89	20.32	22	4	6	2	9	---	---	---	1	---	---	63	4	---
School districts.....				303	()	289	---	---	---	---	---	289	---	---	---	---	---	14	---
Townships.....				5	()	6	---	---	---	---	---	---	---	---	5	---	---	---	
Drainage districts.....				---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS.....				517	49.54	392	49	5	---	98	17	215	---	1	---	7	7	52	66
County.....				272	26.06	176	47	3	---	90	17	13	---	---	---	6	---	39	57
Cities and towns.....				29	9.45	13	2	2	---	8	---	---	---	1	---	---	7	1	8
School districts.....				215	()	202	---	---	---	---	---	202	---	---	---	---	---	12	1
Townships.....				1	()	1	---	---	---	---	---	---	---	---	1	---	---	---	---
Drainage districts.....				---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ALLAMAKEE.....				1,549	94.87	536	104	8	1	79	38	268	2	3	---	33	17	35	961
County.....				1,188	72.76	248	93	4	---	64	38	16	---	---	---	33	14	14	926
Cities and towns.....				1,07	16.24	36	11	4	1	15	---	---	2	3	---	---	17	10	34
School districts.....				261	()	252	---	---	---	---	---	252	---	---	---	---	---	8	1
Townships.....				---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Drainage districts.....				3	()	---	---	---	---	---	---	---	---	---	---	---	---	3	---

APPANOOSE.....	961	38.70	657	97	14	2	55	51	393	4	3	38	4	73	227
County.....	486	19.57	218	82	2		33	51	13			37		54	214
Cities and towns.....	79	5.33	58	15	12	2	22			4	3		4	11	6
School districts.....	395	()	380						380					8	7
Townships.....	1	()	1									1			
Drainage districts.....															
AUDUBON.....	1,113	90.75	474	77	9	1	94	17	253	3		19	24	69	546
County.....	737	60.09	203	70	2		83	17	12			19		44	490
Cities and towns.....	120	30.00	29	7	7	1	11			3			24	11	56
School districts.....	249	()	241						241					8	
Townships.....															
Drainage districts.....	7	()	1									1		6	
BENTON.....	1,436	62.84	950	113	21	1	285	44	459	1	4	22	36	107	343
County.....	819	35.84	435	100	4		259	40	11			21		74	310
Cities and towns.....	146	13.39	66	13	17	1	26	4		1	4		36	11	33
School districts.....	470	()	448						448					22	
Townships.....	1	()	1									1			
Drainage districts.....															
BLACK HAWK.....	3,930	55.12	2,723	359	232	39	631	134	1,093	32	50	153	235	209	763
County.....	1,530	21.46	1,087	300	3		517	120	32			115		81	362
Cities and towns.....	1,267	21.76	1,074	59	229	39	114	14		32	50	37	235	57	401
School districts.....	1,129	()	1,061						1,061					68	
Townships.....	1	()	1									1			
Drainage districts.....	3	()												3	
BOONE.....	1,757	60.03	1,180	134	35	4	265	174	523	5	8	26	46	136	395
County.....	963	32.90	586	117	3		239	174	29			24		83	294
Cities and towns.....	262	15.81	94	17	32	4	27			5	8	1	46	23	99
School districts.....	525	()	494						494					29	2
Townships.....	1	()	1									1			
Drainage districts.....	6	()	5											1	
BREMER.....	1,052	61.52	739	66	14	2	278	60	288	1	6	24	55	75	183
County.....	591	34.56	415	60	3		259	60	9			24		56	120
Cities and towns.....	168	21.49	45	6	11	2	19			1	6		55	6	63
School districts.....	293	()	279						279					14	
Townships.....															
Drainage districts.....															
BUCHANAN.....	1,068	54.63	698	81	13	1	161	38	382	2	2	18	71	61	238
County.....	475	24.30	286	74	3		148	38	6			17		46	143
Cities and towns.....	203	25.87	35	7	10	1	13			2	2		71	2	95
School districts.....	388	()	376						376					12	
Townships.....	1	()	1									1			
Drainage districts.....	1	()	1											1	

¹ Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
BUEA VISTA	\$1,100	\$58.82	\$842	\$96	\$17	\$8	\$213	\$46	\$440	\$5	\$4	\$3	\$73	\$63	\$122
County	474	25.35	338	82	4		185	46	16					24	112
Cities and towns	165	18.13	74	14	13	8	28			5	6		1	10	8
School districts	454	()	424						424					28	2
Townships	2	()	2												
Drainage districts	5	()	4								4			1	
BUTLER	937	\$53.19	672	91	13	1	151	35	352	3	4		22	32	81
County	509	28.89	301	84	2		133	35	26					56	152
Cities and towns	85	11.83	44	7	11	1	18			3	4			32	9
School districts	342	()	326						326					16	
Townships	1	()	1									1			
Drainage districts		()													
CALHOUN	1,016	\$7.71	726	96	8	1	192	21	392	1	2	6	7	20	70
County	503	28.57	307	85	2		173	21	22					28	168
Cities and towns	116	14.77	41	11	6	1	19			1	2		4	20	29
School districts	385	()	370						370					12	3
Townships	2	()	2										2		
Drainage districts	10	()	6									6		1	3
CARROLL	1,861	\$2.71	671	112	23	28	122	32	318	7	3		26	59	59
County	1,300	\$7.78	263	91	5		97	32	15				23	34	1,072
Cities and towns	1,244	21.70	104	21	18	28	25			7	3		2	34	1,003
School districts	315	()	303						303					59	12
Townships	1	()	1										1	12	69
Drainage districts	1	()													

CLATSOP	1,889	97,37	717	91	15	2	182	23	384	3	5	12	64	70	1,048
County	1,200	66,96	294	78	5		161	23	17			10		44	961
Cities and towns	202	54	367	13	10	2	21		367	3	5		64	9	85
School districts	385	()												16	2
Townships	2	()	2									2			
Drainage districts	1	()												1	
CLAY	1,040	62,05	770	95	10	2	252	29	361	2	2		28	74	168
County	502	20,95	375	89	3		228	29	10			17		35	92
Cities and towns	143	21,99	43	6	7	2	24			2	2	16		9	63
School districts	394	()	351						351				28	30	13
Townships	1	()	1									1			
Drainage districts															
CLAYTON	2,197	56,19	1,444	256	91	21	131	105	771	20	15	15	115	151	487
County	856	21,89	1,445	220	4		79	104	21			17		24	387
Cities and towns	480	16,76	233	36	87	21	52	1		20	15	1	115	66	76
School districts	755	()	750						750					35	
Townships	1	()	1									1			
Drainage districts	65	()	15											26	24
CLERKE	1,011	53,40	701	104	10	2	143	29	380	5	5		21	74	215
County	483	26,08	275	85	2		125	29	12			23		22	106
Cities and towns	104	10,74	57	19	8	2	18			5	5	22		7	19
School districts	413	()	368						368				21	7	
Townships	1	()	1									1		45	
CLICKASAW	760	51,92	519	83	6	2	145	25	232	3	6		68	45	128
County	353	26,17	263	74	2		136	25	9			17		39	81
Cities and towns	149	26,32	33	9	4	2	9			3	6		68	1	47
School districts	228	()	223						223					5	
Townships															
CLARE	585	56,34	403	61	7		108	25	177	1	1		2	61	119
County	377	36,31	217	58	4		102	25	6			23		47	113
Cities and towns	20	7,24	14	3	3		6			1	1	23		7	6
School districts	178	()	171						171				2	7	
Townships	1	()	1									1			
CLAY	1,941	119,81	784	112	14		236	31	376	3	2	4	113	53	991
County	1,355	83,64	380	95	3		224	31	21			6		20	955
Cities and towns	1,199	26,61	45	17	11		12			3	2		113	5	36
School districts	376	()	355						355					21	
Townships															
Drainage districts	11	()	4									4		7	
CLAYTON	1,414	57,58	814	114	10	2	179	50	438		4		42	119	439
County	833	33,92	333	100	3		151	50	20			17		89	411
Cities and towns	144	14,40	69	14	7	2	28					4		4	28
School districts	433	()	418						418				42	15	
Townships	4	()	4									4		15	

1 Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
CLINTON	\$2,222	\$49.93	\$1,543	\$182	\$113	\$21	\$301	\$116	\$729	\$18	\$35	\$2	\$28	\$15	\$216	\$448
County	980	22.02	500	150	4		197	116	25				8	99	381	
Cities and towns	474	14.74	336	32	109	21	104		18	35			17	15	56	67
School districts	764	()	704						704						60	
Townships	1	()	1										1			
Drainage districts	3	()	2									2			1	
CRAWFORD	1,599	75.78	768	131	23	1	130	26	428	4	2		23	109	154	568
County	944	44.74	312	121	3		106	26	35				21	125	507	
Cities and towns	252	28.09	62	10	20	1	24		4	2			1	109	20	61
School districts	401	()	393						393						8	
Townships	1	()	1										1			
Drainage districts	1	()													1	
DALLAS	1,930	75.39	1,033	157	17	3	159	89	554	5	3		46	44	120	733
County	1,193	46.60	618	132	4		134	89	14				45	65	65	710
Cities and towns	188	11.75	74	25	13	3	25		5	3				44	19	21
School districts	577	()	540						540						35	2
Townships	1	()	1										1			
Drainage districts	1	()													1	
DAYS	611	54.80	402	56	6	1	111	25	183	3				1		
County	337	30.22	208	54	3		102	25	8					17	24	45
Cities and towns	90	29.99	18	2	3	1	9		3					16	36	83
School districts	180	()	175						175					24	1	47
Townships	1	()	1												5	
Drainage districts	3	()											1			3

DECATUR	825	55.36	615	79	5	1	128	96	274	1	2	29	13	53	139
County	490	32.88	322	71	2		114	96	12			27		40	128
Cities and towns	56	8.60	29	8	3	1	14			1	2		13	5	9
School districts	274	()	262						262			2		10	2
Townships	2	()													
Drainage districts	3	()												3	
DELAWARE															
County	1,198	66.11	622	72	13	2	115	37	339	3	1	40	20	61	495
Cities and towns	787	43.43	249	67	2		97	37	6			40		48	490
School districts	67	8.89	40	5	11	2	18			3	1		20	4	3
Townships	344	()	333						333					9	2
DES MOINES															
County	1,961	80.80	1,483	166	88	18	372	72	692	20	18	35	65	224	189
Cities and towns	645	16.71	532	136	1		271	72	19			33		38	75
School districts	576	19.34	275	30	87	18	101			20	18	1	65	122	114
Townships	721	()	673						673					48	
Drainage districts	1	()										1			
	18	()	2									2		16	
DICKINSON															
County	693	62.43	488	71	12	2	89	20	271	8	2	13	20	58	127
Cities and towns	296	26.67	160	55	2		70	20	10			3		18	118
School districts	111	21.58	64	16	10	2	19			8	2	7	20	18	9
Townships	280	()	261						261					19	
Drainage districts	3	()	3									3			
	3	()												3	
DUBUQUE															
County	3,214	82.09	2,025	277	225	67	344	217	670	23	41	160	102	279	808
Cities and towns	1,362	22.07	788	209	3		221	213	21			121		131	443
School districts	1,146	24.11	587	68	222	67	123	4		23	41	39	102	92	365
Townships	704	()	649						649					55	
Drainage districts	2	()	1												
												1		1	
EMERT															
County	1,446	112.09	571	72	10	2	148	17	303	2	6	9	62	42	771
Cities and towns	988	76.59	237	64	1		136	17	10			9		17	734
School districts	140	20.89	39	8	9	2	12			2	6		62	2	37
Townships	311	()	293						293					18	
Drainage districts	7	()	2											5	
												2			
FAYETTE															
County	1,556	83.39	1,120	141	15	7	287	103	522	4	3	68	27	146	263
Cities and towns	860	28.51	528	120	1		224	102	15			66		99	223
School districts	188	10.43	83	21	14	7	33	1		4	3		27	18	30
Townships	535	()	507						507					28	
Drainage districts	2	()	2									2			
	1	()												1	

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
COUNTY AND OTHER CIVIL DIVISIONS			Operation and maintenance of general departments															
			Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
FLOYD	\$1,518	\$77.45	\$851	\$98	\$17	\$7	\$202	\$54	\$436	\$6	\$7	\$1	\$23	\$17	\$89	\$561		
County	722	36.84	381	83	2		172	52	51				21	44	44	297		
Cities and towns	130	11.23	83	15	15	7	30	2		6	7		1	17	20	10		
School districts	660	(1)	385	(1)	(1)	(1)	(1)	(1)	385						21	254		
Townships	1	(1)	1										1					
Drainage districts	5	(1)	1									1			4			
FRANKLIN	1,009	61.15	712	92	8	1	206	54	314	4	3	14	16	11	100	186		
County	608	36.85	353	83	2		190	54	9				15		77	178		
Cities and towns	71	11.62	39	9	6	1	16			4	3			11	13	8		
School districts	314	(1)	305	(1)	(1)	(1)	(1)	(1)	305						9			
Townships	1	(1)	1										1					
Drainage districts	15	(1)	14									14			1			
FREMONT	954	61.55	593	82	9	1	115	22	342	1	3	3	15	17	102	242		
County	531	34.26	228	77	2		102	22	15				8		66	239		
Cities and towns	64	10.09	35	5	7	1	13			1	3		5	17	9	3		
School districts	344	(1)	327	(1)	(1)	(1)	(1)	(1)	327						17			
Townships	2	(1)	2										2					
Drainage districts	13	(1)	3									3			10			
GREENE	954	57.82	736	97	7	1	233	39	345	3	2		9	21	87	110		
County	517	31.33	369	90	2		219	39	12				7		50	98		
Cities and towns	32	10.47	32	7	5	1	14			3	2			21	10	11		
School districts	358	(1)	333	(1)	(1)	(1)	(1)	(1)	333						24	1		
Townships	2	(1)	2										2					
Drainage districts	3	(1)													3			

GRUNDY	510	75	9	2	84	19	296	3	3	20	27	60	1,047
County	1,644	116.32	1,271	89.93	193	66	18	3	3	20	27	31	1,047
Cities and towns	40	13.08	7	2	18	3	277	3	3	27	26	3	3
School districts	303	(¹)											
Townships	70												
Drainage districts													
GUTHRIE	1,309	75.56	91	14	1	140	58	399	2	2	37	65	78
County	744		81	2	2	126	58	25	2	2	32	65	51
Cities and towns	324	46.31	10	1	14								410
School districts	41	16.78	12	1									10
Townships	393	(¹)											17
Drainage districts	5	(¹)											2
HAMILTON	1,985	93.63	108	13	3	227	92	430	8	40	145	87	832
County	1,276	60.19	99	2	209	92	16			21	145	42	795
Cities and towns	242	22.91	9	11	3	18			8			15	33
School districts	440	(¹)										26	
Townships	19	(¹)								19			
Drainage districts	8	(¹)								4			4
HANCOCK	1,005	67.91	84	12		260	23	364	5	2	1	7	168
County	528	35.68	78	5		238	23	18	5	2	4	29	133
Cities and towns	32	10.92	6	7	12						17	7	
School districts	356	(¹)							5	2		14	35
Townships	3	(¹)											
Drainage districts	33	(¹)										32	
HARDIN	1,756	76.52	125	19	3	270	37	495	4	12	14	37	51
County	1,081	47.11	113	2	237	35	24			37	51	83	606
Cities and towns	83	12.85	12	17	3	33	2		4	12	19	51	582
School districts	498	(¹)									22	10	19
Townships	14	(¹)										22	5
Drainage districts													
HARRISON	1,456	58.24	163	16	1	224	16	612	5	3	2	39	249
County	672	26.88	111	4	202	16	12			35	28	98	239
Cities and towns	147	13.23	52	12	1	22			5	3	28	18	6
School districts	614	(¹)										14	
Townships	4	(¹)											
Drainage districts	19	(¹)								4	4	13	4
HENRY	949	53.74	75	12		153	53	309	3	3	21	90	160
County	435	24.63	64	2	136	53	9			20	90	70	105
Cities and towns	197	24.60	11	10	17				3	3	8	46	55
School districts	316	(¹)										16	
Townships	1	(¹)								1			

1 Not computed.

JACKSON	1,024	55.95	654	89	11	1	183	58	306	2	2	2	62	90	228
County	1,024	55.95	654	89	11	1	183	58	306	2	2	2	62	90	228
Cities and towns	147	20.60	310	77	1	1	170	58	11	2	2	2	62	54	174
School districts	146	20.02	40	12	10	1	13						10	10	54
Townships	312	(1)	286						265					17	
Drainage districts	9	(1)												9	
JAFER	1,759	52.04	1,074	167	30	16	120	68	623	9	15	1	79	137	469
County	1,759	52.04	1,074	167	30	16	120	68	623	9	15	1	79	137	469
Cities and towns	548	25.09	339	150	4		80	68	15				22	81	428
School districts	123	14.04	40	17	26	16	40						79	22	41
Townships	637	(1)	606						608					29	
Drainage districts	3	(1)	3											3	
JEFFERSON	812	50.00	690	77	10	5	86	66	345					5	
County	812	50.00	690	77	10	5	86	66	345					5	
Cities and towns	375	23.27	248	70	2		73	66	9		3		28	12	125
School districts	82	10.29	36	7	8	5	13						28	36	94
Townships	351	(1)	336						336				12	3	31
Drainage districts	1	(1)											15	1	
JOHNSON	1,613	52.20	1,268	162	58	11	417	76	500				43	10	244
County	1,613	52.20	1,268	162	58	11	417	76	500				43	10	244
Cities and towns	905	26.29	620	131	4		349	76	18		1		42	41	244
School districts	218	11.80	165	31	54	11	68						10	43	
Townships	489	(1)	482						482					7	
Drainage districts	1	(1)	1											1	
JONES	975	50.52	634	104	11	1	105	39	335	2	2		35	17	239
County	975	50.52	634	104	11	1	105	39	335	2	2		35	17	239
Cities and towns	534	27.67	260	97	2		69	39	10				33	61	223
School districts	93	10.85	68	7	9	1	36						1	5	13
Townships	347	(1)	325						325					19	3
Drainage districts	1	(1)	1											1	
KEOKUK	1,163	60.74	768	103	9	1	168	47	393				33	13	302
County	1,163	60.74	768	103	9	1	168	47	393				33	13	302
Cities and towns	674	35.20	318	95	2		138	47	10	1	3		26	58	298
School districts	78	9.03	53	8	7	1	30						3	8	4
Townships	407	(1)	383						383					24	
Drainage districts	4	(1)	4											4	
KOSUTH	1,902	62.82	943	117	18	3	114	33	635	5	5	2	11	59	474
County	1,902	62.82	943	117	18	3	114	33	635	5	5	2	11	59	474
Cities and towns	714	26.06	275	109	6		96	33	22				9	79	387
School districts	298	22.09	142	8	12	3	18						1	10	87
Townships	633	(1)	613						613					20	
Drainage districts	19	(1)	2										1	17	
LEE	1,703	41.04	1,128	202	100	13	129	79	538	8	12	1	46	17	425
County	1,703	41.04	1,128	202	100	13	129	79	538	8	12	1	46	17	425
Cities and towns	823	19.83	352	164	4		62	79	14				29	74	397
School districts	313	10.03	250	38	96	13	67						16	17	28
Townships	563	(1)	524						524					39	
Drainage districts	1	(1)	1										1	2	
	3	(1)	1											2	

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
		Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Out-lays			
		Total	Per capita	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation of nat-ural resources	Devel-opment and conser-vation of nat-ural resources				Miscel-laneous		
LINN.		\$5,098	\$60.84	\$3,476	\$337	\$299	\$121	\$557	\$250	\$1,546	\$44	\$69			\$53	\$173	\$433	\$1,016
County		2,133	25.45	1,207	452	5		415	247	56					32		196	730
Cities and towns		1,368	20.16	1,776	85	294	121	142	3		44	69			18	173	146	273
School districts		1,594	(1)	1,490						1,490							91	13
Townships		3	(1)	3											3			
Drainage districts																		
LOUISA.		633	56.41	440	66	9		60	37	253	1	1	\$5		8	9	50	154
County		314	27.13	152	62	1		46	37	5					1		8	154
Cities and towns		46	9.56	30	4	8		14			1	1			2	9	7	
School districts		267	(1)	248						248							19	
Townships		5	(1)	5											5			
Drainage districts		21	(1)	5									5				16	
LUCAS.		797	52.73	545	72	6	3	118	64	261	2	2			17	15	50	187
County		435	28.78	269	63	2		105	64	10					15		39	137
Cities and towns		102	13.52	33	9	4	3	13			2	2				15	4	50
School districts		268	(1)	251						251							7	
Townships		2	(1)	2											2			
Drainage districts																		
LYON.		866	55.97	567	80	13	4	128	20	310	2	4				88	31	170
County		405	26.48	241	69	5		110	20	32							11	153
Cities and towns		168	26.85	47	11	8	4	18			2	4				88	6	17
School districts		292	(1)	278						278							14	
Townships		1	(1)	1											1			

MADISON	1,228	134.53	679	84	8	2	220	33	313	3	2	14	29	62	1,168
County	1,482	103.41	339	76	4	2	206	33	9	3	2	11	10	10	1,133
Cities and towns	1,116	21.99	34	8	4	2	14	14	304	3	2	1	29	18	35
School districts	328	()	304									2		24	
Townships	2	()	2												
Drainage districts															
MAHASKA	1,810	62.39	860	155	26	5	42	113	463	8	4	44	39	118	593
County	978	37.90	325	138	3		7	113	22			42	79	79	574
Cities and towns	169	12.75	92	17	23	5	35		441	8	4		39	19	19
School districts	457	()	441									2		16	
Townships	2	()	2												
Drainage districts	4	()												4	
MARION	1,375	53.09	749	99	12	6	117	33	407	2	4	65	63	105	458
County	756	26.19	263	87	3		93	33	17			60	63	76	387
Cities and towns	205	16.10	57	12	6	6	24		380	2	4		63	18	69
School districts	404	()	390									5		12	2
Townships	5	()	5												
Drainage districts	5	()	4											1	
MARSHALL	1,678	49.50	1,270	179	48	7	258	78	643		9	42	54	153	201
County	777	22.92	507	147	4		229	78	28			21		76	194
Cities and towns	224	10.18	140	32	44	7	29		615		9	19	54	25	5
School districts	663	()	615									2		46	2
Townships	2	()	2											6	
Drainage districts	12	()	6												
MILLS	757	47.61	592	74	12	2	94	20	278	1	2	18	9	63	183
County	422	26.54	198	66	2		82	20	10		2	18		50	174
Cities and towns	59	7.69	35	8	10	2	12		268	1			9	6	9
School districts	274	()	268											6	
Townships															
Drainage districts	2	()	1											1	
MITCHELL	824	58.44	554	88	7	2	95	31	295	3	1	31	17	40	213
County	434	30.78	231	79	1		80	30	11			30		11	162
Cities and towns	88	14.47	37	9	6	2	16	1	284	3	1		17	13	21
School districts	297	()	284									1		13	
Townships	1	()	1												
Drainage districts	4	()	1											3	
MONONA	1,145	62.23	658	95	8	4	84	25	406	3	2	31	88	97	302
County	557	30.27	223	84	2		68	25	17			27	46	288	13
Cities and towns	158	22.38	43	11	6	4	16		389	3	2	1	88	13	14
School districts	415	()	389											26	
Townships	3	()	3									3			
Drainage districts	12	()												12	

1 Not computed.

OSCEOLA	414	51	5	7	78	17	240	2	2	12	88	37	149
County	327	46	1		68	17	54			9		13	119
Cities and towns	186	5	4	7	10		186	2	2		88	2	27
School districts	186											9	3
Townships	3									3			
Drainage districts	13											13	
PAGE	1,440	114	22		220	35	449	7	9	14	49	133	379
County	349	92	2		180	35	29			11	90	90	352
Cities and towns	191	22	20		40		420	7	9	2	49	16	26
School districts	446											26	
Townships	1									1			
Drainage districts	11											1	1
PALO ALTO	925	100	9		160	33	337	3	3	21	17	58	164
County	478	94	2		145	33	10			21	19	19	154
Cities and towns	34	6	7		15		347	3	3		17	9	3
School districts	373											19	7
Townships	11												
Drainage districts												11	
PLYMOUTH	1,260	142	14	2	245	44	468	3	5	19	35	78	205
County	710	125	3		222	44	41			19	53	53	203
Cities and towns	108	17	11	2	23		427	3	5		35	10	2
School districts	442											15	
Townships													
Drainage districts													
POCAHONTAS	959	82	9	4	197	47	335	1	2	3	63	101	99
County	486	77	3		188	47	21			13	38	38	99
Cities and towns	102	5	6	4	9		314	1	2	2	63	10	
School districts	330											16	
Townships	1									1			
Drainage districts	40									3		37	
POLK	9,939	909	876	248	1,529	540	2,938	106	135	363	472	1,028	797
County	2,871	684	9		1,057	531	80			30	133	133	347
Cities and towns	3,881	225	867	248	1,472	9	2,858	106	135	327	472	570	450
School districts	3,172									6		314	
Townships	6											9	
Drainage districts	9												
POTTAWATTAMIE	3,874	376	156	59	144	90	1,225	47	45	102	280	311	1,079
County	1,645	309	6		72	90	50			75	883	160	883
Cities and towns	962	67	150	59	72		1,175	47	45	24	280	92	196
School districts	1,223											48	
Townships	3									3			
Drainage districts	21									10		11	

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Out-lays																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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SHELBY	1, 117	64, 57	645	98	6	2	182	24	321	2	3	7	38	72	362
County	659	38, 09	298	85	2	—	172	24	10	—	—	5	—	36	322
Cities and towns	124	19, 36	35	13	4	2	10	—	—	2	3	1	38	17	34
School districts	332	(1)	311	—	—	—	—	—	311	—	—	—	—	18	3
Townships	1	(1)	1	—	—	—	—	—	—	1	—	—	—	—	—
Drainage districts	1	(1)	—	—	—	—	—	—	—	—	—	—	—	1	—
SNOW															
County	1, 631	60, 63	1, 317	183	27	4	586	66	433	3	4	11	93	46	175
Cities and towns	999	37, 14	827	169	8	—	563	66	11	—	—	10	—	16	166
School districts	182	16, 05	67	14	19	4	23	—	—	3	4	—	93	14	8
Townships	449	(1)	422	—	—	—	—	—	422	—	—	—	—	16	11
Drainage districts	1	(1)	1	—	—	—	—	—	—	—	—	1	—	—	—
STORY															
County	1, 998	62, 44	1, 103	157	35	10	130	68	687	3	6	2	5	165	430
Cities and towns	718	22, 44	306	123	2	—	87	68	21	—	—	5	—	78	334
School districts	471	23, 71	129	34	33	10	43	—	—	3	6	—	300	28	14
Townships	805	(1)	666	—	—	—	—	—	666	—	—	—	—	57	82
Drainage districts	4	(1)	2	—	—	—	—	—	—	—	—	2	—	—	—
TAMA															
County	2, 374	107, 91	1, 530	112	16	3	811	64	446	4	11	63	80	132	632
Cities and towns	1, 737	78, 95	1, 027	102	5	—	786	63	21	—	—	45	—	97	618
School districts	187	18, 90	81	10	11	3	25	1	—	4	11	16	80	12	11
Townships	448	(1)	425	—	—	—	—	—	425	—	—	2	—	23	—
Drainage districts	2	(1)	2	—	—	—	—	—	—	—	—	—	—	—	—
TAYLOR															
County	778	52, 86	489	75	10	1	33	37	304	2	3	24	12	66	211
Cities and towns	402	27, 05	162	70	5	—	18	37	9	—	—	23	—	33	207
School districts	63	10, 33	31	5	5	1	15	—	—	2	3	—	12	16	4
Townships	309	(1)	285	—	—	—	—	—	285	—	—	—	—	14	—
Drainage districts	1	(1)	1	—	—	—	—	—	—	—	—	1	—	—	—
UNION															
County	1, 142	65, 26	722	76	23	15	135	34	398	2	6	33	25	85	310
Cities and towns	507	28, 97	260	66	2	—	115	34	11	—	—	32	—	49	198
School districts	223	19, 86	74	10	21	15	20	—	—	2	6	—	25	12	112
Townships	411	(1)	387	—	—	—	—	—	387	—	—	—	—	24	—
Drainage districts	1	(1)	1	—	—	—	—	—	—	—	—	1	—	—	—
VAN BUREN															
County	622	49, 35	424	71	6	—	59	27	234	—	—	27	4	47	147
Cities and towns	371	29, 44	182	67	2	—	49	27	10	—	—	27	—	42	147
School districts	22	4, 70	18	4	4	—	10	—	—	—	—	—	4	—	—
Townships	229	(1)	224	—	—	—	—	—	224	—	—	—	—	5	—
Drainage districts	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public enterprises	Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
WAPELLO.....	\$2,230	\$54.52	\$1,559	\$216	\$70	\$23	\$335	\$140	\$656	\$26	\$26		\$67	\$190	\$153	\$328
County.....	847	20.71	673	167	3		267	140	31				65		74	100
Cities and towns.....	719	21.98	289	49	67	23	68			26	26			190	42	228
School districts.....	660	()	625						625				2		35	
Townships.....	2	()	2													
Drainage districts.....	2	()													2	
WARREN.....	1,001	56.55	591	85	10	2	77	35	371	3	1		7	32	84	294
County.....	514	23.04	207	79	2		62	35	24				5		52	255
Cities and towns.....	303	13.32	35	6	8	2	15			3	1			32	5	31
School districts.....	379	()	347						347						24	8
Townships.....	2	()	2										2			
Drainage districts.....	3	()														
WASHINGTON.....	1,126	56.81	723	98	12	4	120	81	387	2	5		14	18	88	297
County.....	611	30.82	289	88	3		102	81	14				11		52	260
Cities and towns.....	112	12.90	48	10	9	4	18			2	5			18	13	33
School districts.....	398	()	373						373						21	4
Townships.....	3	()	3										3			
Drainage districts.....	2	()													2	
WAYNE.....	729	52.88	526	62	8		137	26	270	2	2		19	19	83	101
County.....	365	26.47	232	56	2		124	26	7				17		48	85
Cities and towns.....	78	12.59	29	6	6		13			2	2			19	14	16
School districts.....	282	()	263						263						19	
Townships.....	2	()	2													
Drainage districts.....	2	()											2			

WEBSTER.....	2,008	63.72	1,566	183	89	17	289	108	821	12	17	\$1	29	83	200	767
County.....	1,308	31.98	557	147	4		238	108	37				23		43	679
Cities and towns.....	429	15.85	220	36	85	17	51		784				2	83	78	
School districts.....	858	(1)	784										4		74	
Townships.....	7	(1)	1												6	
Drainage districts.....	4	(1)														
WINNEBAGO.....	1,368	104.09	524	65	7	2	115	35	276	3	3		18	14	59	771
County.....	994	75.63	235	59	2		99	35	22				18		28	733
Cities and towns.....	93	17.12	35	6	5	2	16			3	3			14	12	38
School districts.....	266	(1)	264						254							
Townships.....																
Drainage districts.....	15	(1)													15	
WINNEBEEK.....	1,077	49.79	770	122	15	3	262	50	300	3	6		9	17	103	187
County.....	691	31.95	424	114	2		224	50	15				9		86	181
Cities and towns.....	95	12.63	61	8	13	3	28		285	3	6			17	12	1
School districts.....	291	(1)	285												5	
Townships.....																
Drainage districts.....																
WOODBURY.....	6,064	58.70	4,512	470	425	106	890	147	2,192	53	78		61	267	351	934
County.....	1,699	16.45	1,310	389	3		718	146	54				20		116	273
Cities and towns.....	2,112	24.14	1,063	101	422	106	172	1	2,138	53	78		40	267	121	661
School districts.....	2,245	(1)	2,138												107	
Townships.....	1	(1)	1										1			
Drainage districts.....	7	(1)													7	
WOERTH.....	634	56.79	467	59	6	1	138	19	228	1	1	8	6	13	62	92
County.....	342	30.63	221	55	3		132	10	6				6		29	92
Cities and towns.....	32	7.45	16	4	3	1	6			1	1			13	3	
School districts.....	234	(1)	222						222						12	
Townships.....																
Drainage districts.....	26	(1)	8												18	
WRIGHT.....	1,054	52.14	853	104	17	4	256	28	421	4	2	2	15	25	47	129
County.....	496	24.54	365	86	4		221	28	13					13	19	112
Cities and towns.....	123	11.37	77	18	13	4	35			4	2		1	25	5	16
School districts.....	422	(1)	408						408						14	
Townships.....	1	(1)	1										1			
Drainage districts.....	12	(1)	2									2			9	1

1 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$36,740	\$18.34	\$12,992	\$1,956	\$4,017	\$1,210	\$3,464	\$46	-----	\$701	\$954	\$644	\$5,739	\$2,459	\$5,550
30,000 population and over.....	11,185	23.49	6,458	643	2,450	806	1,192	17	-----	339	504	507	1,197	1,102	2,428
Des Moines.....	3,770	26.02	2,356	216	861	245	458	9	-----	106	134	327	446	562	406
Sioux City.....	2,031	25.29	1,027	91	415	104	157	1	-----	53	77	30	231	112	661
Davenport.....	1,216	19.87	91	328	186	186	213	-----	-----	40	101	46	13	78	213
Cedar Rapids.....	1,259	22.05	714	77	270	110	112	3	-----	41	66	17	141	135	269
Waterloo.....	1,042	19.70	470	44	214	37	96	-----	-----	20	42	17	63	51	319
Council Bluffs.....	873	20.30	417	57	139	57	50	-----	-----	47	44	23	181	79	106
Dubuque.....	1,064	25.99	553	62	214	66	106	4	-----	23	40	38	92	85	364
8,000 to 30,000 population.....	4,881	17.52	2,329	378	774	187	620	3	-----	141	170	56	967	496	1,089
Ottumwa.....	664	22.98	241	45	64	22	60	-----	-----	25	26	-----	171	41	211
Burlington.....	552	20.29	262	26	86	17	96	-----	-----	19	17	-----	56	120	114
Clinton.....	405	15.58	206	23	102	13	85	-----	-----	18	35	17	-----	60	57
Mason City.....	427	17.87	207	30	80	20	44	1	-----	13	13	-----	107	53	60
Fort Dodge.....	363	16.28	196	29	80	17	41	-----	-----	12	15	2	59	43	65
Marshalltown.....	189	8.98	117	28	39	6	18	-----	-----	-----	8	18	13	24	5
Muscatine.....	594	35.15	139	49	49	11	18	-----	-----	7	5	-----	168	16	271
Iowa City.....	196	12.25	146	23	51	11	38	-----	-----	-----	-----	-----	6	42	-----
Keokuk.....	177	11.64	141	24	60	7	43	-----	-----	-----	6	1	10	6	20
Fort Madison.....	113	8.01	101	12	34	6	20	-----	-----	8	6	15	1	11	-----
Newton.....	204	16.45	94	8	16	10	22	-----	-----	9	13	-----	65	14	-----
Boone.....	206	17.33	75	12	28	4	20	-----	-----	5	5	1	18	17	96
Ames.....	326	23.91	72	22	22	4	22	-----	-----	6	2	-----	239	12	3

Oskaloosa.....	14, 61	79	312	298	92	455	24	28	5	1	20	14	14	17	19
Creston.....	195	64	10	12	6	13	11	11	3	3	9	7	9	8	112
Charles City.....	100	64	8	9	2	10	9	21	6	6	13	7	9	11	10
Centerville.....	51	41	11	13	5	10	10	11	4	3	10	2	11	12	5
0 to 8,000 population.....	4, 394	18, 46	1, 472	312	298	92	455	24	127	42	1, 254	282	1	386	5
Oelwein.....	87	11, 16	45	12	9	6	13	13	3	2	15	10	17	10	17
Cedar Falls.....	296	40, 21	78	10	12	1	11	14	3	7	183	3	82	3	33
Webster City.....	198	28, 19	32	5	9	2	9	2	7	20	127	6	33	6	33
Fairfield.....	76	11, 48	30	5	7	5	10	10	4	3	12	3	31	6	22
Shenandoah.....	90	13, 64	7	10	6	17	17	17	1	1	19	6	22	6	22
Cherokee.....	67	10, 40	43	5	10	1	12	12	5	4	13	3	18	3	18
Perry.....	75	12, 75	30	9	7	1	7	7	3	2	17	10	18	3	18
Red Oak.....	81	14, 02	35	4	7	2	13	13	3	6	18	3	25	3	25
Atlantic.....	161	28, 83	32	9	8	1	8	8	2	4	42	4	35	4	35
Charlton.....	93	17, 33	24	7	3	3	7	7	2	2	15	4	50	4	50
Spencer.....	178	35, 47	29	8	9	9	7	7	3	2	109	4	36	4	36
Clarinda.....	75	15, 11	38	9	8	9	13	13	4	1	25	8	8	8	8
Grinnell.....	72	14, 55	42	8	8	5	11	11	7	2	17	5	17	5	17
Estherville.....	118	23, 89	6	6	2	2	8	8	2	3	57	7	31	7	31
Washington.....	70	14, 54	28	6	6	4	7	7	2	5	10	7	23	7	23
Le Mars.....	35	7, 31	25	3	6	6	10	10	3	3	4	4	4	4	4
Knorrville.....	64	13, 63	26	4	4	4	10	10	2	2	15	8	16	8	16
Carroll.....	124	26, 43	38	14	9	2	3	3	6	2	9	8	69	8	69
Decorah.....	53	11, 57	35	5	5	2	16	16	3	5	7	6	9	6	9
Albia.....	56	12, 66	24	5	5	2	9	9	3	5	10	5	17	5	17
Marion.....	38	8, 74	27	3	8	8	11	11	3	2	2	5	4	4	4
Valley Junction.....	47	10, 98	16	3	4	4	6	6	3	1	8	4	10	4	10
Glenwood.....	27	6, 32	12	2	2	1	5	5	1	5	3	3	9	3	9
Missouri Valley.....	78	18, 44	59	40	6	1	13	13	2	2	8	5	6	6	6
Storm Lake.....	58	13, 95	35	5	7	5	8	8	3	2	10	5	8	5	8
Iowa Falls.....	51	12, 40	29	5	5	5	10	10	3	3	8	3	11	3	11
Eagle Grove.....	38	9, 33	24	6	5	5	10	10	4	4	5	5	11	5	11
Algona.....	143	35, 98	22	2	5	2	7	7	4	1	29	3	87	3	87
Denison.....	156	39, 95	27	4	11	7	7	7	4	1	60	8	52	8	52
Mount Pleasant.....	138	36, 87	25	5	5	7	7	7	3	3	58	8	55	8	55
Independence.....	157	42, 64	20	3	6	6	6	6	2	2	55	8	82	8	82
Waverly.....	118	32, 31	19	2	3	3	7	7	1	1	34	2	63	2	63
Maquoketa.....	78	21, 70	14	3	6	6	7	7	3	3	18	7	39	7	39
Anamosa.....	22	6, 15	11	2	3	3	5	5	1	1	5	1	5	1	5
Indianola.....	69	19, 78	16	2	3	2	5	5	3	1	18	4	31	4	31

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS												Inter-est	Out-lays	
	Total	Per capita	Operation and maintenance of general departments								Opera-tion and main-tenance of public service enter-prises				
			Total	General govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries		Recre-ation			Mis-cella-neous
2,500 to 8,000 population—Continued.															
Hampton.....	\$50	\$14.40	\$26	\$5	\$4	\$1	\$10							\$6	\$8
Jefferson.....	35	10.20	17	3	2	1	8							3	11
Manchester.....	34	9.96	22	2	7	2	7							6	3
Vinton.....	61	18.09	19	2	4	1	5	\$4						13	25
Pella.....	119	35.78	15	4	3	2	4							45	53
Sheldon.....	38	11.45	14	3	4	1	5							11	7
Belle Plaine.....	33	10.19	16	5	5		6							6	3
Eldora.....	32	10.00	16	1	5	1	8							8	8
Harlan.....	78	24.80	15	4	2	1	4							28	12
Nevada.....	48	15.32	24	4	3	5	8							8	5
Cresco.....	48	15.64	20	6	2	3	3							5	3
Clear Lake.....	47	15.33	14	3	4	1	3							5	12
Osage.....	60	20.24	22	6	3	2	7	1						7	10
Winterset.....	97	33.21	23	4	4	1	9							26	21
Osceola.....	23	8.01	8	2	2		2							2	13
Emmetsburg.....	33	11.52	20	4	3		8							2	7
Sac City.....	36	12.61	13	4	2		3							4	6
Bettendorf.....	36	13.01	26	6	2	3	14							6	3
Tama.....	40	15.23	27	2	3	1	3							2	2
Clarion.....	46	17.84	31	8	2	2	16							1	10
Onawa.....	80	31.52	14	4	3	2	2							7	3
Waukon.....	33	13.06	17	4	1	1	8							46	6
Less than 2,500 population.....	6,280	13.50	2,733	623	495	125	1,197	2		94	158	39	2,321	7	579
															647

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$249, 312	\$232, 236	\$10, 611	\$6, 465	\$241, 991	\$97. 66
State government.....	17, 536	15, 761	-----	1, 775	16, 495	6. 66
Counties.....	123, 563	121, 727	-----	1, 836	121, 762	49. 14
Cities and towns.....	46, 209	40, 331	4, 330	1, 548	42, 344	29. 04
School districts.....	55, 708	54, 417	-----	1, 291	55, 179	(¹)
Drainage districts.....	6, 296	-----	6, 281	15	6, 211	(¹)
ADAIR	1, 244	1, 223	18	3	1, 120	80. 63
County.....	864	861	-----	3	806	58. 02
Cities and towns.....	82	71	11	-----	17	3. 88
School districts.....	291	291	-----	-----	291	(¹)
Drainage districts.....	7	-----	7	-----	6	(¹)
ADAMS	1, 066	1, 022	7	37	1, 053	100. 89
County.....	776	740	-----	36	769	73. 68
Cities and towns.....	25	25	-----	-----	19	6. 19
School districts.....	258	257	-----	1	258	(¹)
Drainage districts.....	7	-----	7	-----	7	(¹)
ALLAMAKEE	1, 454	1, 313	101	40	1, 425	87. 27
County.....	1, 035	1, 002	-----	33	1, 031	63. 14
Cities and towns.....	186	156	24	6	161	26. 95
School districts.....	156	155	-----	1	156	(¹)
Drainage districts.....	77	-----	77	-----	77	(¹)
APPANOOSE	1, 595	1, 510	44	41	1, 537	61. 89
County.....	1, 220	1, 194	-----	26	1, 193	48. 04
Cities and towns.....	184	136	44	4	153	10. 32
School districts.....	191	180	-----	11	191	(¹)
Drainage districts.....	-----	-----	-----	-----	-----	-----
AUDUBON	1, 743	1, 612	122	9	1, 667	135. 93
County.....	1, 248	1, 243	-----	5	1, 208	98. 50
Cities and towns.....	201	191	7	3	165	41. 25
School districts.....	179	178	-----	1	179	(¹)
Drainage districts.....	115	-----	115	-----	115	(¹)
BENTON	2, 246	2, 190	4	52	2, 211	96. 76
County.....	1, 587	1, 575	-----	12	1, 570	68. 71
Cities and towns.....	177	141	4	32	159	14. 59
School districts.....	482	474	-----	8	482	(¹)
Drainage districts.....	-----	-----	-----	-----	-----	-----
BLACK HAWK	5, 288	5, 117	72	99	5, 141	72. 10
County.....	2, 144	2, 102	-----	42	2, 140	30. 01
Cities and towns.....	1, 153	1, 081	15	57	1, 010	17. 35
School districts.....	1, 934	1, 934	-----	-----	1, 934	(¹)
Drainage districts.....	57	-----	57	-----	57	(¹)
BOONE	2, 775	2, 656	95	24	2, 712	92. 65
County.....	1, 751	1, 738	-----	13	1, 727	59. 00
Cities and towns.....	426	324	95	7	387	23. 36
School districts.....	598	594	-----	4	598	(¹)
Drainage districts.....	-----	-----	-----	-----	-----	-----
BREMER	1, 734	1, 692	28	14	1, 720	100. 58
County.....	1, 340	1, 327	-----	13	1, 338	78. 25
Cities and towns.....	93	65	28	-----	81	10. 36
School districts.....	301	300	-----	1	301	(¹)
Drainage districts.....	-----	-----	-----	-----	-----	-----
BUCHANAN	1, 235	1, 206	4	25	1, 230	62. 92
County.....	931	926	-----	5	931	38. 25
Cities and towns.....	40	31	2	7	35	4. 46
School districts.....	262	249	-----	13	262	(¹)
Drainage districts.....	2	-----	2	-----	2	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUENA VISTA	\$1,140	\$1,101	\$26	\$13	\$1,111	\$59.41
County.....	384	377	—	7	376	20.11
Cities and towns.....	175	165	8	2	154	16.92
School districts.....	563	559	—	4	563	(1)
Drainage districts.....	18	—	18	—	18	(1)
BUTLER	1,683	1,634	39	10	1,675	95.08
County.....	1,202	1,200	—	2	1,202	68.23
Cities and towns.....	160	116	39	5	152	21.16
School districts.....	321	318	—	3	321	(1)
Drainage districts.....	—	—	—	—	—	—
CALHOUN	1,145	1,023	72	50	1,089	61.86
County.....	361	345	—	16	353	20.05
Cities and towns.....	497	420	43	34	449	57.18
School districts.....	258	258	—	—	258	(1)
Drainage districts.....	29	—	29	—	29	(1)
CARROLL	1,975	1,867	70	38	1,924	85.51
County.....	1,566	1,535	—	31	1,551	68.93
Cities and towns.....	151	89	56	6	115	10.23
School districts.....	244	243	—	1	244	(1)
Drainage districts.....	14	—	14	—	14	(1)
CASS	2,085	1,982	47	56	2,066	106.49
County.....	1,671	1,631	—	40	1,671	86.13
Cities and towns.....	156	119	24	13	137	13.74
School districts.....	235	232	—	3	235	(1)
Drainage districts.....	23	—	23	—	23	(1)
CEDAR	1,840	1,751	75	14	1,807	107.82
County.....	1,056	1,045	—	11	1,048	62.53
Cities and towns.....	148	72	75	1	123	18.91
School districts.....	636	634	—	2	636	(1)
Drainage districts.....	—	—	—	—	—	—
CERRO GORDO	2,419	1,635	345	439	2,331	59.62
County.....	412	399	—	13	365	9.39
Cities and towns.....	949	533	5	411	908	31.05
School districts.....	718	703	—	15	718	(1)
Drainage districts.....	340	—	340	—	340	(1)
CHEROKEE	1,226	1,163	20	43	1,165	61.64
County.....	378	363	—	15	342	18.10
Cities and towns.....	93	49	20	24	68	7.02
School districts.....	755	751	—	4	755	(1)
CHICKASAW	913	893	12	8	870	59.44
County.....	763	760	—	3	727	49.67
Cities and towns.....	50	38	12	—	43	7.59
School districts.....	100	95	—	5	100	(1)
CLARKE	1,139	1,095	40	4	1,130	108.82
County.....	884	882	—	2	875	84.26
Cities and towns.....	96	56	40	—	96	23.98
School districts.....	159	157	—	2	159	(1)
CLAY	2,029	1,817	191	21	2,016	124.44
County.....	1,339	1,321	—	18	1,335	82.41
Cities and towns.....	73	71	2	—	64	8.56
School districts.....	426	425	—	3	428	(1)
Drainage districts.....	189	—	189	—	189	(1)
CLAYTON	2,758	2,680	57	21	2,752	112.06
County.....	2,188	2,185	—	3	2,188	89.09
Cities and towns.....	241	181	57	3	235	23.51
School districts.....	329	314	—	15	329	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLINTON.....	\$4,538	\$4,028	\$305	\$205	\$4,520	\$101.57
County.....	2,221	2,068	-----	133	2,213	49.73
Cities and towns.....	1,095	752	276	67	1,085	33.73
School districts.....	1,193	1,188	-----	5	1,193	(¹)
Drainage districts.....	29	-----	29	-----	29	(¹)
CRAWFORD.....	2,638	2,491	113	34	2,582	122.37
County.....	2,166	2,139	-----	27	2,137	101.28
Cities and towns.....	303	191	108	4	276	30.76
School districts.....	164	161	-----	3	164	(¹)
Drainage districts.....	5	-----	5	-----	5	(¹)
DALLAS.....	3,019	2,916	72	31	2,951	115.27
County.....	1,888	1,885	-----	3	1,872	73.13
Cities and towns.....	350	270	67	13	298	22.16
School districts.....	771	761	-----	10	771	(¹)
Drainage districts.....	10	-----	5	5	10	(¹)
DAVIS.....	893	840	37	16	884	79.28
County.....	740	726	-----	14	731	65.56
Cities and towns.....	14	13	-----	1	14	4.67
School districts.....	102	101	-----	1	102	(¹)
Drainage districts.....	37	-----	37	-----	37	(¹)
DECATUR.....	1,070	1,008	47	15	1,045	70.12
County.....	720	717	-----	3	710	47.64
Cities and towns.....	72	65	4	3	57	8.75
School districts.....	235	226	-----	9	235	(¹)
Drainage districts.....	43	-----	43	-----	43	(¹)
DELAWARE.....	1,659	1,606	29	24	1,645	90.77
County.....	1,425	1,408	-----	17	1,415	78.08
Cities and towns.....	55	26	29	-----	51	6.77
School districts.....	179	172	-----	7	179	(¹)
DES MOINES.....	2,849	2,669	115	65	2,848	73.78
County.....	958	946	-----	12	958	24.82
Cities and towns.....	645	638	7	-----	644	21.63
School districts.....	1,138	1,085	-----	53	1,138	(¹)
Drainage districts.....	108	-----	108	-----	108	(¹)
DICKINSON.....	939	787	143	9	896	80.72
County.....	265	262	-----	3	261	23.51
Cities and towns.....	313	189	121	3	279	54.25
School districts.....	339	336	-----	3	339	(¹)
Drainage districts.....	22	-----	22	-----	17	(¹)
DUBUQUE.....	6,111	6,036	40	35	5,472	88.69
County.....	2,922	2,912	-----	10	2,827	45.82
Cities and towns.....	2,023	1,984	18	21	1,706	35.89
School districts.....	1,144	1,140	-----	4	917	(¹)
Drainage districts.....	22	-----	22	-----	22	(¹)
EMMET.....	1,495	1,377	59	59	1,489	115.43
County.....	1,013	999	-----	14	1,013	78.53
Cities and towns.....	29	28	1	-----	23	3.43
School districts.....	395	350	-----	45	395	(¹)
Drainage districts.....	58	-----	58	-----	58	(¹)
FAYETTE.....	2,988	2,919	50	19	2,873	98.58
County.....	2,068	2,057	-----	11	2,041	70.03
Cities and towns.....	366	309	50	7	278	18.35
School districts.....	554	553	-----	1	554	(¹)
Drainage districts.....	-----	-----	-----	-----	-----	-----
FLOYD.....	1,832	1,669	142	21	1,800	91.84
County.....	951	941	-----	10	936	47.76
Cities and towns.....	400	286	111	3	383	33.09
School districts.....	450	442	-----	8	450	(¹)
Drainage districts.....	31	-----	31	-----	31	(¹)

¹ Not computed.

590 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FRANKLIN	\$1,975	\$1,904	\$70	\$1	\$1,936	\$117.33
County.....	1,583	1,583	—	—	1,562	94.67
Cities and towns.....	216	146	70	—	198	32.41
School districts.....	176	175	—	1	176	(1)
Drainage districts.....	—	—	—	—	—	—
FREMONT	2,055	1,839	156	60	2,028	130.84
County.....	1,391	1,344	—	47	1,386	89.42
Cities and towns.....	197	145	49	3	175	27.59
School districts.....	360	350	—	10	360	(1)
Drainage districts.....	107	—	107	—	107	(1)
GREENE	1,636	1,556	68	12	1,599	96.91
County.....	905	897	—	8	880	53.33
Cities and towns.....	187	183	—	4	175	24.75
School districts.....	476	476	—	—	476	(1)
Drainage districts.....	68	—	68	—	68	(1)
GRUNDY	2,181	2,146	30	5	2,155	152.48
County.....	1,551	1,551	—	—	1,530	108.26
Cities and towns.....	88	57	28	3	83	15.51
School districts.....	540	538	—	2	540	(1)
Drainage districts.....	2	—	2	—	2	(1)
GUTHRIE	1,944	1,912	1	31	1,927	111.23
County.....	1,427	1,421	—	6	1,419	81.91
Cities and towns.....	196	184	1	11	187	24.90
School districts.....	321	307	—	14	321	(1)
Drainage districts.....	—	—	—	—	—	—
HAMILTON	2,319	2,212	77	30	2,306	108.77
County.....	1,493	1,486	—	7	1,487	70.14
Cities and towns.....	231	186	22	23	224	21.21
School districts.....	540	540	—	—	540	(1)
Drainage districts.....	55	—	55	—	55	(1)
HANCOCK	1,284	981	291	12	1,253	84.66
County.....	568	560	—	8	561	37.91
Cities and towns.....	128	124	4	—	104	20.29
School districts.....	301	297	—	4	301	(1)
Drainage districts.....	287	—	287	—	287	(1)
HARDIN	2,320	2,160	97	63	2,293	99.93
County.....	1,593	1,586	—	7	1,586	69.12
Cities and towns.....	225	95	78	52	205	16.16
School districts.....	483	479	—	4	483	(1)
Drainage districts.....	19	—	19	—	19	(1)
HARRISON	2,052	1,722	228	102	2,027	81.08
County.....	1,179	1,115	—	64	1,176	47.04
Cities and towns.....	324	303	20	1	302	27.17
School districts.....	341	304	—	37	341	(1)
Drainage districts.....	208	—	208	—	208	(1)
HENRY	1,446	1,388	42	16	1,433	81.14
County.....	956	949	—	7	953	53.96
Cities and towns.....	139	88	42	9	129	16.11
School districts.....	351	351	—	—	351	(1)
HOWARD	1,020	989	25	6	999	76.36
County.....	805	803	—	2	798	61.00
Cities and towns.....	49	47	—	2	36	7.36
School districts.....	139	139	—	—	139	(1)
Drainage districts.....	27	—	25	2	26	(1)
HUMBOLDT	534	421	97	16	469	35.53
County.....	24	23	—	1	14	1.06
Cities and towns.....	86	65	12	9	67	10.47
School districts.....	339	333	—	6	339	(1)
Drainage districts.....	85	—	85	—	49	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
IDA	\$532	\$431	\$80	\$21	\$473	\$39.42
County.....	98	89	—	9	74	6.17
Cities and towns.....	151	71	80	—	116	22.79
School districts.....	283	271	—	12	283	(¹)
IOWA	1,630	1,516	103	11	1,581	91.22
County.....	1,153	1,144	—	9	1,130	65.20
Cities and towns.....	232	153	79	—	206	36.47
School districts.....	221	219	—	2	221	(¹)
Drainage districts.....	24	—	24	—	24	(¹)
JACKSON	1,869	1,591	240	38	1,797	97.23
County.....	1,111	1,106	—	5	1,055	57.09
Cities and towns.....	184	156	11	17	174	20.99
School districts.....	345	329	—	16	345	(¹)
Drainage districts.....	229	—	229	—	223	(¹)
JASPER	2,542	2,350	142	50	2,359	69.79
County.....	1,462	1,447	—	15	1,410	41.72
Cities and towns.....	387	313	51	23	256	13.56
School districts.....	602	590	—	12	602	(¹)
Drainage districts.....	91	—	91	—	91	(¹)
JEFFERSON	1,174	1,104	60	10	1,133	69.76
County.....	760	753	—	7	720	44.33
Cities and towns.....	79	70	8	1	78	9.79
School districts.....	283	281	—	2	283	(¹)
Drainage districts.....	52	—	52	—	52	(¹)
JOHNSON	2,585	2,002	488	95	2,532	81.94
County.....	1,469	1,442	—	27	1,444	46.73
Cities and towns.....	890	351	488	51	862	46.66
School districts.....	226	209	—	17	226	(¹)
JONES	1,770	1,674	67	29	1,729	89.59
County.....	1,268	1,262	—	6	1,235	63.99
Cities and towns.....	143	65	67	11	135	15.75
School districts.....	358	347	—	11	358	(¹)
Drainage districts.....	1	—	—	1	1	(¹)
KEOKUK	1,958	1,924	18	16	1,935	101.05
County.....	1,323	1,323	—	—	1,322	69.04
Cities and towns.....	142	121	18	3	120	13.89
School districts.....	493	480	—	13	493	(¹)
KOSSUTH	2,607	2,269	316	22	2,541	99.65
County.....	1,606	1,591	—	15	1,577	61.84
Cities and towns.....	154	140	14	—	117	12.42
School districts.....	545	538	—	7	545	(¹)
Drainage districts.....	302	—	302	—	302	(¹)
LEE	3,538	2,727	788	23	3,503	84.41
County.....	1,645	1,625	—	20	1,645	39.64
Cities and towns.....	454	314	140	—	419	13.42
School districts.....	790	788	—	2	790	(¹)
Drainage districts.....	649	—	648	1	649	(¹)
LINN	9,611	9,421	65	125	9,259	110.49
County.....	4,392	4,361	—	31	4,372	52.17
Cities and towns.....	3,133	3,049	65	19	3,103	45.72
School districts.....	2,086	2,011	—	75	1,784	(¹)
Drainage districts.....	—	—	—	—	—	—
LOUISA	1,247	770	412	65	1,238	106.95
County.....	131	128	—	3	125	10.80
Cities and towns.....	128	97	23	8	125	25.99
School districts.....	599	545	—	54	599	(¹)
Drainage districts.....	389	—	389	—	389	(¹)

¹Not computed.

592 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LUCAS	\$1,031	\$1,019	—	\$12	\$991	\$65.57
County.....	793	786	—	7	759	50.22
Cities and towns.....	103	102	—	1	97	12.86
School districts.....	135	131	—	4	135	(1)
LYON	499	417	\$22	60	463	30.28
County.....	71	62	—	9	71	4.64
Cities and towns.....	123	85	22	16	87	14.78
School districts.....	305	270	—	35	305	(1)
MADISON	2,190	2,009	131	50	2,157	150.51
County.....	1,510	1,494	—	16	1,492	104.11
Cities and towns.....	317	158	129	30	302	57.26
School districts.....	361	357	—	4	361	(1)
Drainage districts.....	2	—	2	—	2	(1)
MAHASKA	2,702	2,569	99	34	2,606	100.99
County.....	1,912	1,889	—	23	1,904	73.79
Cities and towns.....	405	366	33	6	317	23.91
School districts.....	319	314	—	5	319	(1)
Drainage districts.....	66	—	66	—	66	(1)
MARION	2,296	2,105	141	50	2,272	87.72
County.....	1,666	1,647	—	19	1,665	64.29
Cities and towns.....	337	212	95	30	314	24.67
School districts.....	247	246	—	1	247	(1)
Drainage districts.....	46	—	46	—	46	(1)
MARSHALL	3,268	2,951	269	48	3,157	93.13
County.....	1,424	1,411	—	13	1,339	39.50
Cities and towns.....	759	577	178	4	733	33.30
School districts.....	994	963	—	31	994	(1)
Drainage districts.....	91	—	91	—	91	(1)
MILLS	1,389	1,285	58	46	1,378	86.67
County.....	1,065	1,057	—	8	1,063	66.86
Cities and towns.....	160	112	20	28	151	19.67
School districts.....	126	116	—	10	126	(1)
Drainage districts.....	38	—	38	—	38	(1)
MITCHELL	770	537	222	11	737	52.27
County.....	190	189	—	1	171	12.13
Cities and towns.....	251	75	173	3	237	38.97
School districts.....	278	273	—	5	278	(1)
Drainage districts.....	51	—	49	2	51	(1)
MONONA	1,932	1,590	314	28	1,893	102.88
County.....	868	842	—	26	868	47.17
Cities and towns.....	219	195	23	1	180	25.49
School districts.....	554	553	—	1	554	(1)
Drainage districts.....	291	—	291	—	291	(1)
MONROE	1,139	1,105	2	32	1,123	74.82
County.....	940	919	—	21	940	62.62
Cities and towns.....	96	94	2	—	80	14.37
School districts.....	103	92	—	11	103	(1)
MONTGOMERY	1,879	1,777	93	9	1,822	108.76
County.....	1,385	1,380	—	5	1,362	81.30
Cities and towns.....	171	95	73	3	137	14.55
School districts.....	303	302	—	1	303	(1)
Drainage districts.....	20	—	20	—	20	(1)
MUSCATINE	2,603	2,482	103	18	2,592	88.16
County.....	1,704	1,704	—	—	1,702	57.89
Cities and towns.....	427	371	40	16	418	20.29
School districts.....	409	407	—	2	409	(1)
Drainage districts.....	63	—	63	—	63	(1)

¹Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
O'BRIEN.....	\$1,976	\$1,915	\$48	\$13	\$1,926	\$104.62
County.....	1,050	1,044	6	6	1,019	55.35
Cities and towns.....	359	314	42	3	340	37.50
School districts.....	561	557	4	4	561	(1)
Drainage districts.....	6	6	6	6	6	(1)
OSCEOLA.....	522	335	177	10	515	50.56
County.....	130	128	2	2	124	12.18
Cities and towns.....	45	38	7	7	44	11.91
School districts.....	170	169	1	1	170	(1)
Drainage districts.....	177	177	177	177	177	(1)
PAGE.....	2,710	2,673	24	13	2,683	102.40
County.....	1,809	1,798	11	11	1,801	68.74
Cities and towns.....	352	345	6	1	333	22.52
School districts.....	531	530	1	1	531	(1)
Drainage districts.....	18	18	18	18	18	(1)
PALO ALTO.....	996	746	231	19	983	63.84
County.....	286	271	15	15	281	18.25
Cities and towns.....	192	108	81	3	184	29.16
School districts.....	368	367	1	1	368	(1)
Drainage districts.....	150	150	150	150	150	(1)
PLYMOUTH.....	1,475	1,421	35	19	1,462	60.16
County.....	1,060	1,045	15	15	1,059	43.58
Cities and towns.....	133	105	28	121	121	12.06
School districts.....	275	271	4	4	275	(1)
Drainage districts.....	7	7	7	7	7	(1)
POCAHONTAS.....	1,596	1,186	388	22	1,589	101.21
County.....	702	690	12	12	702	44.71
Cities and towns.....	156	152	1	3	149	27.07
School districts.....	351	344	7	7	351	(1)
Drainage districts.....	387	387	387	387	387	(1)
POLK.....	24,189	23,281	149	759	23,320	132.50
County.....	4,035	3,848	187	187	4,013	22.80
Cities and towns.....	11,334	11,153	42	139	10,487	68.20
School districts.....	8,713	8,280	433	433	8,713	(1)
Drainage districts.....	107	107	107	107	107	(1)
POTTAWATTAMIE.....	6,775	6,378	143	254	6,722	94.28
County.....	3,710	3,545	165	165	3,700	51.89
Cities and towns.....	1,817	1,694	41	82	1,774	35.52
School districts.....	1,146	1,139	7	7	1,146	(1)
Drainage districts.....	102	102	102	102	102	(1)
POWESHIEK.....	1,815	1,719	72	24	1,755	93.71
County.....	1,049	1,045	4	4	996	53.19
Cities and towns.....	196	188	8	8	189	21.49
School districts.....	498	486	12	12	498	(1)
Drainage districts.....	72	72	72	72	72	(1)
RINGGOLD.....	537	486	40	11	524	43.79
County.....	216	212	4	4	210	17.55
Cities and towns.....	81	76	5	74	74	17.50
School districts.....	200	198	2	2	200	(1)
Drainage districts.....	40	40	40	40	40	(1)
SAC.....	980	943	28	9	921	52.03
County.....	139	134	5	5	118	6.67
Cities and towns.....	214	214	176	176	214	21.42
School districts.....	599	595	4	4	599	(1)
Drainage districts.....	28	28	28	28	28	(1)
SCOTT.....	6,316	6,210	106	106	6,106	78.38
County.....	3,341	3,265	76	76	3,191	40.96
Cities and towns.....	1,682	1,656	26	26	1,622	24.15
School districts.....	1,293	1,289	4	4	1,293	(1)
Drainage districts.....						

¹ Not computed.

594 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHELBY	\$1,542	\$1,502	\$33	\$7	\$1,518	\$87.75
County.....	913	911	—	2	906	52.37
Cities and towns.....	296	299	33	4	279	43.57
School districts.....	333	332	—	1	333	(1)
Drainage districts.....	—	—	—	—	—	—
SIoux	599	519	29	51	564	20.97
County.....	71	68	—	3	63	2.34
Cities and towns.....	226	192	29	5	199	17.55
School districts.....	302	259	—	43	302	(1)
STORY	3,175	3,119	25	31	3,092	96.63
County.....	1,513	1,507	—	6	1,508	47.13
Cities and towns.....	456	439	—	17	378	18.22
School districts.....	1,181	1,173	—	8	1,181	(1)
Drainage districts.....	25	—	25	—	25	(1)
TAMA	2,998	2,948	24	26	2,901	131.86
County.....	2,292	2,285	—	7	2,211	100.50
Cities and towns.....	237	212	21	4	221	21.98
School districts.....	466	451	—	15	466	(1)
Drainage districts.....	3	—	3	—	3	(1)
TAYLOR	1,300	1,238	49	13	1,290	86.82
County.....	804	800	—	4	800	53.84
Cities and towns.....	150	145	—	5	144	23.61
School districts.....	297	293	—	4	297	(1)
Drainage districts.....	49	—	49	—	49	(1)
UNION	2,036	1,917	90	29	2,000	114.29
County.....	1,122	1,117	—	5	1,116	63.77
Cities and towns.....	344	254	90	—	314	27.96
School districts.....	570	546	—	24	570	(1)
VAN BUREN	1,034	1,010	—	24	1,030	81.73
County.....	926	911	—	15	924	73.32
Cities and towns.....	20	18	—	2	18	3.85
School districts.....	88	81	—	7	88	(1)
Drainage districts.....	—	—	—	—	—	—
WAPELLO	3,043	2,985	38	20	3,026	73.99
County.....	1,326	1,322	—	4	1,309	32.00
Cities and towns.....	983	975	—	8	983	30.06
School districts.....	696	688	—	8	696	(1)
Drainage districts.....	38	—	38	—	38	(1)
WARREN	1,803	1,743	37	23	1,773	100.17
County.....	1,228	1,224	—	4	1,217	68.76
Cities and towns.....	76	48	12	16	57	7.37
School districts.....	474	471	—	3	474	(1)
Drainage districts.....	25	—	25	—	25	(1)
WASHINGTON	1,839	1,700	102	37	1,760	88.79
County.....	1,101	1,075	—	26	1,087	54.84
Cities and towns.....	260	197	61	2	195	22.46
School districts.....	437	428	—	9	437	(1)
Drainage districts.....	41	—	41	—	41	(1)
WAYNE	1,345	1,238	85	22	1,338	97.05
County.....	813	800	—	13	813	58.97
Cities and towns.....	247	171	73	3	240	38.74
School districts.....	269	267	—	2	269	(1)
Drainage districts.....	16	—	12	4	16	(1)
WEBSTER	4,500	4,361	49	90	4,362	106.65
County.....	2,054	2,042	—	12	1,948	47.63
Cities and towns.....	914	839	3	72	882	32.59
School districts.....	1,486	1,480	—	6	1,486	(1)
Drainage districts.....	46	—	46	—	46	(1)
WINNEBAGO	1,373	1,313	29	31	1,355	103.10
County.....	1,005	984	—	21	1,005	76.47
Cities and towns.....	116	97	19	—	98	18.04
School districts.....	242	232	—	10	242	(1)
Drainage districts.....	10	—	10	—	10	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WINNESHIEK	\$2, 073	\$1, 992	\$79	\$2	\$2, 059	\$95. 19
County.....	1, 802	1, 800	—	2	1, 802	83. 31
Cities and towns.....	179	100	79	—	165	21. 94
School districts.....	92	92	—	—	92	(1)
WOODBURY	7, 121	6, 722	239	160	6, 722	65. 07
County.....	2, 302	2, 156	—	146	2, 285	22. 12
Cities and towns.....	2, 490	2, 403	82	5	2, 120	24. 23
School districts.....	2, 172	2, 163	—	9	2, 172	(1)
Drainage districts.....	157	—	157	—	145	(1)
WORTH	1, 056	875	178	3	1, 023	91. 63
County.....	588	586	—	2	588	52. 67
Cities and towns.....	44	44	—	—	35	8. 15
School districts.....	246	245	—	1	246	(1)
Drainage districts.....	178	—	178	—	154	(1)
WRIGHT	762	617	134	11	724	35. 81
County.....	318	314	—	4	309	15. 28
Cities and towns.....	78	49	26	3	49	4. 53
School districts.....	258	254	—	4	258	(1)
Drainage districts.....	108	—	108	—	108	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$46, 309	\$40, 331	\$4, 330	\$1, 548	\$42, 344	\$39. 04
30,000 population and over	22, 637	22, 382	—	255	20, 919	43. 93
Des Moines.....	11, 172	11, 041	—	131	10, 333	71. 31
Sioux City.....	2, 320	2, 315	—	5	1, 974	24. 58
Davenport.....	1, 623	1, 599	—	24	1, 565	25. 67
Cedar Rapids.....	2, 922	2, 921	—	1	2, 922	51. 17
Waterloo.....	1, 067	1, 050	—	17	930	19. 54
Council Bluffs.....	1, 614	1, 557	—	57	1, 580	36. 74
Dubuque.....	1, 919	1, 899	—	20	1, 615	38. 36
8,000 to 30,000 population	8, 362	6, 315	1, 410	637	7, 930	28. 46
Ottumwa.....	959	951	—	8	959	33. 18
Burlington.....	625	625	—	—	625	22. 98
Clinton.....	999	684	262	53	999	38. 42
Mason City.....	718	309	—	409	700	29. 29
Fort Dodge.....	815	744	—	71	802	35. 96
Marshalltown.....	733	553	178	2	730	41. 24
Muscatine.....	419	371	32	16	410	24. 26
Iowa City.....	874	339	488	47	846	52. 88
Keokuk.....	109	107	2	—	108	7. 11
Fort Madison.....	317	180	137	—	286	20. 28
Newton.....	247	217	10	20	128	10. 32
Boone.....	315	226	89	—	291	24. 48
Ames.....	174	173	—	1	128	11. 74
Oskaloosa.....	358	335	17	6	270	26. 47
Creston.....	313	232	81	—	289	33. 22
Charles City.....	309	197	110	2	307	37. 44
Centerville.....	78	72	4	2	52	6. 38

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population.....	\$5, 089	\$3, 831	\$1, 052	\$206	\$4, 530	\$19. 03
Oelwein.....	223	172	45	6	175	22. 45
Cedar Falls.....	30	24	—	6	28	3. 80
Webster City.....	119	119	—	—	118	16. 80
Fairfield.....	78	70	8	—	77	11. 63
Shenandoah.....	135	134	—	1	123	18. 92
Cherokee.....	58	34	—	24	50	7. 76
Perry.....	175	123	42	10	132	22. 45
Red Oak.....	79	54	22	3	72	12. 46
Atlantic.....	33	33	—	—	33	5. 91
Chariton.....	100	100	—	—	94	17. 52
Spencer.....	49	47	2	—	46	9. 17
Clarinda.....	166	166	—	—	161	32. 45
Grinnell.....	101	101	—	—	99	20. 00
Estherville.....	—	—	—	—	—	—
Washington.....	149	126	23	—	88	18. 28
Le Mars.....	41	22	19	—	41	8. 56
Knoxville.....	89	60	—	29	78	16. 61
Carroll.....	59	13	41	5	28	5. 97
Decorah.....	83	37	46	—	74	16. 15
Albia.....	94	92	2	—	78	17. 63
Marion.....	93	65	28	—	74	17. 02
Valley Junction.....	80	30	42	8	74	17. 29
Glenwood.....	57	47	—	10	53	12. 42
Missouri Valley.....	90	90	—	—	88	20. 80
Storm Lake.....	81	81	—	—	72	17. 32
Iowa Falls.....	41	20	21	—	36	8. 75
Eagle Grove.....	12	11	—	1	10	2. 46
Algona.....	35	26	9	—	10	2. 51
Denison.....	98	98	—	—	93	23. 82
Mount Pleasant.....	—	—	—	—	—	—
Independence.....	1	—	—	1	1	. 27
Waverly.....	29	25	4	—	18	4. 93
Maquoketa.....	133	122	7	4	130	36. 16
Anamosa.....	29	1	18	10	27	7. 54
Indianola.....	45	18	12	15	29	8. 31
Hampton.....	165	95	70	—	152	43. 77
Jefferson.....	83	83	—	—	80	23. 32
Manchester.....	29	—	29	—	27	7. 91
Vinton.....	34	9	—	25	34	10. 08
Pella.....	195	110	84	1	187	56. 22
Sheldon.....	158	119	37	2	155	46. 69
Belle Plaine.....	79	73	4	2	63	19. 45
Eldora.....	28	28	—	—	24	7. 50
Harlan.....	213	191	22	—	200	63. 59
Nevada.....	109	106	—	3	103	32. 88
Cresco.....	43	41	—	2	33	10. 75
Clear Lake.....	205	198	5	2	188	61. 32
Osage.....	215	42	173	—	211	71. 19
Winterset.....	239	132	77	30	230	78. 74
Osceola.....	96	56	40	—	96	33. 44
Emmetsburg.....	129	48	81	—	126	43. 98
Sac City.....	53	53	—	—	47	16. 47
Bettendorf.....	43	43	—	—	42	15. 17
Tama.....	46	44	—	2	43	16. 37
Clarion.....	35	7	26	2	11	4. 27
Onawa.....	89	89	—	—	60	23. 04
Waukon.....	118	103	13	2	108	42. 76
Less than 2,500 population.....	10, 121	7, 803	1, 868	450	8, 965	19. 27

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$241,991	\$151,614	\$35,426	\$97.66	\$62.23	\$15.94
State government.....	16,495	1,457	357	6.66	.60	.16
Counties.....	121,762	43,228	9,580	49.14	17.61	4.31
Cities and towns.....	42,344	45,167	21,994	29.04	32.48	19.13
School districts.....	55,179	41,619	3,346	(?)	(?)	(?)
Townships.....	(?)	1,026	149	(?)	(?)	(?)
Drainage districts.....	6,211	19,117	-----	(?)	(?)	-----
Adair.....	1,120	594	117	30.63	41.66	8.11
Adams.....	1,053	408	60	100.89	38.82	5.49
Allamakee.....	1,425	523	57	87.27	30.26	3.28
Appanoose.....	1,537	856	218	61.89	27.61	7.36
Audubon.....	1,667	385	80	135.93	30.77	6.35
Benton.....	2,211	1,320	180	96.76	54.26	7.77
Black Hawk.....	5,141	5,009	1,580	72.10	84.06	32.30
Boone.....	2,712	2,005	512	92.65	65.79	18.54
Bremer.....	1,720	319	131	100.58	18.81	8.26
Buchanan.....	1,230	568	125	62.92	28.53	6.34
Buena Vista.....	1,111	1,591	136	59.41	82.78	8.49
Butler.....	1,675	802	63	95.08	44.48	3.69
Calhoun.....	1,089	1,949	361	61.86	108.53	21.12
Carroll.....	1,924	861	289	85.51	39.27	14.35
Cass.....	2,066	963	426	106.49	49.35	22.38
Cedar.....	1,807	559	121	107.82	31.82	6.83
Cerro Gordo.....	2,331	4,521	405	59.62	121.65	15.34
Cherokee.....	1,165	1,651	127	61.64	91.59	7.56
Chickasaw.....	870	350	79	59.44	22.66	5.17
Clarke.....	1,130	445	99	108.82	42.34	9.22
Clay.....	2,016	1,145	233	124.44	69.78	18.25
Clayton.....	2,752	302	51	112.06	12.04	1.98
Clinton.....	4,520	2,402	496	101.57	55.38	10.81
Crawford.....	2,582	1,587	194	122.37	76.46	9.67
Dallas.....	2,951	1,599	388	115.27	62.70	16.29
Davis.....	884	301	86	79.28	23.96	6.49
Decatur.....	1,045	524	175	70.12	31.50	10.73
Delaware.....	1,645	340	82	90.77	18.60	4.60
Des Moines.....	2,848	1,352	1,141	73.78	38.06	31.52
Dickinson.....	896	2,428	192	80.72	225.19	23.46
Dubuque.....	5,472	3,079	1,798	88.69	52.66	31.11
Emmet.....	1,489	1,371	216	115.43	102.71	22.05
Fayette.....	2,873	853	212	98.58	28.83	7.59
Floyd.....	1,800	2,292	250	91.84	118.69	14.60
Franklin.....	1,936	1,052	139	117.33	65.45	9.40
Fremont.....	2,028	1,153	234	130.84	74.65	15.00
Greene.....	1,599	2,054	66	96.91	123.89	4.12
Grundy.....	2,155	973	73	152.48	66.49	5.40
Guthrie.....	1,927	1,159	59	111.23	65.67	3.42
Hamilton.....	2,306	1,613	592	108.77	82.28	30.78
Hancock.....	1,253	2,854	53	84.66	187.35	4.15
Hardin.....	2,293	877	124	99.93	36.60	5.91
Harrison.....	2,027	1,109	267	81.08	44.65	11.52
Henry.....	1,433	517	223	81.14	28.24	11.94
Howard.....	999	416	70	76.36	29.90	5.41

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Road and bridge building for which townships formerly incurred debt having been taken over by counties, the debt for such projects is included with county debt in 1932.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Humboldt.....	\$469	\$1,366	\$84	\$35.53	\$103.87	\$6.92
Ida.....	473	489	50	39.42	41.50	4.40
Iowa.....	1,581	1,139	179	91.22	61.09	9.70
Jackson.....	1,797	414	240	97.23	20.78	11.30
Jasper.....	2,359	1,866	452	69.79	66.48	16.72
Jefferson.....	1,133	390	174	69.76	23.57	10.94
Johnson.....	2,532	1,222	388	81.94	45.92	14.77
Jones.....	1,729	336	184	89.59	18.08	9.67
Keokuk.....	1,935	518	253	101.05	24.68	11.94
Kossuth.....	2,541	3,613	936	99.65	139.59	42.59
Lee.....	3,503	1,417	719	84.41	35.03	19.58
Linn.....	9,259	2,889	1,291	110.49	37.32	20.67
Louisa.....	1,238	1,542	329	106.95	126.58	25.59
Lucas.....	991	595	140	65.57	36.58	10.40
Lyon.....	463	521	139	30.28	33.33	9.20
Madison.....	2,157	972	185	150.51	64.73	11.86
Mahaska.....	2,606	1,228	399	100.99	46.74	12.35
Marion.....	2,272	1,135	346	87.72	44.57	15.03
Marshall.....	3,157	2,149	273	93.13	64.67	9.00
Mills.....	1,378	1,048	136	86.67	67.96	8.63
Mitchell.....	737	1,031	89	52.27	73.44	6.63
Monona.....	1,893	1,397	542	102.88	81.01	32.57
Monroe.....	1,123	763	257	74.82	32.53	9.21
Montgomery.....	1,822	1,101	102	108.76	64.16	6.14
Muscatine.....	2,592	744	417	88.16	25.63	13.91
O'Brien.....	1,926	2,084	155	104.62	104.22	8.96
Osceola.....	515	1,143	126	50.58	108.85	14.00
Page.....	2,683	1,394	281	102.40	57.68	11.69
Palo Alto.....	983	1,926	582	63.84	121.09	42.05
Plymouth.....	1,462	326	170	60.16	13.77	7.26
Pocahontas.....	1,589	2,309	100	101.21	146.08	6.73
Polk.....	23,320	17,283	4,000	132.50	104.68	33.48
Pottawattamie.....	6,722	3,287	1,246	94.28	52.15	22.12
Poweshiek.....	1,755	1,073	251	93.71	53.66	12.76
Ringgold.....	524	529	74	43.79	40.95	5.71
Sac.....	921	1,036	144	52.03	58.37	8.67
Scott.....	6,106	5,529	858	78.38	71.30	13.68
Shelby.....	1,518	877	71	87.75	54.56	4.27
Sioux.....	564	716	112	20.97	26.74	4.32
Story.....	3,092	2,344	471	96.63	87.69	19.32
Tama.....	2,901	1,134	124	131.86	51.85	5.59
Taylor.....	1,290	361	107	86.82	23.29	6.54
Union.....	2,000	520	324	114.29	29.81	19.50
Van Buren.....	1,030	366	176	81.73	26.04	11.75
Wapello.....	3,026	1,759	966	73.99	46.31	25.10
Warren.....	1,773	743	154	100.17	41.17	8.46
Washington.....	1,760	723	143	88.79	35.17	7.16
Wayne.....	1,338	457	182	97.05	29.69	11.24
Webster.....	4,362	3,051	398	106.65	79.50	11.20
Winnebago.....	1,355	621	237	103.10	44.69	19.85
Winneshek.....	2,059	454	250	95.19	20.47	11.49
Woodbury.....	6,722	5,426	1,985	65.07	55.09	27.64
Worth.....	1,023	1,072	60	91.63	88.87	6.05
Wright.....	724	2,748	438	35.81	131.08	24.37

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION				
	1932				1922	1912	1932	1922	1912	
	Total	Real property and im- prove- ments	Person- al prop- erty	All other						
State total.....	\$1,463,741	\$783,057	\$614,654	\$86,030	\$1,766,003	\$902,093	\$590.69	\$723.49	\$405.90	
Adair.....	8,860	5,516	2,958	386	13,289	6,429	637.82	932.00	445.81	
Adams.....	6,660	3,992	2,397	271	9,573	5,159	638.11	909.90	469.11	
Allamakee.....	8,615	4,488	3,568	559	12,000	6,178	527.62	694.25	356.51	
Appanoose.....	7,891	4,156	2,705	1,030	11,038	6,526	317.74	355.99	220.45	
Audubon.....	9,074	5,255	3,498	321	13,031	6,081	739.89	1,040.84	479.88	
Benton.....	17,776	9,397	7,535	844	22,752	13,329	777.91	935.56	575.62	
Black Hawk.....	29,465	13,743	14,618	1,104	32,062	16,260	413.25	538.11	332.43	
Boone.....	15,316	8,459	6,090	767	18,933	9,727	523.25	621.23	352.11	
Bremer.....	12,842	5,594	6,580	668	15,299	7,607	750.99	902.25	480.14	
Buchanan.....	10,175	5,819	3,770	586	14,623	8,607	520.46	733.81	435.85	
Buena Vista.....	14,617	8,037	5,712	868	18,309	7,998	781.66	952.58	500.50	
Butler.....	12,585	6,395	5,278	912	18,059	8,880	714.37	1,001.52	518.75	
Calhoun.....	13,085	7,815	4,058	1,212	16,269	7,588	743.25	905.74	444.02	
Carroll.....	14,492	7,751	5,698	1,043	18,028	8,235	644.09	822.52	409.34	
Cass.....	13,166	7,080	5,465	621	18,695	8,876	678.66	957.95	466.03	
Cedar.....	15,947	7,152	7,985	810	21,505	11,890	951.49	1,224.63	669.31	
Cerro Gordo.....	19,797	10,449	8,219	1,129	21,508	9,067	506.32	578.76	343.20	
Cherokee.....	11,882	7,775	3,568	549	14,372	7,417	628.68	797.41	441.58	
Chickasaw.....	7,921	4,796	2,641	484	11,803	5,846	541.16	764.25	380.22	
Clarke.....	5,549	3,545	1,589	415	8,878	4,909	534.38	845.05	457.21	
Clay.....	10,513	6,365	3,342	806	13,188	6,197	648.95	803.92	485.44	
Clayton.....	15,798	7,082	7,598	1,118	19,294	11,386	643.27	770.78	445.19	
Clinton.....	21,957	11,175	9,143	1,639	23,066	17,787	493.42	531.83	387.51	
Crawford.....	15,209	8,680	5,112	1,417	22,262	9,659	720.81	1,072.28	481.94	
Dallas.....	14,842	8,330	5,613	899	18,190	9,931	579.77	713.25	417.06	
Davis.....	5,938	3,339	2,140	459	8,839	5,786	532.56	702.97	434.53	
Decatur.....	6,051	3,418	1,797	836	10,365	5,937	406.03	623.54	363.17	
Delaware.....	11,132	6,244	4,049	839	14,759	8,322	614.28	808.34	465.21	
Des Moines.....	19,181	8,145	10,439	597	19,062	11,244	496.92	536.66	310.67	
Dickinson.....	5,892	4,241	1,229	422	8,692	3,601	530.81	806.25	440.12	
Dubuque.....	28,945	14,238	13,700	1,007	27,981	15,731	469.12	478.55	272.22	
Emmet.....	6,137	4,305	1,291	541	8,229	3,897	475.74	616.43	396.98	
Fayette.....	14,576	7,688	5,839	1,049	20,215	10,775	500.12	683.08	385.95	
Floyd.....	10,497	5,865	4,018	614	13,886	7,444	535.56	719.21	434.84	
Franklin.....	11,953	7,027	4,228	698	14,268	6,893	724.42	887.84	466.39	
Fremont.....	9,416	5,351	3,418	647	10,906	6,748	607.48	705.99	431.95	
Greene.....	10,893	7,349	2,930	614	14,964	7,631	660.18	902.55	476.23	
Grundy.....	10,756	6,381	3,774	801	16,064	7,166	761.06	1,097.41	527.89	
Guthrie.....	10,829	6,412	3,834	583	15,401	8,200	625.09	872.43	471.99	
Hamilton.....	12,418	7,398	4,196	824	16,227	8,377	585.75	827.76	435.34	
Hancock.....	8,685	5,678	2,278	729	10,482	5,222	586.82	687.99	410.18	
Hardin.....	16,124	7,590	7,351	1,183	21,159	10,030	702.66	883.11	479.41	
Harrison.....	13,091	7,597	4,379	1,115	15,909	8,913	523.64	640.73	384.80	
Henry.....	12,371	4,912	6,870	589	16,337	8,870	700.51	892.81	475.86	
Howard.....	7,582	4,108	3,153	321	10,663	5,598	579.57	766.72	433.31	
Humboldt.....	8,702	5,077	2,844	781	11,480	5,479	659.24	873.08	449.80	
Ida.....	9,732	5,740	3,555	437	12,797	5,320	811.00	1,085.46	470.99	
Iowa.....	13,380	6,294	6,561	525	19,041	10,372	771.98	1,021.10	563.40	
Jackson.....	10,966	5,349	4,843	774	15,238	8,026	593.37	764.55	377.57	
Jasper.....	26,495	10,058	15,503	934	25,136	13,167	783.88	895.60	486.74	

¹ Includes \$538,915, valuation of freight line transportation companies assessed for State purposes only; not distributable by counties.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION				
	1932				1922	1912	1932	1922	1912	
	Total	Real property and im- provements	Person- al prop- erty	All other						
Jefferson.....	\$9,908	\$4,492	\$4,696	\$720	\$13,344	\$6,750	\$610.06	\$905.50	\$423.17	
Johnson.....	17,981	9,348	7,981	657	20,672	12,409	581.91	777.08	472.36	
Jones.....	13,492	6,538	6,065	889	16,097	10,092	699.07	865.10	529.75	
Keokuk.....	13,327	6,346	5,841	1,140	19,718	10,713	696.00	939.69	506.30	
Kossuth.....	14,975	9,414	4,327	1,234	18,702	9,230	587.25	722.60	420.08	
Lee.....	16,373	9,160	5,227	1,986	17,026	10,152	394.53	420.99	276.61	
Linn.....	49,312	21,969	25,757	1,586	42,086	21,571	588.45	543.57	345.42	
Louisa.....	7,188	4,101	2,574	513	10,406	7,141	620.99	854.42	555.50	
Lucas.....	6,775	3,802	2,372	601	9,442	4,541	448.26	580.74	337.33	
Lyon.....	10,610	6,628	3,052	930	14,477	6,361	693.78	925.69	421.37	
Madison.....	10,351	5,743	4,101	507	13,984	6,410	722.28	931.05	410.33	
Mahaska.....	13,849	7,364	5,312	1,173	18,318	9,432	536.70	697.29	315.87	
Marion.....	14,135	6,577	6,658	900	17,725	9,243	545.75	696.12	401.98	
Marshall.....	18,328	9,574	7,794	960	22,795	11,440	540.65	685.85	376.66	
Mills.....	8,808	4,450	3,540	818	10,489	7,282	553.96	690.13	460.55	
Mitchell.....	10,994	5,056	5,317	621	14,746	6,770	779.72	1,049.82	503.91	
Monona.....	9,936	6,418	2,418	1,100	11,785	5,888	540.00	683.12	353.97	
Monroe.....	5,863	3,285	1,818	760	7,755	5,682	390.61	330.47	204.04	
Montgomery.....	11,683	5,745	5,504	434	14,656	7,957	697.41	854.05	479.20	
Muscatine.....	18,077	6,537	10,520	1,020	17,879	11,518	614.86	615.63	385.02	
O'Brien.....	13,497	7,745	4,891	861	18,213	6,949	733.17	933.42	400.46	
Osceola.....	6,548	4,366	1,652	530	7,820	4,024	643.10	741.26	445.63	
Page.....	14,411	7,327	6,234	850	18,753	9,333	550.04	775.86	388.96	
Palo Alto.....	8,273	5,955	1,788	530	11,055	9,338	537.28	694.87	681.71	
Plymouth.....	17,181	10,495	5,618	1,068	21,566	9,821	707.04	909.93	419.20	
Pocahontas.....	9,667	6,542	2,333	792	12,927	6,477	615.73	817.88	537.38	
Polk.....	105,652	44,926	57,509	3,217	102,155	35,904	600.30	618.17	300.52	
Pottawattamie.....	31,740	16,784	12,893	2,063	32,456	18,372	445.16	514.98	326.23	
Poweshiek.....	13,008	7,409	4,854	745	21,405	10,669	694.61	1,070.63	543.11	
Ringold.....	6,715	4,196	1,884	635	9,378	5,814	561.17	725.73	450.53	
Sac.....	13,625	7,890	4,717	1,018	17,676	7,622	769.77	996.22	460.38	
Scott.....	50,987	21,417	28,457	1,113	46,132	25,762	654.52	594.91	412.38	
Shelby.....	12,192	7,154	4,291	747	16,128	8,440	704.74	1,003.93	509.90	
Sioux.....	17,322	9,784	6,161	1,377	21,864	10,712	643.94	816.78	414.12	
Story.....	16,674	9,025	6,561	1,088	23,367	10,869	521.06	874.36	445.77	
Tama.....	17,480	8,934	7,335	1,211	22,354	11,007	794.55	1,022.55	496.78	
Taylor.....	9,232	5,017	3,701	514	13,535	7,303	621.31	872.43	447.69	
Union.....	7,772	4,268	2,952	552	10,851	5,285	444.11	622.34	318.05	
Van Buren.....	5,227	2,698	1,875	654	8,846	5,754	414.74	629.19	383.09	
Wapello.....	17,302	7,759	8,608	935	15,832	9,224	423.03	416.77	239.62	
Warren.....	13,036	6,287	5,786	963	17,372	10,061	736.50	962.59	552.99	
Washington.....	17,324	7,061	9,264	999	22,236	11,285	873.98	1,062.11	566.36	
Wayne.....	6,846	3,851	2,219	776	12,081	6,599	496.55	785.61	407.74	
Webster.....	21,089	12,493	7,170	1,426	22,796	11,567	515.62	593.97	325.27	
Winneshiek.....	6,573	3,925	2,241	407	9,518	3,447	500.11	685.03	289.36	
Winneshiek.....	14,146	6,911	6,544	691	15,429	9,203	654.00	695.48	423.55	
Woodbury.....	52,850	30,844	20,502	1,504	53,460	18,920	511.62	542.78	263.36	
Worth.....	6,744	3,823	2,431	490	8,987	4,604	604.08	745.10	462.75	
Wright.....	12,348	6,979	4,360	1,009	15,583	6,728	610.80	743.25	374.80	

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships			
State total.....	\$101, 197	\$ 9, 108	\$29, 688	\$16, 635	\$45, 571	\$195	\$105, 842	\$36, 570	\$8. 91 \$5. 99 \$4. 05
Adair.....	599	61	198	41	293	6	690	241	6. 76 5. 19 3. 75
Adams.....	415	44	148	16	206	1	440	189	6. 23 4. 60 3. 66
Allamakee.....	581	54	242	54	231	-----	587	211	6. 74 4. 89 3. 42
Appanoose.....	697	54	228	67	346	2	806	325	8. 83 7. 30 4. 98
Audubon.....	530	59	179	64	228	-----	556	195	5. 84 4. 27 3. 21
Benton.....	1, 051	109	398	82	460	2	1, 139	364	5. 91 5. 01 2. 73
Black Hawk.....	2, 421	165	503	657	1, 095	1	2, 298	829	8. 22 7. 17 5. 10
Boone.....	1, 158	96	369	150	542	1	1, 249	373	7. 56 6. 60 3. 83
Bremer.....	652	70	263	69	249	1	623	214	5. 08 4. 07 2. 81
Buchanan.....	676	66	219	32	359	-----	764	292	6. 64 5. 22 3. 39
Buena Vista.....	926	93	244	84	503	2	1, 025	303	6. 34 5. 60 3. 79
Butler.....	655	78	191	51	335	-----	808	285	5. 20 4. 47 3. 21
Calhoun.....	830	91	281	91	365	2	1, 020	321	6. 34 6. 27 4. 23
Carroll.....	712	92	251	87	280	2	868	300	6. 41 4. 81 3. 64
Cass.....	773	81	272	74	345	1	881	319	5. 87 4. 71 3. 59
Cedar.....	783	88	271	48	374	2	825	322	4. 91 3. 84 2. 71
Cerro Gordo.....	1, 572	124	325	392	730	1	1, 895	502	7. 94 8. 81 5. 54
Cherokee.....	852	84	295	65	407	1	956	275	7. 17 6. 65 3. 71
Chickasaw.....	487	55	200	33	199	-----	539	205	6. 15 4. 57 3. 51
Clarke.....	385	40	140	22	181	2	380	178	6. 94 4. 28 3. 63
Clay.....	802	74	282	45	401	-----	842	258	7. 63 6. 38 4. 16
Clayton.....	860	90	321	68	377	4	942	304	5. 44 4. 88 2. 67
Clinton.....	1, 748	135	481	346	784	2	1, 880	705	7. 96 8. 15 3. 96
Crawford.....	945	104	368	78	394	1	1, 151	362	6. 21 5. 17 3. 75
Dallas.....	1, 153	96	391	122	539	5	1, 194	389	7. 77 6. 56 3. 92
Davis.....	368	40	157	18	152	1	463	192	6. 20 5. 24 3. 32
Decatur.....	522	43	199	36	243	1	636	223	8. 63 6. 14 3. 76
Delaware.....	703	73	247	41	342	-----	728	263	6. 32 4. 93 3. 16
Des Moines.....	1, 405	102	261	347	695	-----	1, 387	597	7. 32 7. 28 5. 31
Dickinson.....	544	47	154	64	277	2	642	159	9. 23 7. 39 4. 42
Dubuque.....	2, 253	176	576	768	733	-----	1, 926	919	7. 78 6. 88 5. 84
Emmet.....	584	48	195	39	302	-----	625	205	9. 52 7. 60 5. 26
Fayette.....	1, 061	92	378	97	491	3	1, 199	372	7. 28 5. 93 3. 45
Floyd.....	752	68	201	108	373	2	890	302	7. 16 6. 41 4. 06
Franklin.....	726	80	265	61	319	1	842	265	6. 07 5. 90 3. 84
Fremont.....	765	62	282	70	349	2	837	217	8. 12 7. 67 3. 22
Greene.....	771	79	247	58	384	3	929	277	7. 08 6. 21 3. 63
Grundy.....	671	76	251	45	299	-----	724	226	6. 24 4. 51 3. 15
Guthrie.....	754	73	292	52	381	6	818	271	6. 96 5. 31 3. 80
Hamilton.....	860	84	260	64	432	20	911	318	6. 93 5. 61 3. 80
Hancock.....	659	64	217	45	329	4	756	231	7. 59 7. 21 4. 42
Hardin.....	986	94	340	98	453	1	1, 079	334	6. 12 5. 10 3. 33
Harrison.....	933	89	296	100	446	2	933	395	7. 13 5. 86 4. 43
Henry.....	600	62	208	50	278	2	672	294	4. 85 4. 11 3. 31
Howard.....	485	48	185	54	198	-----	529	192	6. 40 4. 96 3. 43
Humboldt.....	588	60	187	42	298	1	691	198	6. 76 6. 02 3. 61
Ida.....	627	64	230	46	286	1	647	185	6. 44 5. 06 3. 48
Iowa.....	689	76	270	46	293	4	770	273	5. 15 4. 04 2. 63
Jackson.....	622	66	238	52	266	-----	698	265	5. 67 4. 58 3. 30
Jasper.....	1, 384	128	470	174	607	5	1, 369	434	5. 22 5. 45 3. 30
Jefferson.....	608	56	208	49	294	1	677	263	6. 14 5. 07 3. 90
Johnson.....	1, 210	107	397	220	485	1	1, 108	395	6. 73 5. 36 3. 18
Jones.....	762	80	287	59	335	1	776	288	5. 65 4. 82 2. 85
Keokuk.....	825	80	310	61	371	3	859	316	6. 19 4. 36 2. 95
Kossuth.....	1, 005	112	308	100	483	2	1, 193	397	6. 71 6. 38 4. 30

¹ Includes \$56,543 levied on valuation of freight line transportation companies for State purposes only not distributable by counties.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
Lee.....	\$1,444	\$115	\$405	\$330	\$593	\$1	\$1,363	\$566	\$8.82	\$8.01	\$5.58
Linn.....	3,651	265	864	907	1,611	4	3,227	1,074	7.40	7.67	4.98
Louisa.....	566	48	216	30	266	6	604	231	7.87	5.80	3.23
Lucas.....	502	45	198	45	213	1	555	196	7.41	5.88	4.32
Lyon.....	570	76	162	50	281	1	783	263	5.37	5.41	4.18
Madison.....	673	66	251	43	311	2	720	254	6.50	5.15	3.96
Mahaska.....	1,014	89	367	140	416	2	1,045	417	7.32	5.70	4.42
Marion.....	868	80	332	81	371	4	905	349	6.14	5.11	3.78
Marshall.....	1,398	111	417	199	668	3	1,374	442	7.63	6.03	3.86
Mills.....	577	56	217	49	254	1	611	241	6.55	5.83	3.31
Mitchell.....	627	62	247	62	256	-----	642	199	5.70	4.35	2.94
Monona.....	787	75	243	50	416	3	834	349	7.92	7.08	5.93
Monroe.....	467	41	171	42	212	1	615	282	7.97	7.93	4.96
Montgomery.....	691	67	239	71	313	1	746	284	5.91	5.09	3.57
Muscatine.....	1,030	87	310	208	423	2	1,084	479	5.70	6.06	4.16
O'Brien.....	825	89	231	91	414	-----	979	295	6.11	5.38	4.25
Osceola.....	450	49	170	33	197	1	476	150	6.87	6.09	3.73
Page.....	942	87	311	144	398	2	1,084	427	6.54	5.78	4.58
Palo Alto.....	698	64	260	48	325	1	747	240	8.44	6.76	2.54
Plymouth.....	804	119	205	70	409	1	1,123	335	4.68	5.21	3.41
Pocahontas.....	708	74	247	45	341	1	853	321	7.32	6.60	4.96
Polk.....	8,802	553	1,410	3,125	3,706	8	7,684	2,340	8.33	7.52	6.52
Pottawattamie.....	2,855	200	728	683	1,241	3	2,516	931	8.99	7.75	5.07
Poweshiek.....	904	84	334	87	397	2	1,003	366	6.95	4.69	3.43
Ringgold.....	513	49	190	32	240	2	534	196	7.64	5.69	3.37
Sac.....	826	92	286	74	371	3	960	299	6.06	5.43	3.92
Scott.....	3,187	260	631	1,051	1,244	1	3,195	1,114	6.25	6.93	4.32
Shelby.....	731	81	306	57	286	1	846	257	6.00	5.25	3.05
Sioux.....	834	116	200	121	396	1	1,125	347	4.81	5.15	3.24
Story.....	1,293	105	284	154	750	-----	1,428	445	7.75	6.11	4.09
Tama.....	972	108	347	115	399	3	1,115	404	5.56	4.99	3.67
Taylor.....	564	58	196	52	255	3	640	259	6.11	4.73	3.55
Union.....	641	51	177	81	331	1	639	259	8.25	5.89	4.90
Van Buren.....	360	35	161	18	145	1	533	201	6.89	6.03	3.49
Wapello.....	1,438	97	331	353	654	3	1,309	526	8.31	8.27	5.70
Warren.....	733	78	246	44	362	3	827	280	5.62	4.76	2.78
Washington.....	837	88	268	91	387	3	968	326	4.83	4.35	2.89
Wayne.....	512	48	167	50	244	3	646	235	7.48	5.35	3.56
Webster.....	1,691	142	438	307	800	4	1,799	556	8.02	7.89	4.81
Winnebago.....	501	46	181	42	232	-----	516	214	7.02	5.42	6.21
Winneshek.....	691	84	268	71	268	-----	775	288	4.88	5.02	3.13
Woodbury.....	4,706	352	855	1,284	2,213	2	4,274	1,283	8.90	7.99	6.78
Worth.....	450	45	157	23	225	-----	505	151	6.67	5.62	3.28
Wright.....	823	83	288	80	370	2	963	372	6.67	6.18	5.53

KANSAS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Kansas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 105 counties, the 588 cities, the 8,500 school districts, the 1,554 townships, and the 342 other civil divisions (cemetery districts and drainage districts), or a total of 11,090 political units that have the power to levy taxes or incur debt. The only data reported for Garden City and Holton related to tax levies, and for Galena, tax levies and debt.

The data for Kansas were compiled from reports on file in the offices of the Auditor of State, State Tax Commission, and the State Superintendent of Public Instruction, Topeka, Kans., and from reports secured by local agents and through correspondence.

Fiscal year.—For Kansas the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Kansas on January 1, 1932, was 1,892,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Kansas the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$2,973,951.

This excess of revenue receipts over governmental costs was 0.6 percent for the State government, 14.7 percent for the cities, 9.2 percent for the townships, and 61.3 percent for the other civil divisions. For the counties and the school districts, governmental costs exceed revenue receipts, the percent of excess being 2 for the counties and 3.1 for the schools.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$132,524,328	100.0	\$129,550,377	100.0	\$156,104,613	100.0	\$80,362,231	100.0
State government.....	33,855,684	25.5	33,654,973	26.0	21,810,291	14.0	7,254,667	9.0
Counties.....	24,529,595	18.5	25,025,525	19.3	28,730,243	18.4	18,869,636	23.5
Cities.....	29,735,867	22.4	25,935,161	20.0	67,890,795	43.5	13,585,907	16.9
School districts.....	38,244,104	28.9	39,431,607	30.4	34,149,718	21.9	34,716,608	43.2
Townships.....	5,688,368	4.3	5,211,335	4.0	1,203,086	.8	5,600,354	7.0
Other civil divisions.....	470,710	.4	291,776	.2	2,320,480	1.5	335,059	.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Kansas and all subdivisions of the State amounted to \$132,524,328, or an average of \$70.04 for each person in the State. Of this amount \$33,855,684 was for the State; \$24,529,595 for the counties; \$29,735,867 for the cities; \$38,244,104 for the school districts; \$5,688,368 for the townships; and \$470,710 for the other civil divisions. The revenues collected include \$79,027,699, general property taxes; \$1,232,244, special taxes; \$201,417, poll taxes; \$16,006,982, licenses and permits; \$5,404,499, special assessments; \$9,925,455, subventions, donations, and pension assessments; \$1,745,553, interest, rents, and highway privileges; \$10,874,979, earnings of public service enterprises; \$7,836,106, earnings of general departments; and \$269,394, fines, forfeits, and escheats. Of the \$9,925,455 classified as subventions, donations and pension assessments, \$4,986,395 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and the cities having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities having a population of 2,500 and over amounted to \$16,395,000 in 1912, \$30,546,000 in 1922, and \$36,503,794 in 1932, this being an increase of 19.5 percent from 1922 to 1932, and 122.7 percent from 1912 to 1932. Special taxes amounted to \$170,000 in 1912, \$769,000 in 1922, and \$1,232,244 in 1932. Poll taxes amounted to \$69,000 in 1912, \$91,000 in 1922, and \$80,680 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$665,000 in 1912, \$3,480,000 in 1922, and \$15,957,927 in 1932. Special assessments amounted to \$2,487,000 in 1912, \$4,000,000 in 1922, and \$4,592,820 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Kansas and all subdivisions of the State for 1932 amounted to \$129,550,377, or an average expenditure of \$68.47 per person. Of the total amount expended, \$33,654,973 was disbursed by the State government; \$25,025,525 by the counties; \$25,935,161 by the cities; \$39,431,607 by the school districts; \$5,211,335 by the townships; and \$291,776 by the other civil divisions. The total comprises \$84,414,894 for operation and maintenance of general departments; \$6,842,288 for operation and maintenance of public service enterprises; \$7,590,463 for interest on debt; and \$30,702,732 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities are not shown by departments in tables 3 and 4, neither are those for the townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance

nance of general departments and public service enterprises of the State, counties, and cities having a population of 2,500 and over increased from \$15,577,000 to \$49,183,021, or 215.7 percent; interest payments, from \$1,935,000 to \$4,702,215, or 143 percent; and outlay payments, from \$6,734,000 to \$25,607,857, or 280.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, the school districts, the townships, and the other civil divisions.

Table 6 presents for the individual cities, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Kansas and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$156,104,613, or an average per capita of \$82.51. In 1922 the average per capita was \$69.16, and in 1912, \$31.36.

Of the total debt reported for 1932, \$21,810,291 was for the State government; \$28,730,243 for the counties; \$67,890,795 for the cities; \$34,149,718 for the school districts; \$1,203,086 for the townships; and \$2,320,480 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 27,861.9 percent from 1922 to 1932 and 8,875.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 8.8 percent from 1922 to 1932 and 155.2 percent from 1912 to 1932.

ASSESSED VALUATIONS

The State tax commission is empowered to exercise general supervision over the administration of the assessment and tax laws of the State, over township and city assessors, over boards of county commissioners, county boards of equalization, and all other boards of levy and assessment.

In counties having a population of over 65,000 a county assessor is elected for a term of 2 years; in counties having a population of 65,000 or less, the county clerk is ex-officio county assessor, but an assessor may be elected if the voters so approve.

Real property is assessed as of March 1, 1930, and as of March 1 every fourth year thereafter; in the intervening years the assessment may be changed to meet the changes in improvements. Personal property is listed and taxed each year in the township, school district, or city in which the same was located on March 1.

The assessed valuation of all property in Kansas subject to levies of the general property tax was \$3,666,275,513 in 1932 as compared with \$3,554,813,000 in 1922 and \$2,746,900,000 in 1912. The per capita assessed valuation increased from \$1,629.61 in 1912 to \$1,991.06 in 1922, and decreased to \$1,937.78 in 1932.

TAX LEVIES

The county treasurer of each county is collector of all taxes therein, and is elected for a term of 2 years.

All taxes are due on November 1 of each year, a lien for such attaching to the real property on this date, and continuing until such taxes, penalties, charges, and interest have been paid.

The total levies of the general property tax for the State and all subdivisions were \$27,895,000 for 1912, \$69,331,000 for 1922, and \$80,362,231 for 1932, this being a per capita of \$16.55, \$38.83, and \$42.47, respectively.

Of the total levies reported for 1932, \$7,254,667 was for the State; \$18,869,636 for the counties; \$13,585,907 for the cities; \$34,716,608 for the school districts; \$5,600,354 for the townships; and \$335,059 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.02 for 1912, \$1.95 for 1922, and \$2.19 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes						Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	Gen- eral prop- erty	Special		Poll	Li- censes and permits							
						Inher- itance	All other									
Grand total.....	1, 892, 000	\$132, 595	\$70. 04	\$96, 463	\$79, 098	\$463	\$769	\$301	\$16, 007	\$5, 405	\$3, 903	\$1, 748	\$7, 536	\$10, 875		
State government.....	1, 892, 000	33, 855	17. 89	23, 517	7, 321	431	405	15, 390	692	4, 986	770	3, 262	3, 262	619		
Counties.....	1, 892, 000	24, 530	12. 97	19, 877	19, 324	32	364	157	79	2, 691	408	1, 351	1, 351			
Cities 1.....	1, 032, 291	29, 736	28. 81	13, 659	33, 048			129	482	4, 510	146	514	597	10, 245		
School districts.....		38, 244	()	33, 993	33, 998			72	8	1, 722		2, 554	2, 554			
Townships.....		5, 689	()	5, 145	5, 085							4	66	11		
Other civil divisions.....		471	()	302	302					124		37	6			
ALLEN.....	21, 391	1, 233	57. 64	793	783		3	4	3	58	2	43	5	291		
County.....	21, 391	263	12. 29	218	214		3		1		20	3	22			
Cities.....	12, 419	538	43. 32	176	171			3	2	58	2		2	291		
School districts.....		362	()	329	329							16	7			
Townships.....		80	()	70	69			1				7	3			
Other civil divisions.....																
ANDERSON.....	13, 400	624	46. 57	428	426			1	1	24		35	5	101		
County.....	13, 400	219	16. 34	184	183				1			31	2	2		
Cities.....	4, 839	183	37. 82	53	52			1		24		4	3	101		
School districts.....		220	()	189	189								27			
Townships.....		1	()	1	1											
Other civil divisions.....		1	()													
ATKINSON.....	24, 000	1, 040	43. 33	884	882											
County.....	24, 000	278	11. 58	204	179		1		12	53	2	48	5	43	5	
Cities.....	14, 448	300	20. 76	251	244		19		5	8	1	40	4	21		
School districts.....		391	()	366	366				7	37	1	1	1	4	5	
Townships.....		63	()	63	63							7	18			
Other civil divisions.....		8	()							8						

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Exclusive of the cities of Galena, Cherokee County, Garden City, Finney County, and Holton, Jackson County, for which no reports were received.³ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes					Special assess- ments and permits	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	Gen- eral prop- erty	Special		Poll censes and permits							
						Inher- itance	All other								
BARBER.....	10,300	\$623	\$50.49	\$458	\$454	-----	\$2	\$1	\$26	\$1	\$80	\$2	\$44	\$12	
County.....	10,300	192	18.64	170	168	-----	2	-----	-----	14	-----	1	6	-----	
Cities.....	4,795	65	13.56	25	23	-----	-----	1	26	-----	64	-----	36	12	
School districts.....	-----	316	(¹)	216	216	-----	-----	-----	-----	-----	2	-----	1	-----	
Townships.....	-----	49	(¹)	46	46	-----	-----	-----	-----	-----	-----	-----	-----	-----	
Other civil divisions.....	1	1	(¹)	1	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	
BARTON.....	20,000	1,031	51.55	842	830	-----	3	4	5	24	2	77	8	29	49
County.....	20,000	290	14.50	247	243	-----	3	-----	-----	-----	24	-----	4	15	-----
Cities.....	11,213	264	23.54	185	178	-----	-----	3	4	24	2	51	4	-----	49
School districts.....	-----	390	(¹)	326	326	-----	-----	-----	-----	-----	-----	2	-----	13	-----
Townships.....	-----	87	(¹)	84	83	-----	-----	1	-----	-----	-----	-----	-----	-----	-----
BOURBON.....	22,386	949	42.39	720	715	-----	1	-----	4	58	4	56	7	46	58
County.....	22,386	363	16.22	283	280	-----	1	-----	2	16	1	49	3	11	-----
Cities.....	12,425	237	19.07	127	125	-----	-----	2	2	42	3	-----	4	3	58
School districts.....	-----	342	(¹)	304	304	-----	-----	-----	-----	-----	6	-----	-----	32	-----
Townships.....	-----	6	(¹)	5	5	-----	-----	-----	-----	-----	1	-----	-----	-----	-----
Other civil divisions.....	1	1	(¹)	1	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
BROWN.....	20,553	1,008	49.04	788	776	-----	3	5	4	24	11	14	11	57	103
County.....	20,553	270	13.14	241	237	-----	3	-----	1	-----	10	6	5	8	-----
Cities.....	9,898	249	25.16	106	100	-----	-----	3	3	24	1	-----	6	9	103
School districts.....	-----	394	(¹)	347	347	-----	-----	-----	-----	-----	8	-----	-----	39	-----
Townships.....	-----	92	(¹)	91	89	-----	-----	2	-----	-----	-----	-----	-----	1	-----
Other civil divisions.....	3	3	(¹)	3	3	-----	-----	-----	3	-----	-----	-----	-----	-----	-----
BUTLER.....	35,904	2,037	58.73	1,578	1,569	-----	4	2	2	49	7	165	17	83	137
County.....	35,904	513	14.29	445	439	-----	1	-----	-----	-----	3	36	13	16	-----
Cities.....	18,014	383	21.26	167	165	-----	4	1	1	49	4	-----	4	21	137
School districts.....	-----	981	(¹)	816	816	-----	-----	-----	-----	-----	122	-----	-----	43	-----
Townships.....	-----	160	(¹)	150	149	-----	-----	1	-----	-----	7	-----	-----	3	-----

CHASE	6,952	378	53,37	322	316	2	3	1	14	3	32	7
County	6,952	123	17,69	93	87	2	3	1	11	2	17	7
Cities	2,337	30	12,84	22	22					1	15	
School districts		221	(c)	203	203				3			
Townships		4	(c)	4								
CHAUTAUQUA												
County	10,352	446	43,08	372	369		1	1	18	8	31	12
Cities	10,352	146	14,10	126	125		1		12	2	6	
School districts	4,367	68	15,57	45	43			1	6	6	25	12
Townships		280	(c)	199	199							
Other civil divisions		1	(c)	1	1							
CHEROKEE												
County	31,457	1,053	33,47	822	815		1	5	55	6	95	55
Cities	31,457	323	10,27	263	265		1	2	38	6	10	
School districts	11,414	201	17,61	120	116			3	17		7	55
Townships		621	(c)	426	426						78	
CHRYSTEN												
County	7,200	293	40,69	255	254		1		16	3	11	4
Cities	7,200	91	12,64	73	72		1		11	3	1	
School districts	1,684	157	12,47	12	12			4	3		6	4
Townships		24	(c)	22	22				2			
CLARK												
County	4,796	348	72,56	270	269		1		24	1	27	25
Cities	4,796	154	32,11	126	128		1		22	1	2	
School districts	2,326	53	22,79	27	27					1		25
Townships		139	(c)	112	112				2		25	
CLAY												
County	14,600	724	49,59	480	467	5	2	2	30	9	57	120
Cities	14,600	130	8,90	103	94	5	2	4	15	3	9	
School districts	5,835	233	39,93	62	62		1	2	7	6	7	120
Townships		299	(c)	251	251						41	
Other civil divisions		59	(c)	58	57		1		1			
CLOUD												
County	18,100	853	47,13	669	657		6	2	43	4	44	58
Cities	18,100	172	11,44	165	165		6		20	3	12	
School districts	9,250	219	23,68	122	117		2	3	1	1	2	58
Townships		360	(c)	311	311				19	1	30	
Other civil divisions		67	(c)	64	64				3			
COFFEY												
County	13,653	508	37,21	377	372		1	2	71	4	24	8
Cities	13,653	182	13,33	144	142		1	1	29	3	6	
School districts	4,678	59	12,61	26	27			1		1	17	8
Townships		212	(c)	161	161				3			
Other civil divisions		53	(c)	41	40		1		8		1	

! For an explanation of the population used in computing per capita figures, see text discussion, p. v. † Exclusive of the city of Galena, for which no report was received.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments and permits	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	Gen- eral prop- erty	Special		Poll							
						Inher- itance	All other								
COMANCHE	5,238	\$328	\$62.62	\$233	\$231	\$1		\$1		\$1	\$55		\$2	\$15	\$22
County	142	27.11	94	92				1			41		2	4	
Cities	2,633	44	16.71	21	21									10	22
School districts		140	(3)	116	116						14				
Townships	2		(3)	2	2										
COWLEY	41,900	2,544	60.72	1,575	1,557	\$1	5	\$10	2	\$155	7	100	14	100	593
County	41,900	454	10.84	381	385	1	5				2	30	9	22	
Cities	26,052	1,060	40.69	271	261			8	2	155	5		5	31	593
School districts		899	(3)	788	788							65		46	
Townships	131		(3)	125	123			2				5		1	
CRAWFORD	49,329	1,820	36.90	1,381	1,351		1	1	28	102	9	73	11	58	186
County	49,329	357	7.24	300	298	1			1		2	33	4	18	
Cities	29,757	613	20.60	301	273			1	27	102	7	10	7		
School districts		777	(3)	708	708							30		39	186
Townships	73		(3)	72	72							1		1	
DECATUR	9,000	462	51.33	367	365		1	1			1	42	2	15	35
County	9,000	107	11.89	63	62		1				1	38	2	3	
Cities	2,728	63	23.09	23	23							3		6	35
School districts		233	(3)	224	224										
Townships	59		(3)	57	56			1				1		1	
DICKINSON	25,900	1,374	53.05	1,020	1,003		5	6	6	66	1	49	11	64	163
County	25,900	295	11.39	242	236		5		1			29	5	19	
Cities	14,044	442	31.47	200	191			4	5	66	1	1	6	5	163
School districts		546	(3)	494	494							12		40	
Townships		89	(3)	82	80			2				7			
Other civil divisions		2	(3)	2	2										

DONIPHAN	14,200	749	52.75	597	588		2	5	2	7	1	34		60	50
County	225	225	15.85	197	194		2		1		1	13		14	
Cities	14,200	225	15.85	197	194			1				1		10	50
School districts	4,514	138	30.57	72	70				1	5		8		35	
Townships		273	(3)	230	230			4				12		1	
Other civil divisions		111	(3)	98	94					2					
		2	(3)												
DOUGLAS	25,300	1,507	59.57	1,075	1,059		5	5	6	72	2	69	4	107	178
County	25,300	375	14.82	278	272		5		1		2	59	3	33	
Cities	25,300	591	37.14	307	298			4	5	72			1	33	178
School districts	15,914	448	(3)	403	403							5		40	
Townships		92	(3)	86	85			1				5		1	
Other civil divisions		1	(3)	1	1										
EDWARDS	7,300	540	73.97	419	412		3	2	2	15	1	62	5	25	13
County	7,300	169	23.15	146	143		3				1	12	4	6	
Cities	3,462	80	23.11	50	48			1	1	15			1	1	13
School districts		254	(3)	188	188							48		18	
Townships		37	(3)	35	33			1	1			2			
ELK	9,200	378	41.09	319	317			2				12	4	39	4
County	9,200	98	10.65	81	81							5		9	
Cities	3,550	65	18.31	59	58			1					1	1	4
School districts		161	(3)	131	131							3		27	
Townships		54	(3)	48	47			1				4		2	
ELLIS	16,200	615	37.96	434	427		2	2	3	58		27	7	25	64
County	16,200	161	9.94	130	127		2		1			22	1	8	
Cities	7,212	220	30.50	90	86			2	2	58			6	1	64
School districts		187	(3)	167	167							4		16	
Townships		47	(3)	47	47										
ELLSWORTH	10,132	635	62.67	483	478			3	2	7		34		34	77
County	10,132	162	15.96	131	130				1			22	9	9	
Cities	4,579	142	31.01	53	51			1	1	7				5	77
School districts		279	(3)	255	255							4		20	
Townships		52	(3)	44	42			2				8			
FINNEY	11,600	505	43.53	436	434		1				1	44	4	20	
County	11,600	252	21.72	201	199		1		1		1	39	4	7	
Cities															
School districts		253	(3)	235	235							5		13	
Townships															
FORD	21,700	1,023	47.14	783	761		7	4	11	97	4	46	3	30	60
County	21,700	246	11.34	204	204		7		3			18	3	11	
Cities	13,002	343	26.38	177	165			4	8	97	4			5	60
School districts		379	(3)	341	341							24		14	
Townships		55	(3)	51	51							4			

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

3 No report was received for Garden City, the only city in the county.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises	
				Total	Gen- eral prop- erty	Special		Poll							Li- censes and permits
						Inher- itance	All other								
FRANKLIN	22,000	\$1,299	\$58.59	\$836	\$909		\$15	\$4	\$8	\$57	\$3	\$90	\$14	\$61	\$228
County	22,000	357	16.23	276	258		15		3		1	71	6	3	
Cities	425	425	34.24	124	113			4	5	56	2	6	8	7	228
School districts	12,413	419	(^a)	363	363							13		50	
Townships	87	87	(^a)	73	73									1	
Other civil divisions	1	1	(^a)							1					
GEARY	14,500	637	43.93	500	493										
County	14,500	156	10.76	131	127		2	2	3	30	1	27	6	25	48
Cities	192	192	24.91	110	107		2		2			17	3	5	
School districts	250	250	(^a)	222	222			2	1	30	1	8	3		48
Townships	39	39	(^a)	37	37							2		20	
GOVE	5,800	264	45.52	225	222										
County	5,800	62	10.69	48	46		2	1				13	2	19	5
Cities	1,457	34	23.34	28	28							8	2	4	5
School districts	144	144	(^a)	130	130							3		1	
Townships	24	24	(^a)	19	18			1				2		11	
GRAHAM	7,800	356	45.64	280	277									3	
County	7,800	102	13.08	71	69		1		2	10		26	16	16	24
Cities	1,412	55	38.95	20	19		1		1			22	9	1	
School districts	167	167	(^a)	157	157							4		6	24
Townships	32	32	(^a)	32	32										
GRANT	3,400	158	46.47	132	130										
County	3,400	70	20.59	54	53		1		1	3	1	10	2	5	5
Cities	1,140	24	21.05	16	15				1			9	2	4	
School districts	64	64	(^a)	62	62					3		1			5
Townships														1	

GRAY.....	6,500	388	59.69	315	312	1	1	1	1	1	27	1	12	32
County.....	6,500	120	18.46	91	80	1	1	1	1	1	23	1	4	32
Cities.....	2,399	57	23.78	25	24	1	1	1	1	1	4	1	8	
School districts.....		210	(8)	198	198									
Townships.....		1	(8)	1	1									
GREELEY.....	1,800	128	71.11	101	100	1	1	1	1	1	21	1	4	
County.....	1,800	63	29.44	32	31						18	1	2	
Cities.....	666	10	15.02	9	9									
School districts.....		52	(8)	50	50									
Townships.....		13	(8)	10	10						3		2	
GREENWOOD.....	20,000	1,187	59.35	999	990	3	2	4	36	1	45	6	53	46
County.....	20,000	268	12.90	216	211	3	1	2	36	1	23	5	14	
Cities.....	7,328	277	37.81	191	188	1	1	2	36	1	7	1	36	46
School districts.....		511	(8)	468	468						14		2	
Townships.....		141	(8)	124	123	1	1							
HAMILTON.....	3,500	236	67.43	203	203						20		5	8
County.....	3,500	98	28.00	87	87						11			
Cities.....	1,518	38	25.03	30	30									8
School districts.....		97	(8)	84	84						8		5	
Townships.....		3	(8)	2	2						1			
HARPER.....	12,823	644	50.22	496	490	2	2	2	29		33	7	55	24
County.....	12,823	186	14.51	144	141	2	1	1	1		21	3	18	
Cities.....	5,838	125	21.41	62	60	1	1	1	29		7	4	6	24
School districts.....		279	(8)	243	243								29	
Townships.....		54	(8)	47	46	1	1				5		2	
HARVEY.....	22,400	1,050	46.88	830	814		8	8	69	3	31	11	34	71
County.....	22,400	236	10.54	207	206		1	1			15	3	11	
Cities.....	14,792	315	21.30	156	143		6	7	69	3	2	8	5	71
School districts.....		432	(8)	406	406						9		17	
Townships.....		67	(8)	61	59		2				5		1	
HASKELL.....	3,000	217	72.33	166	165	1	1				21		27	
County.....	3,000	87	29.00	63	62	1			3		20		4	
Cities.....	1,181	27	22.86	19	19				3				5	
School districts.....		102	(8)	83	83						1		18	
Townships.....		1	(8)	1	1									
HODGEMAN.....	4,200	269	64.05	217	215	1	1	1			25	1	4	20
County.....	4,200	137	32.62	109	108	1				2	23		3	
Cities.....	1,168	42	35.96	21	20			1				1		20
School districts.....		89	(8)	86	86						2		1	
Townships.....		1	(8)	1	1									

¹For an explanation of the population used in computing per capita figures, see text discussion, p. v.

²Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises	
				Gener- al prop- erty	Special		Poll	Li- censes and permits								
					Inher- itance	All other										
JACKSON.....	14,776	\$599	\$40.54	\$527	\$524	\$1	\$9	1	1	\$6		\$29		\$2	\$35	
County.....	14,776	198	13.40	165	164				1			17			14	
Cities.....	2,068	16	7.77	16	15											
School districts.....	301	77	(²)	274	274							6			21	
Townships.....	77	7	(²)	71	70					6		6				
Other civil divisions.....			(²)	1	1											
JEFFERSON.....	14,129	776	54.92	590	578	\$1	\$9	1	1	20	\$1	120		1	36	\$8
County.....	14,129	391	27.67	316	306	1	9		1		1	46		1	27	
Cities.....	4,320	76	17.59	54	52					13					1	8
School districts.....	297	216	(²)	216	216							73			8	
Townships.....	4	3	(²)	3	3							1				
Other civil divisions.....	8	1	(²)	1	1					7						
JEWELL.....	14,462	607	41.97	519	514			1	4	2		28		4	39	15
County.....	14,462	161	11.13	132	131		1					17		4	8	
Cities.....	3,794	87	22.93	70	69				1	2						15
School districts.....	285	249	(²)	249	249							5			31	
Townships.....	74	74	(²)	68	65				3			6				
JOHNSON.....	28,700	1,142	39.79	944	928	1	8	3	4	14		40		33	84	27
County.....	28,700	383	13.34	300	290	1	8					23		30	30	
Cities.....	6,382	100	15.67	56	52				1	14				1	2	27
School districts.....	520	459	(²)	459	459							10			51	
Townships.....	138	128	(²)	128	126				2			7		2	1	
Other civil divisions.....	1	1	(²)	1	1											

KEARNEY	3,300	203	61.52	137	136	1	1	1	25	20	20
County.....	3,300	89	26.97	54	53	1	1	1	19	15	20
Cities.....	3,300	33	31.02	13	13	1	1	1	1	5	5
School districts.....	1,064	73	(6)	66	66	1	1	1	5	5	5
Townships.....		9	(6)	4	4						
KINGMAN											
County.....	11,674	721	61.76	475	460	3	1	2	31	2	51
Cities.....	11,674	289	24.78	170	166	3	1	1	35	2	51
School districts.....	4,445	114	25.65	39	38	1	1	1	1	1	1
Townships.....		262	(6)	216	216	1	1	1	29	17	17
KIOWA											
County.....	6,035	290	48.05	211	210	1	1	1	19	2	38
Cities.....	6,035	83	13.75	62	61	1	1	1	17	1	38
School districts.....	2,525	65	25.74	23	23	1	1	1	2	14	14
Townships.....		142	(6)	136	136						
LABETTE											
County.....	31,346	1,456	46.45	1,115	1,104	1	1	10	40	4	169
Cities.....	31,346	362	11.55	314	311	1	1	2	21	2	22
School districts.....	20,166	472	23.41	227	219	8	51	8	19	14	169
Townships.....		619	(6)	571	571						
LANE											
County.....	3,500	230	65.71	167	162	1	3	1	35	1	4
Cities.....	3,500	83	23.71	59	54	1	3	1	21	2	22
School districts.....	803	36	44.83	13	13			1	2	2	2
Townships.....		89	(6)	85	85				12		
LEAVENWORTH											
County.....	43,400	1,622	37.37	1,126	1,108	4	14	85	9	62	182
Cities.....	43,400	398	9.17	312	312	4	2	4	54	4	22
School districts.....	19,281	741	38.43	395	383	12	84	5	3	62	182
Townships.....		414	(6)	347	347				52	15	15
Other civil divisions.....		67	(6)	65	65	1	1	1	1	1	1
LINCOLN											
County.....	9,707	457	47.08	343	338	5	5	1	60	4	14
Cities.....	9,707	189	19.47	145	145	5	1	1	32	4	8
School districts.....	3,006	76	25.28	39	39				28	1	36
Townships.....		183	(6)	150	150					5	5
Other civil divisions.....		8	(6)	8	8						
LINN											
County.....	13,534	562	41.53	478	475	1	2	8	1	3	17
Cities.....	13,534	231	17.07	191	190	1	1	8	32	3	4
School districts.....	4,035	60	14.87	39	38				5	1	12
Townships.....		214	(6)	198	198				6	11	11
Other civil divisions.....		56	(6)	49	48				1	1	1

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

* Exclusive of the city of Holton, for which no report was received.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes						Special assess- ments and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Special			Poll	Li- censes and permits							
				Gener- al prop- erty	Inher- itance	other									
LOGAN.....	4,300	\$390	\$90.70	\$283	\$259	\$1	\$1	\$2	\$10	\$1	\$21		\$5	\$47	\$43
County.....	4,300	89	20.70	51	49			1			15		4	19	43
Cities.....	78	78	48.03	23	21			1	10	1			1		
School districts.....	1,624	197	(5)	166	166						3			28	
Townships.....	26	26	(5)	23	23						3				
LYON.....	29,800	1,649	55.34	1,275	1,254										
County.....	29,800	460	15.44	384	379										
Cities.....	504	504	28.12	269	264										
School districts.....	578	578	(5)	531	531										
Townships.....	107	107	(5)	91	90										
MCPHERSON.....	23,900	1,178	49.29	810	797										
County.....	23,900	309	12.93	249	244										
Cities.....	11,563	347	30.01	141	135										
School districts.....	441	441	(5)	348	348										
Townships.....	80	80	(5)	72	70										
Other civil divisions.....	1	1	(5)												
MARION.....	20,739	944	45.52	755	745										
County.....	20,739	209	10.08	168	162										
Cities.....	8,475	207	24.42	115	112										
School districts.....	436	436	(5)	391	391										
Townships.....	69	69	(5)	57	57										
Other civil divisions.....	23	23	(5)	23	23										
MARSHALL.....	23,100	1,198	51.86	843	832										
County.....	23,100	441	19.09	322	317										
Cities.....	9,830	247	25.13	115	110										
School districts.....	407	407	(5)	312	312										
Townships.....	102	102	(5)	93	92										
Other civil divisions.....	1	1	(5)	1	1										

MEADE	7,100	421	59.30	318	314	2	2	2	17	16	1	4	32	33
County.....	7,100	136	19.15	115	113	2	2	1	17	14	1	4	3	33
Cities.....	3,159	80	28.17	38	37			1		2			29	
School districts.....		188	(c)	127	127									
Townships.....		38	(c)	38	37			1						
MIAMI														
County.....	21,500	952	44.28	747	729	14	1	3	15	37		9	34	110
Cities.....	21,500	421	10.88	373	358	14	14	1		30		8	10	110
School districts.....	9,219	205	22.24	75	72			2	15	3		1	24	
Townships.....		325	(c)	298	298									
MITCHELL														
County.....	12,774	681	53.31	446	437	3	3	3	32	28		4	60	113
Cities.....	12,774	173	13.54	152	147	3	3	2		12		3	6	103
School districts.....	5,813	185	31.83	42	39		2	1	32	7		1	47	10
Townships.....		267	(c)	203	203			1						
Other civil divisions.....		64	(c)	47	46									
MONTGOMERY														
County.....	51,700	2,881	55.73	2,084	2,054	2	2	9	10	66	1	12	77	515
Cities.....	51,700	445	8.61	390	383	2	2	8	14	24		7	24	515
School districts.....	37,883	1,129	29.80	477	455			1		25		5	46	
Townships.....		1,157	(c)	1,114	1,114			1		10			1	
Other civil divisions.....		115	(c)	98	97									
MORRIS														
County.....	11,859	492	41.49	428	423	1	1	3	1	19		3	24	18
Cities.....	11,859	132	11.13	113	112			2		12		3	4	18
School districts.....	4,705	74	15.73	55	52		2	1		5			16	
Townships.....		229	(c)	206	206			1		2			1	
Other civil divisions.....		56	(c)	53	52									
MORTON														
County.....	4,200	183	43.57	150	147	1	1		2	16			14	
Cities.....	4,200	55	13.10	32	30	1	1			14			8	
School districts.....	1,978	27	13.95	25	24			1	2	2			6	
Townships.....		97	(c)	89	89									
NEBASKA														
County.....	18,342	935	50.98	692	680	1	4	3	4	31		5	39	120
Cities.....	18,342	254	13.85	225	218	1	4	1		16		3	10	120
School districts.....	6,637	267	33.72	60	58			1	46			2	26	
Townships.....		308	(c)	271	271			2		11			3	
Other civil divisions.....		112	(c)	106	102									

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts and pension asses- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises	
				Total	Gen- eral prop- erty	Special		Poll								Li- censes and permits
						Inher- itance	All other									
NEOSHO.....	22,665	\$1,204	\$53.12	\$655	\$643	\$5	\$3	\$4	\$33	\$1	\$36	\$5	\$76	\$348		
County.....	22,665	274	12.09	224	219	5			45			3	2			
Cities.....	13,318	419	31.46	31	24		3	4	32	1		2	5	348		
School districts.....		431	(²)	331	331						38		62			
Townships.....		79	(²)	69	69						3		7			
Other civil divisions.....	1		(²)						1							
NESSE.....	8,500	416	48.94	369	365		1	2	8	1	15	3	16	4		
County.....	8,500	120	14.12	98	96		1	1		1	13	3	5			
Cities.....	2,952	26	8.81	14	13				8							
School districts.....		227	(²)	217	217								10	4		
Townships.....		43	(²)	40	39			1			2		1			
NORRIS.....	11,700	647	55.30	486	479		1	3	34		22	5	35	65		
County.....	11,700	136	11.62	116	114		1	1			13	3	3			
Cities.....	4,412	165	37.40	60	57			2	34			2	4	65		
School districts.....		287	(²)	256	256						4		27			
Townships.....		59	(²)	54	52			1			5					
OSAGE.....	17,538	776	44.25	583	577		\$1	2	24		54	3	40	72		
County.....	17,538	226	12.89	171	168		1	1			43	3	9			
Cities.....	6,362	149	23.42	57	55			1	20							
School districts.....		314	(²)	280	280						4		30	72		
Townships.....		83	(²)	75	74			1			7		1			
Other civil divisions.....	4		(²)						4							
OSBORNE.....	11,568	637	55.07	495	488			3	4		51		30	57		
County.....	11,568	174	15.04	157	153			3			10		7			
Cities.....	4,570	120	26.26	58	57			1	4				1	57		
School districts.....		283	(²)	226	226						35		22			
Townships.....		60	(²)	54	52			1			6					

OTTAWA	County	9,819	527	53.67	393	381	8	2	2	1	8	41	3	38	44
	Cities	9,819	179	18.23	138	129	8	1	1	1	8	33	2	6	44
	School districts	3,381	90	26.62	36	34						5		29	
	Townships		220	(1)	186	186		1	1			3		2	
PAWNEE	County	10,700	669	62.52	490	475	2	2	2	1	4	27	3	54	100
	Cities	10,700	106	9.91	85	83	2					11	3	6	100
	School districts	4,293	185	44.02	71	69		1	1		4	4		10	
	Townships		284	(1)	242	242		1	1			12		38	
PHILLIPS	County	12,159	546	44.91	450	445	2	1	1	2	14	20		39	22
	Cities	12,159	154	12.67	133	130	2		1	1	14	13		7	22
	School districts	3,773	99	26.24	62	61			1			5		31	
	Townships		244	(1)	208	208		1				2			
POTTAWATOMIE	County	15,862	847	53.40	683	677	1	2	2	1	18	23	4	55	63
	Cities	15,862	301	18.98	266	263	1	2			6	12	3	18	63
	School districts	5,887	158	26.84	83	81		1	1			9	1	5	
	Townships		293	(1)	255	255		1	1			2		29	
PRATT	County	13,400	879	65.60	600	590	3			7	34	50	8	28	168
	Cities	13,400	204	15.22	152	144	3		5	2		39	8	4	168
	School districts	7,952	261	32.82	68	66			2			4		1	
	Townships		358	(1)	332	332						7		22	
RAWLINS	County	7,500	362	48.27	300	299	1				1	33	2	24	2
	Cities	7,500	120	16.00	81	80	1					23	2	14	2
	School districts	2,038	22	10.79	19	19				1		5		9	
	Townships		171	(1)	157	157						5		1	
RENO	County	48,400	2,282	47.15	2,098	1,962	5	1	40	138	1	59	5	65	6
	Cities	48,400	938	39.38	393	382	5		6			40	4	16	6
	School districts	33,312	661	19.84	510	476			34	138		12	1	43	
	Townships		1,077	(1)	1,022	1,022		1				7			
REPUBLIC	County	14,745	690	46.80	507	499	2	4	2	38	1	31	1	55	58
	Cities	14,745	192	13.02	166	163	2		1			21	1	5	58
	School districts	4,862	127	26.12	30	27		2	1			4		50	
	Townships		304	(1)	250	250						6			
Other civil divisions	County	65	65	(1)	59	57		2							
	Cities	2	2	(1)	2	2									
	School districts														
	Townships														

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes					Special assess- ments and permits	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	Gen- eral prop- erty	Special		Poll							
						Inher- itance	All other								
RICE	13,800	\$885	\$64.13	\$679	\$669		\$3	\$3	\$4	\$15	\$1	\$77	\$6	\$37	\$70
County	269	269	19.49	225	221				1			26	3	15	
Cities	190	190	27.20	101	96				3	15	1		1	2	70
School districts	6,985	356	(3)	288	288							48		20	
Townships	70	70	(3)	65	64							3	2		
RILEY	19,882	1,080	\$4.32	\$45	\$33				3	69	2	52	4	46	62
County	313	313	15.74	259	256				3		1	40	1	12	
Cities	306	306	25.19	168	160				6	68	1		1	6	62
School districts	388	388	(3)	352	352							8		28	
Townships	71	71	(3)	66	65				1			3	2		
Other civil divisions	2	2	(3)							1		1			
ROCKS	9,534	437	\$5.84	\$16	\$12				1	10		33	3	24	51
County	85	85	8.92	64	62				1			12	2	7	
Cities	94	94	32.13	28	27					10				5	51
School districts	201	201	(3)	171	171							19		11	
Townships	57	57	(3)	53	52				1			2	1	1	
RUSH	9,200	390	\$2.39	\$32	\$30	\$1				5		21	1	29	2
County	103	103	11.20	81	80	1						15		7	
Cities	45	45	15.23	35	34				1	5			1	2	2
School districts	190	190	(3)	168	168							2		20	
Townships	52	52	(3)	48	48							4			
RUSSELL	11,100	689	\$2.07	\$479	\$473				2	29		32	2	87	60
County	183	183	16.49	155	152				2			15	2	11	
Cities	169	169	37.34	67	65				1	29				13	60
School districts	271	271	(3)	194	194							14		63	
Townships	66	66	(3)	63	62				1			3			

SALINE	30,100	1,915	63.62	1,486	1,467	1	4	1	13	121	5	66	15	68	164
County	30,100	436	14.46	384	375	1	4	1	4	---	---	27	11	14	---
Cities	22,106	671	30.35	364	355	---	---	---	9	120	5	33	4	14	164
School districts	---	752	(3)	690	690	---	---	---	---	---	---	6	---	29	---
Townships	---	55	(3)	43	47	---	---	1	---	1	---	---	---	1	---
Other civil divisions	---	1	(3)	---	---	---	---	---	---	---	---	---	---	---	---
SCOTT	4,100	251	61.22	203	201	---	1	1	1	---	---	20	2	26	---
County	4,100	66	16.10	37	36	---	1	---	---	---	---	16	2	11	---
Cities	---	52	33.68	38	37	---	---	---	1	---	---	---	---	14	---
School districts	1,544	114	(3)	11	111	---	---	---	---	---	---	2	---	1	---
Townships	---	19	(3)	17	17	---	---	---	---	---	---	2	---	---	---
SEDGWICK	143,900	6,969	48.43	5,406	5,284	2	22	---	98	792	95	233	\$2	265	38
County	143,900	1,411	9.81	1,033	1,036	2	22	---	3	25	45	142	39	97	---
Cities	120,283	2,679	22.27	1,626	1,531	---	---	---	95	765	50	5	2	124	38
School districts	---	2,678	(3)	2,554	2,554	---	---	---	---	---	---	51	---	71	---
Townships	---	176	(3)	138	138	---	---	---	---	---	---	35	---	3	---
Other civil divisions	---	27	(3)	25	25	---	---	---	2	---	---	---	---	---	---
SEWARD	8,400	550	65.48	379	374	---	1	1	3	78	1	14	---	48	30
County	8,400	162	19.26	106	104	---	1	---	1	---	---	10	---	46	---
Cities	5,490	191	34.79	82	79	---	---	1	2	78	1	---	---	---	30
School districts	---	187	(3)	181	181	---	---	---	---	---	---	4	---	2	---
Townships	---	10	(3)	10	10	---	---	---	---	---	---	---	---	---	---
SHAWNEE	87,900	4,886	55.59	3,727	3,651	1	28	2	45	349	28	126	1	100	502
County	87,900	852	9.69	726	695	1	28	---	2	---	10	53	16	47	---
Cities	66,379	1,206	32.18	1,206	1,163	---	---	---	43	349	18	3	1	20	502
School districts	---	1,758	(3)	1,677	1,677	---	---	---	---	---	---	52	---	29	---
Townships	---	131	(3)	112	110	---	---	2	---	---	---	18	1	1	---
Other civil divisions	---	9	(3)	6	6	---	---	---	---	---	---	---	---	3	---
SHERMAN	6,100	323	52.95	212	208	---	1	2	1	4	1	78	1	19	8
County	6,100	122	20.00	96	94	---	1	---	1	---	---	19	1	5	---
Cities	1,199	20	34.20	20	19	---	---	1	---	4	---	---	---	9	8
School districts	---	119	(3)	58	58	---	---	---	---	---	---	56	---	5	---
Townships	---	41	(3)	38	37	---	---	1	---	---	---	3	---	---	---
SHERMAN	7,700	440	57.14	348	343	---	2	---	3	7	1	19	3	40	22
County	7,700	111	14.42	82	80	---	2	---	1	---	---	13	2	14	---
Cities	3,865	96	24.06	65	64	---	---	---	1	7	1	---	1	---	22
School districts	---	210	(3)	183	183	---	---	---	---	---	---	1	---	26	---
Townships	---	23	(3)	18	16	---	---	---	2	---	---	5	---	---	---
SMITH	13,545	666	49.17	501	498	---	1	2	---	11	1	64	3	71	15
County	13,545	215	15.87	125	124	---	1	---	---	---	---	56	2	31	---
Cities	3,724	135	38.25	107	106	---	---	---	11	---	---	---	1	1	15
School districts	---	244	(3)	200	200	---	---	---	---	---	---	6	---	38	---
Townships	---	72	(3)	69	68	---	---	1	---	---	---	2	---	1	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises	
				Total	Gener- al prop- erty	Special		Poll								Li- censes and permits
						Inher- itance	All other									
STAFFORD.....	10,460	\$609	\$58.22	\$423	\$419	\$1	\$2	\$1	\$8	\$1	\$57	\$5	\$26	\$39		
County.....	150	132	14.34	133	132								3	6		
Cities.....	10,460	158	36.26	158	158		1	1	8	1	8	2		89		
School districts.....	4,358	251	(9)	189	189						43		19			
Townships.....	50	43	(9)	43	42		1				6		1			
STANTON.....	2,400	129	53.75	100	99			1		1	17		9	1		
County.....	2,400	60	25.00	40	39			1		1	17		1	1		
Cities.....	738	7	9.49	5	5								7	1		
School districts.....		62	(9)	55	55											
Townships.....																
STEVENS.....	4,800	292	60.83	229	228			1	13	1	14	3	17	15		
County.....	4,800	69	14.38	41	41					1	9	3	15			
Cities.....	1,617	69	42.67	40	39			1	13				1	15		
School districts.....		135	(9)	131	131						3					
Townships.....		19	(9)	17	17						2					
SUMNER.....	28,960	1,992	58.43	1,178	1,163		2	4	9	50	100	30	117	215		
County.....	28,960	405	13.98	326	321		2		3		50	14	15			
Cities.....	15,346	547	35.64	190	181			3	6	44		15	81	215		
School districts.....		613	(9)	548	548						45		20			
Townships.....		121	(9)	114	113		1				5	1	1			
Other civil divisions.....		6	(9)						6							
TOMAS.....	7,600	478	62.89	329	328					23	28	7	27	63		
County.....	7,600	111	14.61	73	72		1			1	14	7	16			
Cities.....	3,419	102	29.83	13	13					23	1		2	63		
School districts.....		221	(9)	208	208								8			
Townships.....		44	(9)	35	35						8		1			

TRIGO.....	335	50.76	248	246	1	1	1	9	1	28	1	12	36
County.....	6,000	14.09	60	59	1	1	1	9	1	23	1	9	36
Cities.....	93	79	33	32	1	1	1	9	1	3	1	3	36
School districts.....	1,651	47.85	118	118	1	1	1	9	1	2	1	3	36
Townships.....	39	(c)	37	37	1	1	1	9	1	2	1	3	36
WABANSEE.....	10,830	47.55	426	420	2	3	1	4	1	62	2	16	4
County.....	10,830	17.34	139	136	2	1	1	4	1	30	2	5	4
Cities.....	3,260	43	35	34	1	1	1	4	1	29	1	10	4
School districts.....	219	(c)	180	180	1	1	1	4	1	3	1	1	4
Townships.....	75	(c)	71	69	2	2	1	4	1	3	1	1	4
Other civil divisions.....	1	(c)	1	1	1	1	1	4	1	1	1	1	4
WALLACE.....	3,000	50.67	134	133	1	1	1	4	1	11	1	7	4
County.....	3,000	15.00	32	31	1	1	1	4	1	10	1	3	4
Cities.....	792	10.10	7	7	1	1	1	4	1	1	1	3	4
School districts.....	92	(c)	88	88	1	1	1	4	1	1	1	3	4
Townships.....	7	(c)	7	7	1	1	1	4	1	1	1	3	4
WASHINGTON.....	17,112	43.48	585	574	4	5	2	9	1	52	5	76	17
County.....	17,112	232	182	177	4	1	1	9	1	40	5	5	17
Cities.....	5,554	95	66	64	1	1	1	9	1	7	1	04	17
School districts.....	317	(c)	248	246	1	1	1	9	1	5	1	4	17
Townships.....	100	(c)	91	87	4	4	1	9	1	19	1	2	17
WICHITA.....	2,700	47.78	107	106	2	2	2	9	1	18	1	1	17
County.....	2,700	24.07	45	43	2	2	2	9	1	1	1	1	17
Cities.....	618	11.33	7	7	1	1	1	9	1	1	1	1	17
School districts.....	57	(c)	55	55	1	1	1	9	1	1	1	1	17
Townships.....	18,648	59.85	753	747	1	3	2	14	1	79	5	24	240
County.....	18,648	255	225	224	1	1	1	14	1	18	5	6	240
Cities.....	9,034	37.41	81	77	2	2	2	14	1	57	3	13	240
School districts.....	428	(c)	358	358	1	1	1	14	1	4	1	1	240
Townships.....	90	(c)	85	84	1	1	1	14	1	1	1	1	240
Other civil divisions.....	5	(c)	4	4	1	1	1	14	1	1	1	1	240
WOODSON.....	8,523	43.16	244	241	1	2	2	40	1	23	2	27	32
County.....	8,523	11.73	84	83	1	1	1	40	1	12	2	2	32
Cities.....	3,181	27.35	15	13	2	2	2	40	1	6	2	25	32
School districts.....	149	(c)	119	119	1	1	1	40	1	6	2	25	32
Townships.....	32	(c)	26	26	1	1	1	40	1	6	2	25	32
WYANDOTTE.....	144,500	63.17	5,350	5,137	55	55	1	723	11	106	250	89	2,594
County.....	144,500	1,017	1,017	1,017	55	55	1	723	11	39	23	31	2,594
Cities.....	124,965	41.28	1,887	1,886	1	1	1	654	11	4	190	44	2,594
School districts.....	2,429	(c)	2,335	2,335	1	1	1	654	11	50	14	14	2,594
Townships.....	117	(c)	108	105	1	1	1	654	11	12	37	1	2,594
Other civil divisions.....	313	(c)	206	206	1	1	1	654	11	1	37	1	2,594

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BY POPULATION GROUPS: 1932

(Revenue receipts expressed in thousands)

CITY	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leases, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Li-censes and permits							
	1, 032, 291	\$29, 736	\$28. 81	\$13, 659	\$13, 043	\$129	\$432	\$4, 510	\$146	\$47	\$18	\$514	\$597	\$10, 945
Grand total.....	303, 900	9, 864	32. 46	4, 450	4, 213	-----	237	1, 756	79	12	8	296	158	3, 105
30,000 population and over.....														
Kansas City.....	122, 900	5, 115	41. 62	1, 662	1, 563	-----	99	642	11	4	5	190	14	2, 587
Wichita.....	115, 800	2, 622	22. 64	1, 591	1, 496	-----	95	765	50	5	2	69	124	16
Topeka.....	65, 200	2, 127	32. 62	1, 197	1, 154	-----	43	349	18	3	1	37	20	502
8,000 to 30,000 population.....	267, 791	8, 081	30. 18	3, 785	3, 591	42	152	1, 264	41	17	6	122	145	2, 701
Hutchinson.....	27, 700	571	20. 61	458	424	-----	34	108	-----	-----	-----	1	4	-----
Salina.....	20, 900	655	31. 34	353	344	-----	9	119	5	-----	-----	4	14	160
Pittsburg.....	18, 200	438	24. 07	222	198	-----	24	101	10	6	-----	6	-----	93
Leavenworth.....	17, 600	713	40. 51	390	368	-----	12	79	5	3	-----	62	10	174
Coffeyville.....	16, 200	698	43. 09	254	254	-----	-----	57	-----	-----	-----	-----	-----	387
Parsons.....	14, 903	386	25. 90	203	195	-----	8	48	-----	-----	4	13	11	107
Emporia.....	14, 600	473	32. 40	253	239	-----	6	88	-----	-----	-----	-----	-----	132
Arkansas City.....	14, 400	470	32. 64	214	207	5	2	131	4	-----	-----	3	30	88
Lawrence.....	13, 900	510	36. 69	284	276	4	4	53	-----	-----	-----	-----	29	144
Atchison.....	13, 100	278	21. 22	238	231	-----	7	34	1	1	-----	1	3	-----
Independence.....	12, 900	303	23. 49	147	129	6	12	51	2	1	1	4	3	94
Newton.....	11, 200	266	23. 75	119	107	5	7	67	3	2	1	8	4	62
Dodge City.....	11, 000	296	26. 91	146	134	4	8	90	4	-----	-----	-----	5	51
Fort Scott.....	10, 800	228	21. 11	118	116	-----	2	42	3	-----	-----	4	3	58
Manhattan.....	10, 500	289	27. 52	154	146	3	5	68	1	-----	-----	1	6	59
El Dorado.....	10, 311	196	19. 01	103	102	-----	1	18	3	-----	-----	4	12	56
Chanute.....	10, 277	365	35. 52	61	-----	2	4	31	1	-----	-----	1	5	321
Ottawa.....	9, 700	387	39. 90	91	82	4	5	55	2	-----	-----	8	6	225
Winfield.....	9, 600	559	58. 23	42	39	3	-----	24	1	-----	-----	2	-----	490

2,600 to 8,000 population.....	153,147	5,440	34.84	2,145	2,055	38	52	802	18	15	2	57	150	2,251
Junction City.....	7,407	187	25.25	107	104	2	1	30	1	1		3		46
Wellington.....	7,405	406	54.83	111	104	2	5	27				14	79	174
Iola.....	7,160	360	54.47	117	113	2	2	38	1			1	1	232
Pratt.....	6,322	251	39.70	61	59		2	34					1	155
McPherson.....	6,147	284	46.20	94	89	2	3	23	3			1	5	158
Garden City *.....														
Concordia.....	5,792	136	23.48	75	71	1	3	28	1	1		1	1	29
Abilene.....	5,658	174	30.75	105	102	2	1	31	1	1		1	1	34
Great Bend.....	5,643	98	17.66	90	86	2	2		2	2		3		3
Liberal.....	5,294	190	35.89	81	78	1	2	78	1					30
Galena *.....														
Hays.....	4,618	152	32.91	71	68	1	2	48		1		6	1	25
Baxter Springs.....	4,541	128	28.19	77	75		2	16					6	29
Herington.....	4,519	185	40.94	54	50	1	3	28				4	3	96
Oswatimie.....	4,440	137	30.86	26	25		1	15	4			1		91
Clay Center.....	4,386	215	49.02	58	56	1	1	26		7		5	6	112
Cherryvale.....	4,251	72	16.94	41	38	2	1	8	1				1	21
Horton.....	4,049	163	40.26	49	45	2	2	21	1			6		86
Augusta.....	4,033	134	33.23	24	23	1		25	1				9	75
Marysville.....	4,013	118	29.40	45	42	2	1	71			1		1	
Paola.....	3,762	63	16.75	44	42	1	1							19
Eureka.....	3,698	197	53.27	129	127		2	36	1	1		1		29
Olahe.....	3,656	65	17.78	40	36	1	3	5					2	18
Goodland.....	3,626	94	25.92	63	62		1	7	1			1		22
Larned.....	3,532	182	51.53	69	67	1	1	4					9	100
Beloit.....	3,502	150	42.83	24	22	1	1	29				1	7	89
Fredonia.....	3,446	143	41.50	28	26	1	1						1	114
Neodesha.....	3,381	165	48.80	34	34			14						117
Hiawatha.....	3,302	55	16.66	32	30	1	1		1				7	15
Columbus.....	3,235	53	16.38	28	28			3						22
Holington.....	3,001	89	29.66	48	46	1	1	23				1		17
Anthony.....	2,947	74	25.11	39	39	1	1	29					4	
Lyons.....	2,939	77	26.20	60	58	1	1		1			1		15
Council Grove.....	2,898	59	20.36	45	43	1	1							14
Caney.....	2,794	46	16.46	25	24		1	7				1		13
Garnett.....	2,798	163	53.89	36	35	1		24					2	98
Norton.....	2,767	142	51.32	46	43	2	1	30				2	2	62
Kingman.....	2,752	105	38.15	30	29		1	23			1			51
Holton *.....														
Humboldt.....	2,568	98	38.31	37	36	1		20					1	40
Less than 2,600 population.....	304,453	6,351	20.86	3,279	3,189	49	41	688	8	3	2	39	144	2,188

* Not available
 † For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments												Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-i-tation	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Devel-opment and con-serva-tion of nat-ural re-sources	Mis-cella-neous				
Grand total	\$129,550	\$88.47	\$84,415												\$6,842	\$7,591	\$30,702
State government	33,655	17.79	16,513	\$1,173	\$1,009	\$381	\$3,833	\$2,804	\$5,689	\$65	\$45	\$1,062	\$452	208	1,050	15,884	
Counties	25,025	13.23	19,358	5,713	742	211	6,475	2,485	2,862	11	11		848		1,221	4,446	
Cities	25,935	25.12	10,050											6,622	3,888	5,875	
School districts	39,432	(4)	33,364						33,364					12	1,722	4,346	
Townships	5,211	(4)	5,027												85	117	
Other civil divisions	5,292	(4)	103									73	30		155	34	
ALLEN	1,165	54.46	731											241	84	109	
County	341	15.94	260	33	8		122	22	68				7		40	41	
Cities	413	33.26	80											241	35	57	
School districts	337	(4)	318						318						8	11	
Townships	74	(4)	73												1		
ANDERSON	615	45.90	393														
County	235	17.54	152	46	5		61	19	19				2	71	25	126	
Cities	159	32.86	34												2	81	
School districts	219	(4)	205						205					71	15	39	
Townships	1	(4)	1												8	6	
Other civil divisions	1	(4)	1										1				
ATCHISON	1,061	44.21	942														
County	311	12.96	242	40	7	1	66	31	3				94	5	76	38	
Cities	287	19.86	262												43	26	
School districts	398	(4)	379						379						20	9	
Townships	62	(4)	59												10	3	
Other civil divisions	3	(4)	3												3		

BARBER.....	493	27	7	58	16	66	3	7	35	32
County.....	177	17	18	11	47	24	10	31	1	1
Cities.....	289	(3)	248	43	1	785	60	6	72	16
School districts.....	248	(3)	43	1	785	60	6	72	16	1
Townships.....	45	(3)	43	1	785	60	6	72	16	1
Other civil divisions.....	1				785	60	6	72	16	1
BARTON.....	978	46	90	248	39	54	11	31	73	89
County.....	326	16	30	248	39	54	11	31	73	89
Cities.....	173	15	43	95	357	357	1	31	47	72
School districts.....	382	(3)	382	85	645	40	07	31	19	16
Townships.....	87	(3)	85	85	645	40	07	31	1	1
Other civil divisions.....	1				645	40	07	31	24	187
BOURBON.....	897	359	16	04	209	126	325	300	4	146
County.....	359	16	04	209	126	325	300	4	21	25
Cities.....	203	16	34	126	300	300	1	31	9	16
School districts.....	325	(3)	325	9	701	53	1	4	60	32
Townships.....	9	(3)	9	1	701	53	1	4	32	28
Other civil divisions.....	1				701	53	1	4	32	28
BROWN.....	881	42	86	184	67	365	365	3	87	251
County.....	232	11	29	184	67	365	365	3	87	251
Cities.....	177	17	88	365	82	3	3	87	12	120
School districts.....	386	(3)	386	82	3	3	3	87	18	84
Townships.....	83	(3)	82	3	3	3	3	87	52	64
Other civil divisions.....	3				3	3	3	87	37	18
BUTLER.....	2,017	56	18	1,597	125	26	2	53	51	121
County.....	527	14	68	395	185	866	866	17	87	52
Cities.....	408	22	65	866	866	866	866	17	87	52
School districts.....	921	(3)	921	151	425	61	13	177	25	46
Townships.....	161	(3)	161	151	425	61	13	177	25	46
Other civil divisions.....	1				425	61	13	177	25	46
CHASE.....	425	61	13	332	115	13	23	9	84	201
County.....	177	25	46	115	13	23	9	84	201	201
Cities.....	23	9	84	201	201	201	201	201	201	201
School districts.....	222	(3)	222	3	3	3	3	3	3	3
Townships.....	3	(3)	3	3	3	3	3	3	3	3
Other civil divisions.....	1				3	3	3	3	3	3
CHAUTAUQUA.....	400	38	64	320	21	5	61	10	22	22
County.....	152	14	68	124	21	5	61	10	22	22
Cities.....	45	10	30	180	180	180	180	180	180	180
School districts.....	200	(3)	200	2	2	2	2	2	2	2
Townships.....	2	(3)	2	2	2	2	2	2	2	2
Other civil divisions.....	1				2	2	2	2	2	2
CHEROKEE.....	968	30	45	773	94	1	7	120	29	3
County.....	336	10	68	262	94	1	7	120	29	3
Cities.....	156	13	67	77	431	431	431	431	431	431
School districts.....	463	(3)	463	3	3	3	3	3	3	3
Townships.....	3	(3)	3	3	3	3	3	3	3	3

1 Exclusive of the cities of Galena, Cherokee County, Garden City, Finney County, and Holton, Jackson County, for which no reports were received.

2 Not available by departments.

3 Not computed.

4 Exclusive of the city of Galena, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays		
			Total	Gener-al gov-ern-ment	Protec-tion to per-son and property	Health and san-i-tation	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources	Mis-cel-laneous				
CHEYENNE.....	\$309	\$42.92	\$249	\$36	\$5		\$29	\$9						\$2	\$4	\$16	\$40
County.....	112	15.56	83														29
Cities.....	19	11.28	6												4	9	
School districts.....	154	(4)	136						136							7	11
Townships.....	24	(4)	24														
CLARK.....	376	78.40	224		2		17	5	28				4		21	17	114
County.....	140	29.19	69	13												4	67
Cities.....	52	22.36	23												21	7	1
School districts.....	182	(4)	131						131							5	46
Townships.....	2	(4)	1												1	1	
CLAY.....	784	53.70	511												53	24	196
County.....	189	12.95	139	51	12	\$4	33	21	3	\$3			12		2	2	48
Cities.....	225	38.56	82												53	11	109
School districts.....	308	(4)	259						259							11	38
Townships.....	60	(4)	59													1	1
Other civil divisions.....	2	(4)	2										2				
CLOUD.....	874	48.29	611												44	33	186
County.....	184	10.17	162	49	2	1	67	12	26				5			22	22
Cities.....	141	15.24	70												44	27	6
School districts.....	485	(4)	316						316							6	163
Townships.....	64	(4)	63													1	
Other civil divisions.....																	1

Coffey	553	40.50	440	41	5	72	9	42					5	8	15	90
County	240	17.53	174												4	66
Cities	52	11.12	23												11	17
School districts	211	(1)	183					193								7
Townships	48	(1)	48										2			
Other civil divisions	2	(1)	2													
Comanche	281	53.65	227													16
County	90	17.18	85												5	8
Cities	40	15.19	8												4	8
School districts	148	(1)	131					131							9	8
Townships	3	(1)	3													
Cowley	1,913	45.66	1,330													179
County	441	10.53	395												129	6
Cities	565	21.69	188					89					4		6	40
School districts	705	(1)	670					670							91	41
Townships	112	(1)	107												30	95
Crawford	1,655	33.55	1,218												2	3
County	410	8.31	248												189	109
Cities	433	14.55	224												67	95
School districts	748	(1)	688					688							70	11
Townships	64	(1)	58												3	3
Decatur	439	48.78	372													13
County	111	12.33	111													
Cities	51	18.70	13												14	
School districts	221	(1)	183					183							16	12
Townships	56	(1)	55												1	
Dickinson	1,186	45.79	843													142
County	272	10.50	217												87	30
Cities	295	21.01	77												87	25
School districts	547	(1)	481					481							68	63
Townships	70	(1)	66												14	52
Other civil divisions	2	(1)	2										2		2	2
Doniphan	747	52.61	520													128
County	214	15.07	171												4	39
Cities	104	23.04	35												20	4
School districts	337	(1)	282					282							22	83
Townships	90	(1)	81												3	6
Other civil divisions	2	(1)	1										\$1		1	
Douglas	1,470	58.10	1,087													146
County	322	12.73	256												63	11
Cities	573	36.01	355					32					4		11	55
School districts	490	(1)	391					391							44	8
Townships	83	(1)	83												8	91
Other civil divisions	2	(1)	2													

*Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
EDWARDS	\$532	\$72.88	\$401	\$58	\$5		\$21	\$18	\$30	\$1			\$13	\$15	\$28	\$98
County	150	20.55	146												1	3
Cities	44	12.71	19											14	11	
School districts	300	(*)	210						210						8	82
Townships	38	(*)	26											1	8	3
ELK	375	40.76	344													
County	109	11.85	109	25	4	\$2	42	8	20				8	3	22	6
Cities	52	14.65	31													
School districts	160	(*)	151						151					3	17	1
Townships	54	(*)	53												4	5
ELLIS	527	32.53	354												1	
County	158	9.75	105	40	7		22	16	16				4	36	68	69
Cities	145	20.11	47												51	53
School districts	179	(*)	138						158					36	16	11
Townships	45	(*)	44												1	5
ELLSWORTH	537	53.00	411													
County	148	14.61	108	33	4	1	36	15	15				4	50	19	57
Cities	112	24.46	42												14	40
School districts	233	(*)	217						217					50	6	6
Townships	44	(*)	44												5	11
FINNEY	450	38.79	348													
County	194	16.72	121	22	4		33	24	30	2					45	57
Cities	194														28	45
School districts	256	(*)	227						227						17	12
Townships																

FORD	1, 195	55.07	665	72	3	40	24	64					34	164	342
County	288	13.27	212											2	74
Cities	431	33.15	81										34	61	255
School districts	426	(^o)	313					313					101	12	1
Townships	50	(^o)	49												
FRANKLIN	1, 528	68.45	892										104	84	448
County	222	60.09	232	35	6	99	51	32						33	397
Cities	354	28.52	181										104	32	37
School districts	421	(^o)	391					391						18	12
Townships	90	(^o)	88											2	2
Other civil divisions	1	(^o)												1	
GEARY	517	35.66	366										40	44	67
County	145	10.00	79	33	2	15	13	9						4	62
Cities	127	16.48	66										40	21	
School districts	209	(^o)	186					186						19	4
Townships	36	(^o)	35											1	1
GOVE	307	52.93	238										6	13	50
County	74	12.76	74	29	3	29	6	4							
Cities	22	15.10	8										6	8	
School districts	189	(^o)	134					134						5	50
Townships	22	(^o)	22												
GRAHAM	330	42.31	254										20	24	32
County	100	12.82	77	24	3	35	6	7						8	23
Cities	40	28.33	3										20	16	9
School districts	162	(^o)	146					146							
Townships	28	(^o)	28												
GRANT	155	45.59	130										4	14	7
County	69	20.29	65	23	3	21	12	1						4	
Cities	18	15.79	9										4	5	
School districts	67	(^o)	55					55						5	7
Townships	1	(^o)	1												
GRAY	386	58.38	298										24	20	44
County	137	21.08	110	25	5	51	8	16						2	25
Cities	43	17.92	12										24	7	
School districts	205	(^o)	175					175						11	19
Townships	1	(^o)	1												
GREELY	153	85.00	134											9	10
County	75	41.67	67	26		1	14	3	1					2	8
Cities	7	10.51	5											7	
School districts	56	(^o)	47					47							2
Townships	15	(^o)	15												

* Not computed.

* No report was received for Garden City, the only city in the county.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments										Opera- tion and main- tenance of public service enter- prises	Inter- est	Out- lays		
			Total	Gen- eral gov- ern- ment	Protec- tion to person and property	Health and sani- tation	High- ways and cor- rections	Char- ities, hos- pitals, and cor- rections	Schools	Libra- ries	Recrea- tion	Develop- ment and con- serva- tion of natural resources				Mis- cella- neous	
GREENWOOD	\$1,038	\$51.90	\$939	\$39	\$10	\$5	\$154	\$31	\$20				\$7	\$26	\$36	\$37	\$6
County	272	13.60	266											26	27		
Cities	161	21.98	108						441					8	8		31
School districts	480	(^c)	441												1		
Townships	126	(^c)	124														
HAMILTON	193	55.14	151											8	15	19	
County	61	17.43	56	18	1	1	17	8	10			1		8	5		
Cities	34	22.40	3												8	15	
School districts	97	(^c)	91						91						2	4	
Townships	1	(^c)	1														
HARPER	609	47.49	539											21	37	12	
County	208	16.22	205	31	5	3	101	13	36		\$4		12		3		
Cities	83	14.22	34											21	24	4	
School districts	266	(^c)	248						248						10	8	
Townships	52	(^c)	52														
HARVEY	837	37.37	698														
County	152	6.79	123	44	7		33	27	9				3	23	51	65	
Cities	205	13.96	138												39	29	
School districts	409	(^c)	367						367						11	5	
Townships	71	(^c)	70												1	31	
HASKELL	268	89.33	180														
County	78	26.00	72	23	3		40	3	1				2		30	53	
Cities	27	22.86	18												6		
School districts	163	(^c)	90						90						9	15	
Townships																53	

HODGEMAN	181	30	4	1	31	10	1	20	14	40
County.....	60.71	79						2	6	37
Cities.....	122	14							7	
School districts.....	41	35.10					86		1	3
Townships.....	90	(3)								
JACKSON	530	47	5	1	104	10	16		16	144
County.....	46.70	188							7	
Cities.....	13	20							2	
School districts.....	12	5.83							2	
Townships.....	407	(3)					260		4	143
Other civil divisions.....	72	(3)								1
JEFFERSON	495	32	5		102	14	74		3	
County.....	40.55	235								15
Cities.....	251	17.78							4	
School districts.....	40	9.26							16	
Townships.....	270	(3)					233		4	
Other civil divisions.....	4	(3)							23	14
JEWELL	717	49.58	8	1	58	26				1
County.....	216	14.94								
Cities.....	118	31.10								
School districts.....	311	(3)					292			
Townships.....	72	(3)								
JOHNSON	1,329	46.31	10	1	256	41	28			
County.....	568	19.79								98
Cities.....	99	15.51								25
School districts.....	523	(3)					479			61
Townships.....	139	(3)								10
KEARNY	174	52.73	2		31	6	13			2
County.....	72	21.82								
Cities.....	24	22.56								
School districts.....	69	(3)					65			
Townships.....	8	(3)								3
Other civil divisions.....	1	(3)								
KINGMAN	638	54.65	9	1	51	25	43			
County.....	275	23.56								111
Cities.....	82	18.45								101
School districts.....	232	(3)					220			1
Townships.....	49	(3)								9
KIOWA	282	46.73	4		30	4	2			
County.....	90	14.91								13
Cities.....	47	18.61								2
School districts.....	145	(3)					130			2
Townships.....										11

* Not computed.

* Exclusive of the city of Holton, for which no report was received.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
LABETTE	\$1,372	\$43.77	\$1,034	\$56	\$13	\$1	\$116	\$42	\$3				\$6	\$84	\$114	\$140
County	347	11.07	237												8	102
Cities	391	19.39	206												82	19
School districts	629	(¹)	586						586						24	19
Townships	5	(¹)	5													
LANE	179	51.14	142													
County	46	13.14	41	20	3	2	11	4	1						10	11
Cities	32	39.85	8												5	
School districts	83	(¹)	75						75						2	6
Townships	18	(¹)	18												3	5
LEAVENWORTH	1,489	34.31	1,143													
County	374	8.62	336	75	30	19	135	23	33				21	170	137	39
Cities	622	32.26	354												38	
School districts	427	(¹)	392						392						75	23
Townships	64	(¹)	60												23	12
Other civil divisions	2	(¹)	1				1						\$1		1	4
LINCOLN	395	40.69	333													
County	144	14.83	144	32	5		52	11	42				2	35	12	15
Cities	61	20.29	10												5	11
School districts	182	(¹)	172						172						6	4
Townships	7	(¹)	6				6	1							1	
Other civil divisions	1	(¹)	1										1			

[illegible]³ Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	Gener-al gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion of nat-ural resources	Develop-ment and con-serva-tion of nat-ural resources	Mis-cella-neous			
MITCHELL	\$637	\$49.87	\$529	\$48	\$6			\$67	\$18	\$30			\$5	\$79	\$26	\$3
County	174	13.62	174												16	
Cities	137	23.57	50											71	10	3
School districts	269	(1)	256						256							
Townships	55	(1)	47											8		
Other civil divisions	2	(1)	2										2			
MONTGOMERY	2,661	51.47	1,643											441	140	437
County	371	7.18	324	99	15	\$3	108	57	29			13		18	29	29
Cities	901	23.78	359											441	65	36
School districts	1,288	(1)	859						859						57	372
Townships	101	(1)	101													
MORRIS	470	39.63	383											17	29	41
County	123	10.37	100	30	2	1	28	20	16			3		17	20	23
Cities	56	11.90	18												9	1
School districts	241	(1)	216						216							16
Townships	49	(1)	48													
Other civil divisions	1	(1)	1									1				
MORTON	187	44.52	151												14	22
County	62	14.76	61	16	5		21	13	3			3			1	
Cities	23	11.63	7												6	10
School districts	99	(1)	81						81						7	11
Townships	3	(1)	2												1	1

[illegible]^a Not computed

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays		
			Total	General gov-ern-ment	Protec-tion to person and property	Health and sani-tation	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of natural resources			Mis-cella-neous	
PHILLIPS	\$478	\$30.31	\$389	\$31	\$4		\$31	\$15	\$24				\$7	\$14	\$25	\$50
County.....	152	12.50	112											14	20	40
Cities.....	32	13.78	18												5	10
School districts.....	235	()	290						220							
Townships.....	39	()	39													
POTTAWATOMIE	\$770	\$55.42	561	54	6	\$1	49	21	6				5	63	73	182
County.....	330	20.80	142												41	147
Cities.....	130	22.08	53											62	15	
School districts.....	335	()	286						286						14	35
Townships.....	78	()	76									\$4		1	1	
Other civil divisions.....	6	()	4												2	
PRATT	\$909	\$60.37	572		7		45	12	59	\$2			11	71	55	111
County.....	206	15.37	173	37											34	33
Cities.....	191	34.02	158											71	20	28
School districts.....	362	()	295						295						47	47
Townships.....	50	()	46												1	3
RAWLINS	\$350	\$48.67	299											1	18	32
County.....	118	15.73	92	34	6		29	15	3				5	1	6	26
Cities.....	18	8.83	10												10	1
School districts.....	171	()	156						156						5	5
Townships.....	43	()	41												2	
RENO	\$2,267	\$46.84	1,830		16	14	39	75	8					6	160	271
County.....	388	8.02	308	140									9		43	37
Cities.....	678	20.35	472											6	64	136
School districts.....	1,112	()	962						962						53	97
Townships.....	89	()	88													1

REPUBLIC.....	750	50.86	509	52	5	3	31	15	39			4	27	27	187
County.....	179	12.14	149												30
Cities.....	83	17.07	34										27	21	1
School districts.....	421	()	261						261					6	154
Townships.....	66	()	64									1		2	
Other civil divisions.....	1	()	1												
RICE.....															
County.....	785	56.88	647										51	38	49
Cities.....	181	23.84	171									6		4	16
School districts.....	376	22.33	73			1	46	24	56				61	20	12
Townships.....	373	()	343						343					14	21
Townships.....	60	()	60												
RILEY.....															
County.....	937	47.13	723										47	63	104
Cities.....	214	10.76	187											6	21
School districts.....	279	22.06	129			4	61	40	23			6	47	37	66
Townships.....	332	()	343						343					20	17
Other civil divisions.....	61	()	61								1				
ROCKS.....															
County.....	503	52.76	361										36	23	83
Cities.....	111	11.64	111			1	38	15	26			1		12	64
School districts.....	133	44.45	21						185				36	11	19
Townships.....	215	()	185												
Townships.....	44	()	44												
RUSH.....															
County.....	405	44.02	350										1	20	34
Cities.....	107	11.63	107			1	47	9	10			2		10	
School districts.....	28	9.48	17						180				1	10	33
Townships.....	223	()	180												1
Townships.....	47	()	46												
RUSSELL.....															
County.....	664	59.82	498										46	31	89
Cities.....	213	19.19	171											42	42
School districts.....	109	24.08	32			5	57	21	46			6	46	25	6
Townships.....	279	()	233						233					5	41
Townships.....	63	()	62											1	
SALINE.....															
County.....	1,772	58.87	1,312										70	133	257
Cities.....	429	14.25	401			1	84	28	39			20		5	23
School districts.....	507	23.93	271										70	86	80
Townships.....	779	()	587						587					41	151
Other civil divisions.....	57	()	53											1	3
SCOTT.....															
County.....	382	98.17	192											16	174
Cities.....	79	19.27	61									7		4	14
School districts.....	46	23.79	25			3	20	4	1				25	5	16
Townships.....	241	()	91						91					7	143
Townships.....	16	()	15											1	

^a Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Inter-est	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
SEBEGWICK.....	\$6,877	\$47.79	\$4,987	\$330	\$52	\$31	\$439	\$182	\$93					\$32	\$563	\$1,299
County.....	1,313	9.33	1,159												72	112
Cities.....	2,768	23.01	1,274												349	1,117
School districts.....	2,586	(4)	2,393						2,393						133	80
Townships.....	154	(4)	144												2	8
Other civil divisions.....	26	(3)	17									\$17			7	2
SEWARD.....	450	53.57	324	40	5	1	34	19	23				6		21	78
County.....	152	18.10	128												3	21
Cities.....	105	19.13	42												5	37
School districts.....	184	(4)	145						145						19	20
Townships.....	9	(4)	9													
SHAWNEE.....	5,598	63.69	3,316	230	24	5	194	95	75				56		194	1,673
County.....	782	8.90	679												103	812
Cities.....	2,221	33.46	1,909												206	206
School districts.....	2,459	(4)	1,499						1,499						105	855
Townships.....	128	(4)	121												1	6
Other civil divisions.....	8	(4)	8									4				
SHERIDAN.....	287	47.05	261	32	5	1	59	9	1				3		6	4
County.....	111	18.20	110												1	
Cities.....	20	16.68	8												6	
School districts.....	121	(4)	108						108						9	4
Townships.....	35	(4)	35													

SHERMAN	542	70.39	341	36	8	30	11	2								16	27	158
County	246	31.95	97													10	21	149
Cities	75	18.82	38													16	6	8
School districts	195	(³)	181					181										1
Townships	26	(³)	25															
SMITH	592	43.71	517															
County	104	14.32	164	52	8	2	42	18	25							10	22	43
Cities	87	23.36	56													17		30
School districts	245	(³)	231						231							10	21	13
Townships	66	(³)	66														1	
STAFFORD	544	52.01	454															
County	147	14.05	147	32	4	42	16	49								52	23	15
Cities	111	25.47	41													4	18	
School districts	241	(³)	222					222								52	4	15
Townships	45	(³)	44														1	
STANTON	176	73.33	122															
County	66	27.50	64	20	3	38	2	1								1	6	47
Cities	41	55.56	3														2	2
School districts	68	(³)	54					54								1	2	35
Townships	1	(³)	1														2	12
STEVENS	289	60.21	212															
County	73	15.21	73	21	5	33	5	2								8	25	44
Cities	57	35.25	6														10	33
School districts	139	(³)	114					114								8	14	11
Townships	20	(³)	19														1	
SUMNER	1,464	50.55	995															
County	286	9.88	212	59	8	2	40	41	44							172	114	183
Cities	368	23.98	109													18	46	28
School districts	689	(³)	555					555								172	42	45
Townships	117	(³)	115														25	109
Other civil divisions	4	(³)	4														1	1
THOMAS	502	66.05	363															
County	125	16.45	125	37	5	46	13	3								29	43	67
Cities	122	35.68	12													21		60
School districts	216	(³)	187					187								26	22	7
Townships	39	(³)	39															
TREGO	324	49.09	270															
County	95	14.39	95	39	5	1	30	8	3							28	16	10
Cities	61	36.95	22														11	
School districts	129	(³)	114					114								28	5	10
Townships	39	(³)	39															

³ Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
WABUNSEE	\$472	\$43.58	\$401	\$37	\$4			\$18	\$8	\$47				\$2	\$4	\$12	\$55
County	156	14.40	116													2	38
Cities	19	8.59													4	4	1
School districts	225	(9)	205							205						5	15
Townships	62	(9)														1	
Other civil divisions	1	(9)	1													1	1
WALLACE	182	60.67	172														
County	70	23.33	69	31	4	\$1	25	6	2							5	5
Cities	5	6.31														1	
School districts	94	(9)	85							85						4	5
Townships	13	(9)	13														
WASHINGTON	725	42.37	603														
County	227	13.27	178	58	9	1	63	16	28					3	12	20	90
Cities	82	14.76	47														49
School districts	325	(9)	287							287					12	8	15
Townships	91	(9)	91												26	12	26
WICHITA	124	45.93	104														
County	58	21.48	50	20	1		22	3	2					2		8	12
Cities	7	11.33	2													1	7
School districts	58	(9)	51							51						5	
Townships	1	(9)	1													2	5

WILSON.....	1,024	54,92	751	54	5	1	82	36	62	751				12	202	39	32
County.....	260	14,43	252													3	14
Cities.....	303	33,54	77												202	24	
School districts.....	394	(0)	338						338							10	16
Townships.....	84	(0)	80													2	2
Other civil divisions.....	4	(0)	4											4			
WOODSON.....	359	42,11	306												23	26	4
County.....	115	13,49	115	26	4		48	9	25					1	23	22	
Cities.....	66	20,75	21													4	4
School districts.....	144	(0)	136						136								
Townships.....	34	(0)	34														
WYANDOTTE.....	9,252	64,03	4,306												1,602	1,031	2,313
County.....	1,189	8,23	800	397	21	13	161	205	\$1					2		1,223	166
Cities.....	5,323	42,60	1,286												1,602	570	1,865
School districts.....	2,449	(0)	2,083						2,083							115	251
Townships.....	115	(0)	115														
Other civil divisions.....	176	(0)	22										\$22			123	31

* Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$25,935	\$25.12	\$10,050	\$6,622	\$3,388	\$5,875
30,000 population and over.....	10,227	33.65	3,515	1,802	1,116	3,794
Kansas City.....	5,292	43.06	1,265	1,595	567	1,865
Wichita.....	2,722	23.51	1,248	13	344	1,117
Topeka.....	2,213	33.94	1,002	194	205	812
8,000 to 30,000 population.....	6,574	24.55	3,369	1,699	740	766
Hutchinson.....	596	21.52	445	—	54	97
Salina.....	492	23.54	262	68	82	80
Pittsburg.....	303	16.65	181	67	55	—
Leavenworth.....	602	34.20	347	164	68	23
Coffeyville.....	510	31.48	166	334	10	—
Parsons.....	299	20.06	182	42	75	—
Emporia.....	245	16.78	120	58	17	50
Arkansas City.....	279	19.38	126	37	83	33
Lawrence.....	521	37.48	346	141	34	—
Atchison.....	272	20.76	257	—	15	—
Independence.....	279	21.63	150	87	34	8
Newton.....	165	14.73	114	18	31	2
Dodge City.....	400	36.36	70	24	52	254
Fort Scott.....	192	17.78	116	31	20	25
Manhattan.....	265	25.24	121	44	34	66
El Dorado.....	200	19.40	119	50	31	—
Chanute.....	364	35.42	66	200	15	83
Ottawa.....	320	32.99	156	102	25	37
Winfield.....	270	28.13	25	232	5	8
2,500 to 8,000 population.....	4,012	25.69	1,268	1,451	576	717
Junction City.....	124	16.74	65	39	20	—
Wellington.....	259	34.98	59	134	25	41
Iola.....	278	38.83	41	190	23	24
Pratt.....	177	28.00	52	68	32	25
McPherson.....	312	50.76	64	63	17	168
Garden City ¹	74	12.78	38	20	16	—
Concordia.....	109	19.26	25	19	25	40
Abilene.....	73	13.16	56	3	14	—
Great Bend.....	105	19.83	42	21	5	37
Liberal.....	—	—	—	—	—	—
Galena ¹	95	20.57	38	16	30	11
Hays.....	56	12.33	33	14	9	—
Baxter Springs.....	122	27.00	30	40	33	19
Herington.....	82	18.47	22	42	12	6
Osawatimie.....	211	48.11	47	46	10	108
Clay Center.....	51	12.00	24	12	13	2
Cherryvale.....	98	24.20	25	38	27	8
Horton.....	170	42.15	41	34	11	84
Augusta.....	58	14.45	31	—	27	—
Marysville.....	50	13.29	23	12	6	9
Paola.....	87	23.53	60	12	15	—
Eureka.....	57	15.59	35	14	8	—
Olathe.....	73	20.13	37	16	20	—
Goodland.....	139	39.35	33	82	10	14
Larned.....	100	28.56	28	60	12	—
Beloit.....	145	42.08	23	117	5	—
Fredonia.....	134	39.63	45	73	16	—
Neodesha.....	52	15.75	25	12	15	—
Hiawatha.....	78	24.11	29	21	9	19
Columbus.....	—	—	—	—	—	—

¹ Not available.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1932—Con.

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Holsington.....	\$51	\$16.99	\$22	\$9	\$20	-----
Anthony.....	35	11.88	17	-----	15	\$3
Lyon.....	60	20.42	46	7	7	-----
Council Grove.....	43	14.84	10	13	19	1
Caney.....	52	18.61	13	8	5	26
Garnett.....	138	49.86	19	68	12	39
Norton.....	97	35.06	34	45	18	-----
Kingman.....	72	26.16	19	45	8	-----
Holton ¹	-----	-----	-----	-----	-----	-----
Humboldt.....	95	37.14	17	38	7	33
Less than 2,500 population.....	5,122	16.82	1,898	1,670	956	598

¹ Not available.**TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932**

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$165,267	\$138,574	\$22,877	\$3,816	\$156,104	\$82.51
State government.....	23,410	22,500	-----	910	21,810	11.53
Counties.....	29,036	28,617	-----	419	28,730	15.18
Cities ¹	73,435	50,136	21,763	1,536	67,896	65.47
School districts.....	35,015	34,515	-----	500	34,150	(?)
Townships.....	1,241	731	70	440	1,204	(?)
Other civil divisions.....	3,130	2,075	1,044	11	2,320	(?)
ALLEN.....	1,685	1,492	187	6	1,685	78.77
County.....	841	841	-----	-----	841	39.32
Cities.....	649	460	187	2	649	52.26
School districts.....	188	188	-----	-----	188	(?)
Townships.....	7	3	-----	4	7	(?)
ANDERSON.....	515	399	116	-----	457	34.10
County.....	26	26	-----	-----	26	1.94
Cities.....	332	216	116	-----	293	60.55
School districts.....	157	157	-----	-----	138	(?)
Townships.....	-----	-----	-----	-----	-----	-----
ATCHISON.....	1,855	1,502	333	20	1,797	74.88
County.....	895	880	-----	15	850	35.42
Cities.....	620	386	234	-----	620	42.91
School districts.....	236	236	-----	-----	223	(?)
Townships.....	5	-----	-----	5	5	(?)
Other civil divisions.....	99	-----	99	-----	99	(?)
BARBER.....	717	618	81	18	553	53.69
County.....	-----	-----	-----	-----	-----	-----
Cities.....	476	394	81	1	428	89.26
School districts.....	219	219	-----	-----	103	(?)
Townships.....	22	5	-----	17	22	(?)

¹ Exclusive of the cities of Garden City, Finney County, and Holton, Jackson County, for which no reports were received.² Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BARTON	\$1,382	\$1,241	\$127	\$14	\$1,369	\$68.45
County.....	121	121			121	6.05
Cities.....	820	692	127	1	809	72.15
School districts.....	428	428			428	(?)
Townships.....	13			13	11	(?)
BOURBON	1,267	1,036	124	107	1,194	53.34
County.....	642	642			642	28.68
Cities.....	444	213	124	107	371	29.86
School districts.....	181	181			181	(?)
Townships.....						
BROWN	1,590	1,349	232	9	1,416	68.90
County.....	412	412			412	20.05
Cities.....	967	726	232	9	793	80.12
School districts.....	211	211			211	(?)
Townships.....						
BUTLER	1,624	1,397	209	18	1,614	44.95
County.....	296	296			296	8.24
Cities.....	949	745	202	2	689	52.13
School districts.....	356	356			356	(?)
Townships.....	23		7	16	23	(?)
CHASE	301	291	10		289	41.57
County.....	35	35			35	5.03
Cities.....	125	115	10		114	48.78
School districts.....	141	141			140	(?)
Townships.....						
CHAUTAUQUA	659	568	87	4	657	63.47
County.....	54	54			54	5.22
Cities.....	411	320	87	4	409	93.66
School districts.....	194	194			194	(?)
Townships.....						
CHEROKEE	1,239	1,096	120	23	1,212	38.53
County.....	436	436			436	13.86
Cities.....	574	438	120	16	547	33.87
School districts.....	222	222			222	(?)
Townships.....	7			7	7	(?)
CHEYENNE	304	223	80	1	297	41.25
County.....						
Cities.....	169	89	80		162	96.20
School districts.....	134	134			134	(?)
Townships.....	1			1	1	(?)
CLARK	206	206			279	58.17
County.....	48	48			45	9.38
Cities.....	103	103			97	41.70
School districts.....	126	126			123	(?)
Townships.....	19	19			14	(?)
CLAY	533	397	106	30	506	34.66
County.....	60	60			60	4.11
Cities.....	234	107	106	21	207	35.48
School districts.....	230	230			230	(?)
Townships.....	9			9	9	(?)
CLOUD	661	405	243	13	644	35.58
County.....						
Cities.....	514	263	243	8	497	53.73
School districts.....	142	142			142	(?)
Townships.....	5			5	5	(?)
COFFEY	470	368	102		390	28.57
County.....	6	6			6	.44
Cities.....	285	183	102		261	55.79
School districts.....	179	179			123	(?)
Townships.....						

* Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COMANCHE.....	\$357	\$357			\$319	\$60.90
County.....	103	103			92	17.56
Cities.....	78	78			64	24.31
School districts.....	171	171			163	(?)
Townships.....	5	5				
COWLEY.....	3,303	2,465	\$816	\$22	3,178	75.85
County.....	284	284			284	6.78
Cities.....	2,377	1,561	816		2,263	86.86
School districts.....	615	615			604	(?)
Townships.....	27	5		22	27	(?)
CRAWFORD.....	3,969	3,293	672	4	3,717	75.35
County.....	1,568	1,568			1,568	31.79
Cities.....	1,351	675	672	4	1,099	36.93
School districts.....	990	990			990	(?)
Townships.....	60	60			60	(?)
DECATUR.....	596	572		24	595	66.11
County.....						
Cities.....	274	259		15	274	100.44
School districts.....	313	313			313	(?)
Townships.....	9			9	8	(?)
DICKINSON.....	2,263	1,696	559	8	2,243	86.60
County.....	552	552			552	21.31
Cities.....	1,384	819	559	6	1,366	97.27
School districts.....	296	296			296	(?)
Townships.....	31	29		2	29	(?)
DONIPHAN.....	944	835	67	42	874	61.55
County.....	102	102			67	4.72
Cities.....	340	291	49		339	75.10
School districts.....	442	442			408	(?)
Townships.....	42			42	42	(?)
Other civil divisions.....	18		18		18	(?)
DOUGLAS.....	1,836	1,256	561	19	1,691	66.84
County.....	215	215			215	8.50
Cities.....	1,511	934	561	16	1,366	85.84
School districts.....	105	105			105	(?)
Townships.....	3			3	3	(?)
Other civil divisions.....	2	2			2	(?)
EDWARDS.....	538	369	160	9	534	73.15
County.....	38	38			38	5.21
Cities.....	200	75	117	8	200	57.77
School districts.....	155	155			155	(?)
Townships.....	145	101	43	1	141	(?)
ELK.....	428	400	15	13	422	45.87
County.....	1			1	1	.11
Cities.....	328	302	15	11	323	90.99
School districts.....	85	85			85	(?)
Townships.....	14	13		1	13	(?)
ELLIS.....	1,116	778	330	8	993	61.30
County.....						
Cities.....	753	419	330	4	630	87.35
School districts.....	359	359			359	(?)
Townships.....	4			4	4	(?)
ELLSWORTH.....	406	310	95	1	380	37.50
County.....						
Cities.....	295	200	95		269	59.75
School districts.....	110	110			110	(?)
Townships.....	1			1	1	(?)

* Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FINNEY	\$1,025	\$1,014	-----	\$11	\$1,025	\$88.36
County.....	655	644	-----	11	655	56.47
Cities.....	-----	-----	-----	-----	-----	-----
School districts.....	370	370	-----	-----	370	(¹)
Townships.....	-----	-----	-----	-----	-----	-----
FORD	3,621	2,852	\$752	17	3,621	166.87
County.....	54	54	-----	-----	54	2.49
Cities.....	1,442	676	752	14	1,442	110.91
School districts.....	2,122	2,122	-----	-----	2,122	(¹)
Townships.....	3	-----	-----	3	3	(²)
FRANKLIN	1,975	1,687	216	72	1,444	65.64
County.....	633	575	-----	58	633	28.77
Cities.....	992	777	206	9	463	37.30
School districts.....	323	323	-----	-----	323	(¹)
Townships.....	17	12	-----	5	17	(²)
Other civil divisions.....	10	-----	10	-----	8	(²)
GEARY	1,002	844	155	3	977	67.38
County.....	260	260	-----	-----	260	17.93
Cities.....	405	250	155	-----	385	49.95
School districts.....	334	334	-----	-----	329	(¹)
Townships.....	3	-----	-----	3	3	(²)
GOVE	214	204	7	3	211	36.38
County.....	-----	-----	-----	-----	-----	-----
Cities.....	116	106	7	3	113	77.56
School districts.....	98	98	-----	-----	98	(²)
Townships.....	-----	-----	-----	-----	-----	-----
GRAHAM	454	401	37	16	451	57.82
County.....	-----	-----	-----	-----	-----	-----
Cities.....	126	89	37	-----	123	87.11
School districts.....	307	307	-----	-----	307	(¹)
Townships.....	21	5	-----	16	21	(²)
GRANT	334	294	24	16	319	93.82
County.....	115	99	-----	16	100	29.41
Cities.....	131	107	24	-----	131	114.91
School districts.....	88	88	-----	-----	88	(²)
Townships.....	-----	-----	-----	-----	-----	-----
GRAY	410	408	-----	2	405	62.31
County.....	39	39	-----	-----	39	6.00
Cities.....	136	134	-----	2	131	54.61
School districts.....	235	235	-----	-----	235	(²)
Townships.....	-----	-----	-----	-----	-----	-----
GREELEY	218	190	21	7	217	120.56
County.....	2	-----	-----	2	2	1.11
Cities.....	78	52	21	5	77	115.62
School districts.....	138	138	-----	-----	138	(²)
Townships.....	-----	-----	-----	-----	-----	-----
GREENWOOD	545	350	168	27	544	27.20
County.....	-----	-----	-----	-----	-----	-----
Cities.....	398	230	168	-----	397	54.19
School districts.....	120	120	-----	-----	120	(²)
Townships.....	27	-----	-----	27	27	(²)
HAMILTON	413	368	-----	45	395	112.86
County.....	153	108	-----	45	136	38.86
Cities.....	229	229	-----	-----	229	150.86
School districts.....	30	30	-----	-----	30	(²)
Townships.....	1	1	-----	-----	-----	-----
HARPER	696	480	209	7	566	44.14
County.....	61	61	-----	-----	61	4.76
Cities.....	482	269	209	4	352	60.29
School districts.....	147	147	-----	-----	147	(¹)
Townships.....	6	3	-----	3	6	(²)

¹ Not computed.² No report was received for Garden City, the only city in the county.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HARVEY	\$989	\$709	\$275	\$5	\$938	\$41.88
County.....	787	512	275	3	736	49.76
Cities.....	200	197			200	(¹)
School districts.....	2			2	2	(¹)
Townships.....						
HASKELL	616	597	15	4	593	197.67
County.....	157	157			150	50.00
Cities.....	171	152	15	4	168	142.25
School districts.....	283	283			270	(¹)
Townships.....	5	5			5	(¹)
HODGEMAN	262	200	35	27	253	60.24
County.....	113	113			110	26.19
Cities.....	126	64	35	27	126	107.88
School districts.....	23	23			17	(¹)
Townships.....						
JACKSON	305	208	51	46	293	19.83
County.....	138	100		38	138	9.34
Cities.....	48	43	4	1	37	17.98
School districts.....	65	65			65	(¹)
Townships.....	7			7	6	(¹)
Other civil divisions.....	47		47		47	(¹)
JEFFERSON	1,175	1,047	127	1	1,172	82.95
County.....	358	358			358	25.34
Cities.....	368	240	127	1	365	84.49
School districts.....	432	432			432	(¹)
Townships.....	17	17			17	(¹)
JEWELL	677	657		20	672	46.47
County.....	494	483		11	489	128.89
Cities.....	172	172			172	(¹)
School districts.....	11	2		9	11	(¹)
Townships.....						
JOHNSON	2,796	2,690	96	10	2,720	94.77
County.....	1,962	1,962			1,891	65.89
Cities.....	254	160	90	4	253	39.64
School districts.....	533	533			533	(¹)
Townships.....	43	31	6	6	40	(¹)
Other civil divisions.....	4	4			3	(¹)
KEARNY	143	140		3	138	41.82
County.....	51	51			51	15.45
Cities.....	64	62		2	61	57.33
School districts.....	27	27			25	(¹)
Townships.....	1			1	1	(¹)
KINGMAN	266	84	159	23	254	21.76
County.....	188	29	159		177	39.82
Cities.....	76	53		23	75	(¹)
School districts.....	2	2			2	(¹)
Townships.....						
KIOWA	270	262	8		257	42.58
County.....	50	50			50	8.29
Cities.....	122	114	8		109	43.17
School districts.....	98	98			98	(¹)
Townships.....						
LABETTE	2,393	2,115	274	4	2,245	71.62
County.....	290	287		3	290	9.25
Cities.....	1,619	1,344	274	1	1,471	72.94
School districts.....	482	482			482	(¹)
Townships.....	2	2			2	(¹)

¹Not computed.

⁴Exclusive of the city of Holton, for which no report was received.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LANE	\$228	\$214	\$5	\$9	\$219	\$62.57
County	135	135			126	36.00
Cities	34	29	5		34	42.34
School districts	59	50		9	59	(*)
Townships						
LEAVENWORTH	2,734	1,684	496	554	2,667	61.45
County	913	862		51	913	21.04
Cities	1,372	379	494	499	1,307	67.79
School districts	443	443			443	(*)
Townships	4			4	4	(*)
Other civil divisions	2		2			
LINCOLN	249	249			246	25.34
County						
Cities	118	118			116	38.59
School districts	118	118			118	(*)
Townships	13	13			12	(*)
LINN	1,012	924	52	36	1,002	74.04
County	528	528			528	39.01
Cities	236	178	52	6	228	56.01
School districts	246	218		28	246	(*)
Townships	2			2	2	(*)
LOGAN	645	526	78	41	623	144.88
County						
Cities	215	136	78	1	197	121.31
School districts	411	375		36	411	(*)
Townships	19	15		4	15	(*)
LYON	2,374	1,897	464	13	2,285	76.68
County	491	491			491	16.48
Cities	1,235	767	464	4	1,146	66.21
School districts	639	639			639	(*)
Townships	9			9	9	(*)
MCPHERSON	943	764	127	52	870	36.40
County						
Cities	721	551	127	43	648	56.04
School districts	219	213		6	219	(*)
Townships	3			3	3	(*)
MARION	1,313	1,046	262	5	1,310	63.17
County	5	5			5	24
Cities	681	414	262	5	678	80.00
School districts	438	438			438	(*)
Townships						
Other civil divisions	189	189			189	(*)
MARSHALL	1,540	1,029	500	11	1,516	65.63
County	404	404			404	17.49
Cities	825	317	500	8	801	81.49
School districts	308	308			308	(*)
Townships	3			3	3	(*)
MEADE	661	523	106	32	613	86.34
County	120	120			109	15.35
Cities	356	220	106	30	352	111.45
School districts	181	181			148	(*)
Townships	4	2		2	4	(*)
MIAMI	1,678	1,606	66	4	1,626	75.63
County	1,127	1,127			1,127	52.42
Cities	331	259	68	4	279	30.26
School districts	220	220			220	(*)
Townships						

*Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MITCHELL	\$495	\$241	\$248	\$6	\$481	\$37.65
County.....	306	57	248	3	294	50.58
Cities.....	184	184	—	—	184	(?)
School districts.....	3	—	—	3	3	(?)
Townships.....	—	—	—	—	—	—
MONTGOMERY	3,309	2,724	539	46	3,226	62.40
County.....	363	363	—	—	363	7.02
Cities.....	1,770	1,227	539	4	1,733	45.75
School districts.....	1,172	1,130	—	42	1,130	(?)
Townships.....	—	—	—	—	—	—
Other civil divisions.....	4	4	—	—	—	(?)
MORRIS	618	610	6	2	615	51.86
County.....	422	416	6	—	419	89.05
Cities.....	194	194	—	—	194	(?)
School districts.....	2	—	—	2	2	(?)
Townships.....	—	—	—	—	—	—
MORTON	253	220	33	—	236	56.19
County.....	15	15	—	—	15	3.57
Cities.....	92	59	33	—	81	40.95
School districts.....	130	130	—	—	124	(?)
Townships.....	16	16	—	—	16	(?)
NEMAH	427	344	79	4	406	22.13
County.....	313	267	45	1	292	44.00
Cities.....	77	77	—	—	77	(?)
School districts.....	3	—	—	3	3	(?)
Townships.....	34	—	34	—	34	(?)
Other civil divisions.....	—	—	—	—	—	—
NEOSHO	1,012	845	99	68	868	38.30
County.....	81	21	—	60	81	3.57
Cities.....	599	506	92	1	539	46.47
School districts.....	315	315	—	—	231	(?)
Townships.....	10	3	—	7	16	(?)
Other civil divisions.....	7	—	7	—	7	(?)
NESS	562	348	163	51	555	65.29
County.....	29	—	—	29	29	3.41
Cities.....	300	119	163	18	293	99.25
School districts.....	231	229	—	2	231	(?)
Townships.....	2	—	—	2	2	(?)
NORTON	826	473	345	8	746	63.76
County.....	172	172	—	—	172	14.70
Cities.....	475	127	345	3	437	99.05
School districts.....	174	174	—	—	132	(?)
Townships.....	5	—	—	5	5	(?)
OSAGE	715	560	111	44	608	34.67
County.....	24	—	—	24	24	1.37
Cities.....	416	325	80	11	314	49.36
School districts.....	243	235	—	8	243	(?)
Townships.....	1	—	—	1	1	(?)
Other civil divisions.....	31	—	31	—	26	(?)
OSBORNE	736	551	166	19	733	63.36
County.....	12	—	—	12	12	1.04
Cities.....	451	285	166	—	448	98.03
School districts.....	262	262	—	—	262	(?)
Townships.....	11	4	—	7	11	(?)
OTTAWA	332	228	92	12	321	32.69
County.....	162	162	—	—	162	16.50
Cities.....	150	48	92	10	139	41.11
School districts.....	18	18	—	—	18	(?)
Townships.....	2	—	—	2	2	(?)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PAWNEE.....	\$585	\$445	\$32	\$7	\$538	\$56.28
County.....	30	30			30	2.80
Cities.....	176	143	33		130	30.93
School districts.....	253	253			253	(?)
Townships.....	126	119		7	125	(?)
PHILLIPS.....	487	319	132	35	420	34.54
County.....						
Cities.....	398	252	133	13	350	92.76
School districts.....	87	66		21	68	(?)
Townships.....	2	1		1	2	(?)
POTTAWATOMIE.....	1,388	1,285	75	28	1,384	87.25
County.....	752	752			752	47.41
Cities.....	308	269	34	5	304	51.64
School districts.....	273	264		9	273	(?)
Townships.....	14			14	14	(?)
Other civil divisions.....	41		41		41	(?)
PRATT.....	1,076	815	255	6	1,028	76.72
County.....						
Cities.....	636	380	255	1	610	76.71
School districts.....	404	404			352	(?)
Townships.....	36	31		5	36	(?)
RAWLINS.....	338	322		16	335	44.67
County.....						
Cities.....	113	109		4	111	54.47
School districts.....	197	197			197	(?)
Townships.....	28	16		12	27	(?)
RENO.....	3,220	2,627	588	5	3,157	65.23
County.....	861	861			861	17.79
Cities.....	1,328	736	588	4	1,308	39.27
School districts.....	1,030	1,030			987	(?)
Townships.....	1			1	1	(?)
REPUBLIC.....	523	516	4	3	510	34.59
County.....						
Cities.....	465	399	4	2	392	80.63
School districts.....	117	117			117	(?)
Townships.....	1			1	1	(?)
RICE.....	699	617	71	11	602	50.14
County.....	76	76			76	5.51
Cities.....	332	250	71	11	325	46.53
School districts.....	291	291			291	(?)
Townships.....						
RILEY.....	1,317	1,029	221	67	1,317	66.24
County.....	121	121			121	6.09
Cities.....	821	569	221	31	821	67.58
School districts.....	369	339		30	369	(?)
Townships.....	6			6	6	(?)
ROOKS.....	515	414	100	1	493	51.71
County.....						
Cities.....	303	203	100		291	99.45
School districts.....	211	211			201	(?)
Townships.....	1			1	1	(?)
RUSH.....	556	471	82	3	521	56.63
County.....						
Cities.....	347	262	82	3	312	105.58
School districts.....	201	201			201	(?)
Townships.....	8	8			8	(?)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSSELL	\$582	\$367	\$209	\$6	\$579	\$52.16
County						
Cities	499	285	209	5	496	109.59
School districts	82	82			82	(2)
Townships	1			1	1	(2)
SALINE	2,650	2,102	547	1	2,594	86.18
County	125	125			102	3.39
Cities	1,694	1,152	542		1,663	75.23
School districts	800	800			800	(2)
Townships	26	25		1	26	(2)
Other civil divisions	5		5		3	(2)
SCOTT	450	447	2	1	255	62.20
County	74	74			74	18.05
Cities	203	203			14	9.07
School districts	170	170			164	(2)
Townships	3		2	1	3	(2)
SEDGWICK	12,646	9,367	3,206	73	12,594	87.52
County	1,702	1,702			1,655	11.50
Cities	7,819	4,566	3,203	50	7,814	64.96
School districts	2,967	2,967			2,967	(2)
Townships	24	6	3	15	24	(2)
Other civil divisions	134	126		8	134	(2)
SEWARD	1,454	921	474	59	1,450	172.62
County	25	25			22	2.62
Cities	924	394	474	56	924	168.31
School districts	375	375			375	(2)
Townships	130	127		3	129	(2)
SHAWNEE	8,050	6,093	1,560	397	7,787	88.59
County	1,177	1,177			1,177	13.39
Cities	4,550	2,854	1,551	145	4,347	65.49
School districts	2,311	2,062		249	2,251	(2)
Townships	9		9		9	(2)
Other civil divisions	3			3	3	(2)
SHERIDAN	334	327		7	334	54.75
County						
Cities	144	139		5	144	120.10
School districts	187	187			187	(2)
Townships	3	1		2	3	(2)
SHERMAN	634	422	181	31	585	75.97
County	125	125			125	16.23
Cities	393	181	181	31	362	90.84
School districts	116	116			98	(2)
Townships						
SMITH	496	362	97	37	493	36.40
County						
Cities	447	315	97	35	444	119.23
School districts	47	47			47	(2)
Townships	2			2	2	(2)
STAFFORD	441	414	18	9	385	36.81
County						
Cities	353	335	18		297	68.15
School districts	79	79			79	(2)
Townships	9			9	9	(2)
STANTON	116	116			113	47.08
County	45	45			42	17.50
Cities	45	45			45	60.98
School districts	26	26			26	(2)
Townships						

* Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEVENS.....	\$508	\$421	\$84	\$3	\$491	\$102.29
County.....						
Cities.....	187	103	84		187	115.65
School districts.....	300	300			283	(2)
Townships.....	21	18		3	21	(2)
SUMNER.....	2,368	2,095	271	2	2,240	77.35
County.....	1,042	1,042			1,042	35.98
Cities.....	818	547	271		714	46.53
School districts.....	503	503			480	(2)
Townships.....	5	3		2	4	(2)
THOMAS.....	917	670	215	32	903	118.82
County.....						
Cities.....	429	200	215	14	420	122.84
School districts.....	470	470			467	(2)
Townships.....	18			18	16	(2)
TREGO.....	337	249	67	21	289	43.79
County.....	18			18	18	2.73
Cities.....	222	155	67		215	130.22
School districts.....	94	94			53	(2)
Townships.....	3			3	3	(2)
WABAUNSEE.....	241	148	38	55	233	21.51
County.....	36			36	36	3.32
Cities.....	89	45	38	6	82	25.15
School districts.....	103	103			103	(2)
Townships.....	13			13	12	(2)
WALLACE.....	111	102		9	108	36.00
County.....	29	29			28	9.33
Cities.....						
School districts.....	79	73		6	77	(2)
Townships.....	3			3	3	(2)
WASHINGTON.....	399	352	38	9	399	23.32
County.....						
Cities.....	156	111	38	7	156	28.09
School districts.....	241	241			241	(2)
Townships.....	2			2	2	(2)
WICHITA.....	199	196		3	195	72.22
County.....	12	12			10	3.70
Cities.....	92	92			92	148.87
School districts.....	95	92		3	93	(2)
Townships.....						
WILSON.....	731	634	25	72	672	36.04
County.....						
Cities.....	564	473	25	66	505	55.90
School districts.....	161	161			161	(2)
Townships.....	6			6	6	(2)
WOODSON.....	473	313	155	5	452	53.01
County.....						
Cities.....	371	211	155	5	350	110.03
School districts.....	99	99			99	(2)
Townships.....	3	3			3	(2)
WYANDOTTE.....	22,701	20,580	2,028	93	19,961	138.14
County.....	6,379	6,379			6,379	44.15
Cities.....	11,510	10,169	1,278	63	9,668	77.37
School districts.....	2,307	2,282		25	2,203	(2)
Townships.....	5			5	5	(2)
Other civil divisions.....	2,500	1,750	750		1,706	(2)

* Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$73, 435	\$50, 136	\$21, 763	\$1, 536	\$67, 890	\$65. 47
30,000 population and over	23, 689	17, 439	5, 999	251	21, 652	71. 25
Kansas City	11, 443	10, 126	1, 254	63	9, 609	78. 19
Wichita	7, 703	4, 459	3, 194	50	7, 703	66. 52
Topeka	4, 543	2, 854	1, 551	138	4, 340	66. 56
8,000 to 30,000 population	18, 068	10, 894	6, 529	645	16, 570	61. 88
Hutchinson	1, 203	638	565	—	1, 191	43. 00
Salina	1, 626	1, 084	542	—	1, 595	76. 32
Pittsburg	935	317	618	—	724	39. 78
Leavenworth	1, 229	281	453	495	1, 164	66. 14
Coffeyville	788	475	310	3	751	46. 36
Parsons	1, 469	1, 248	221	—	1, 344	90. 18
Emporia	1, 151	693	458	—	1, 064	72. 88
Arkansas City	1, 557	952	605	—	1, 550	107. 64
Lawrence	1, 316	803	497	16	1, 210	87. 05
Atchison	499	288	211	—	499	38. 09
Independence	612	420	192	—	612	47. 44
Newton	632	365	267	—	583	52. 05
Dodge City	1, 295	628	667	—	1, 295	117. 73
Fort Scott	418	187	124	107	345	31. 94
Manhattan	761	516	221	24	761	72. 48
El Dorado	522	437	85	—	522	50. 63
Chanute	435	349	86	—	375	36. 49
Ottawa	865	669	196	—	337	34. 74
Winfield	755	544	211	—	648	67. 50
2,500 to 8,000 population	12, 228	7, 336	4, 728	164	11, 374	70. 70
Junction City	385	230	155	—	365	49. 28
Wellington	512	323	189	—	452	61. 04
Iola	380	285	95	—	380	53. 07
Pratt	593	338	255	—	568	89. 84
McPherson	446	336	87	23	406	66. 05
Garden City ¹	—	—	—	—	—	—
Concordia	318	129	189	—	303	52. 31
Abilene	489	290	193	6	488	86. 25
Great Bend	248	248	—	—	248	44. 70
Liberal	924	394	474	56	924	174. 54
Galena	168	110	53	5	161	33. 99
Hays	709	379	330	—	586	126. 89
Baxter Springs	213	155	58	—	208	45. 80
Herington	600	378	222	—	589	130. 34
Osawatimie	222	155	67	—	170	38. 29
Clay Center	233	107	106	20	206	46. 97
Cherryvale	226	189	37	—	226	53. 16
Horton	518	342	174	2	344	84. 96
Augusta	193	177	16	—	183	45. 38
Marysville	482	101	373	8	480	119. 61
Paola	105	105	—	—	105	27. 91
Eureka	168	—	168	—	168	45. 43
Olathe	182	134	48	—	182	59. 78
Goodland	369	158	181	30	338	93. 22
Larned	176	143	33	—	130	36. 81
Beloit	221	—	221	—	221	63. 11
Fredonia	209	209	—	—	206	59. 78
Neodesha	287	242	25	—	214	63. 29
Hiawatha	280	261	19	—	280	84. 80
Columbus	175	161	9	5	160	49. 46

¹Not available.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Hoisington.....	\$359	\$232	\$127	-----	\$348	\$115.96
Anthony.....	269	132	137	-----	220	74.65
Lyons.....	121	112	-----	\$9	121	41.17
Council Grove.....	403	403	-----	-----	400	138.03
Caney.....	96	96	-----	-----	96	34.36
Garnett.....	268	155	113	-----	230	83.09
Norton.....	372	47	325	-----	339	122.52
Kingman.....	159	-----	159	-----	159	57.78
Holton.....	-----	-----	-----	-----	-----	-----
Humboldt.....	170	80	90	-----	170	66.46
Less than 2,500 population.....	19,450	14,467	4,507	476	18,294	60.09

¹ Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$156,104	\$123,470	\$52,868	\$82.51	\$69.16	\$31.56
State.....	21,810	78	243	11.53	.04	.14
Counties.....	28,730	21,998	9,777	15.18	12.19	5.80
Cities.....	67,890	69,501	36,730	65.47	74.31	45.85
School districts.....	34,150	28,176	3,304	(?)	(?)	(?)
Townships.....	1,204	1,721	2,812	(?)	(?)	(?)
Other civil divisions.....	2,320	1,996	2	(?)	(?)	(?)
Allen.....	1,685	1,216	677	78.77	51.74	27.91
Anderson.....	457	713	313	34.10	54.88	24.92
Atchison.....	1,797	2,452	1,325	74.88	104.75	44.05
Barber.....	553	805	328	53.69	82.63	32.62
Barton.....	1,369	1,305	293	68.45	70.27	15.78
Bourbon.....	1,194	1,414	613	53.34	60.95	24.32
Brown.....	1,416	829	538	68.90	39.58	26.62
Butler.....	1,614	2,450	277	44.95	49.81	13.02
Chase.....	289	378	83	41.57	52.86	11.74
Chautauqua.....	657	726	63	63.47	62.36	5.76
Cherokee.....	1,212	1,199	534	38.53	35.69	13.72
Cheyenne.....	297	189	53	41.25	31.90	12.84
Clark.....	279	427	194	58.17	81.73	44.43
Clay.....	506	344	229	34.66	23.98	14.47
Cloud.....	644	655	278	35.58	36.98	14.37
Coffey.....	390	532	189	28.57	37.29	12.40
Comanche.....	319	517	273	60.90	88.88	65.19
Cowley.....	3,178	3,886	1,088	75.85	107.88	34.13
Crawford.....	3,717	2,569	978	75.35	39.81	19.11
Decatur.....	595	377	107	66.11	46.36	15.20

¹ Exclusive of the cities of Garden City, Finney County, and Holton, Jackson County, for which no reports were received.² Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Dickinson.....	\$2, 243	\$1, 884	\$846	\$86.60	\$72.06	\$33.19
Doniphan.....	874	809	524	61.55	60.17	34.57
Douglas.....	1, 691	2, 083	991	66.84	86.79	38.69
Edwards.....	534	731	190	73.15	103.54	25.97
Elk.....	422	400	115	45.87	44.26	11.30
Ellis.....	993	990	164	61.30	67.58	12.85
Ellsworth.....	380	712	248	37.50	68.58	25.16
Finney.....	1, 025	2, 144	415	88.36	272.29	65.92
Ford.....	3, 621	1, 404	417	166.87	93.54	35.05
Franklin.....	1, 444	1, 204	539	65.64	54.21	25.59
Geary.....	977	993	352	67.38	72.77	34.86
Gove.....	211	189	10	36.38	39.82	2.28
Graham.....	451	393	245	57.82	51.53	30.51
Grant.....	319	142	134	93.82	130.17	145.56
Gray.....	405	250	140	62.31	48.74	45.76
Greeley.....	217	40	29	120.56	39.03	32.78
Greenwood.....	544	613	278	27.20	41.64	18.22
Hamilton.....	395	275	260	112.86	106.20	102.93
Harper.....	566	1, 120	288	44.14	82.04	21.61
Harvey.....	938	990	478	41.88	46.85	24.81
Haskell.....	593	168	170	197.67	106.62	158.90
Hodgeman.....	253	58	95	60.24	14.71	31.18
Jackson.....	1, 293	787	380	19.83	50.81	23.11
Jefferson.....	1, 172	1, 496	201	82.95	101.44	13.01
Jewell.....	672	376	170	46.47	23.12	10.02
Johnson.....	2, 720	714	388	94.77	38.98	20.61
Kearny.....	138	226	206	41.82	86.15	84.17
Kingman.....	254	153	339	21.76	12.60	27.37
Kiowa.....	257	236	226	42.58	38.33	34.57
Labette.....	2, 245	1, 784	592	71.62	51.38	17.19
Lane.....	219	78	142	62.57	26.77	63.92
Leavenworth.....	2, 667	2, 089	1, 346	61.45	54.41	33.37
Lincoln.....	246	468	233	25.34	47.26	22.93
Linn.....	1, 002	579	158	74.04	41.91	9.81
Logan.....	623	299	132	144.88	92.85	40.95
Lyon.....	2, 285	1, 215	908	76.68	45.91	34.63
McPherson.....	870	827	465	36.40	37.71	22.45
Marion.....	1, 310	1, 905	310	63.17	82.64	13.67
Marshall.....	1, 516	656	278	65.63	28.87	12.28
Meade.....	613	370	292	86.34	65.30	57.17
Miami.....	1, 626	853	350	75.63	43.06	17.49
Mitchell.....	481	938	202	37.65	67.58	14.36
Montgomery.....	3, 226	3, 736	2, 936	62.40	75.19	60.62
Morris.....	615	812	174	51.86	67.68	14.36
Morton.....	236	359	10	56.19	98.20	6.41
Nemaha.....	406	896	314	22.13	48.48	15.61
Neosho.....	868	765	570	38.30	31.80	24.96
Ness.....	555	371	88	65.29	46.99	14.41
Norton.....	746	710	159	63.76	62.16	15.50
Osage.....	608	709	569	34.67	38.06	27.85
Osborne.....	733	590	85	63.36	47.39	6.69
Ottawa.....	321	846	103	32.69	78.94	8.76
Pawnee.....	538	1, 055	85	50.28	111.77	9.92
Phillips.....	420	220	148	34.54	17.62	11.26
Pottawatomie.....	1, 384	351	285	87.25	21.75	16.96
Pratt.....	1, 028	1, 676	447	76.72	125.45	39.51
Rawlins.....	335	175	102	44.67	25.35	18.78
Reno.....	3, 157	5, 418	1, 286	65.23	117.50	33.43
Republic.....	510	628	162	34.59	39.62	9.52
Rice.....	692	790	248	50.14	53.23	16.92

¹ Exclusive of Garden City, for which no report was received.

² Exclusive of the city of Holton, for which no report was received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Riley.....	\$1,317	\$907	\$525	\$66.24	\$41.39	\$33.77
Rooks.....	493	666	212	51.71	66.84	19.93
Rush.....	521	350	153	56.63	41.16	19.21
Russell.....	579	283	206	52.16	26.31	18.09
Saline.....	2,594	1,631	727	86.18	61.94	34.86
Scott.....	255	312	223	62.20	99.51	94.73
Sedgwick.....	12,594	9,337	4,985	87.52	96.10	64.14
Seward.....	1,450	1,011	237	172.62	149.34	58.11
Shawnee.....	7,787	3,522	2,730	88.59	49.58	38.93
Sheridan.....	334	409	60	54.75	74.56	13.26
Sherman.....	585	611	66	75.97	104.31	15.79
Smith.....	493	169	192	36.40	11.26	12.25
Stafford.....	385	712	395	36.81	61.60	33.63
Stanton.....	113	5	44	47.08	5.81	63.37
Stevens.....	491	330	121	102.29	76.21	54.97
Sumner.....	2,240	2,939	1,041	77.35	100.60	35.61
Thomas.....	903	917	169	118.82	165.76	45.61
Trego.....	289	320	79	43.79	53.36	17.96
Wabaunsee.....	233	268	199	21.51	23.50	16.37
Wallace.....	108	286	27	36.00	118.07	12.50
Washington.....	399	434	160	23.32	24.11	8.02
Wichita.....	195	85	82	72.22	45.55	54.08
Wilson.....	672	1,428	404	36.04	66.44	21.58
Woodson.....	452	171	67	53.01	19.03	6.61
Wyandotte.....	19,961	19,558	9,061	138.14	152.89	86.23

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932
	Total	Real property and improvements	Personal property	Other property			
State total.....	\$3,668,275	\$2,360,440	\$691,814	\$614,021	\$3,554,813	\$2,748,900	\$1,937.78
Allen.....	36,298	19,187	5,826	11,285	36,480	29,924	1,696.88
Anderson.....	27,459	14,384	3,511	9,564	28,056	23,611	2,049.18
Atchison.....	45,045	29,365	10,412	5,638	45,854	40,538	1,876.88
Barber.....	22,908	14,071	4,482	4,355	22,806	19,250	2,224.08
Barton.....	49,029	34,421	8,005	6,603	48,730	42,349	2,451.45
Bourbon.....	33,214	20,008	6,032	7,174	32,518	30,086	1,483.70
Brown.....	49,261	37,806	6,700	4,755	51,693	40,588	2,396.78
Butler.....	81,507	40,194	23,603	17,710	112,164	47,565	2,270.14
Chase.....	25,859	17,063	2,589	6,207	25,362	18,915	3,719.65
Chautauqua.....	16,578	8,588	3,835	4,155	20,736	13,636	2,451.45
Cherokee.....	33,359	15,752	5,744	11,863	33,783	28,420	1,060.46
Cheyenne.....	12,252	8,744	2,965	543	12,202	5,942	1,701.67
Clark.....	14,837	9,388	2,887	2,562	12,604	11,632	3,093.62
Clay.....	35,088	24,251	6,076	4,761	35,654	29,091	2,403.29
Cloud.....	37,854	25,985	5,690	6,179	48,604	33,895	2,091.38

¹ Includes \$9,217,029, valuation of private car lines, taxed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and im- prove- ments	Person- al prop- erty	Other prop- erty					
Coffey	\$25,284	\$15,858	\$3,715	\$5,711	\$26,758	\$23,062	\$1,851.90	\$1,877.23	\$1,511.65
Comanche	12,080	8,094	2,561	1,425	13,061	9,995	2,306.22	2,243.31	2,386.05
Cowley	75,417	44,725	16,187	14,505	66,757	49,765	1,799.93	1,853.33	1,560.61
Crawford	48,798	30,286	7,023	11,489	54,536	42,271	989.24	845.05	826.09
Decatur	15,188	10,369	2,770	2,049	15,866	10,816	1,687.56	1,953.65	1,537.01
Dickinson	58,684	36,957	12,194	9,533	55,695	41,714	2,265.79	2,130.66	1,637.53
Doniphan	27,107	19,680	4,402	3,025	30,403	24,523	1,908.94	2,262.49	1,619.62
Douglas	48,325	33,808	7,834	6,683	45,144	35,086	1,910.08	1,881.16	1,369.73
Edwards	18,596	12,254	3,210	3,132	18,739	15,315	2,547.40	2,653.18	2,087.70
Elk	19,062	10,983	3,630	4,449	19,113	13,848	2,071.96	2,115.66	1,361.75
Ellis	24,881	17,576	4,647	2,658	24,712	18,386	1,535.86	1,687.66	1,441.10
Ellsworth	28,202	18,797	5,040	4,365	29,526	25,159	2,783.46	2,844.79	2,553.66
Finney	21,244	15,290	3,565	2,389	18,064	12,614	1,831.38	2,294.76	2,004.44
Ford	40,135	25,779	7,135	7,221	31,144	20,788	1,849.54	2,074.34	1,747.31
Franklin	41,482	25,462	5,925	10,095	42,280	32,352	1,885.55	1,902.89	1,535.09
Geary	20,803	13,728	3,285	3,790	22,319	17,163	1,434.69	1,635.12	1,699.26
Gove	13,004	8,586	2,405	2,013	11,041	8,974	2,242.07	2,325.31	2,091.40
Graham	13,491	9,836	2,606	1,049	15,442	10,963	1,729.62	2,025.47	1,365.62
Grant	6,806	4,860	1,190	756	3,735	1,937	2,001.76	3,436.20	2,105.89
Gray	16,381	11,073	2,869	2,439	11,271	7,692	2,520.15	2,201.73	2,507.31
Greeley	6,315	4,680	590	1,045	5,168	3,599	3,508.33	5,027.03	4,089.83
Greenwood	49,986	23,580	15,659	10,747	39,978	33,090	2,499.30	2,716.84	2,170.44
Hamilton	8,686	5,693	1,195	1,798	6,142	5,229	2,481.71	2,375.00	2,068.51
Harper	33,336	21,126	4,911	6,999	34,857	28,941	2,576.31	2,552.50	2,100.24
Harvey	44,171	28,750	7,209	8,212	43,127	35,388	1,971.92	2,039.96	1,836.54
Haskell	8,597	6,078	1,397	1,122	4,879	2,962	2,865.67	3,101.96	2,768.10
Hodgeman	12,976	10,346	1,864	766	11,478	6,450	3,089.52	2,913.16	2,118.84
Jackson	31,798	24,420	4,150	3,228	34,941	28,610	2,152.00	2,255.00	1,737.63
Jefferson	31,194	23,463	3,515	4,216	34,743	30,266	2,207.80	2,355.43	1,957.97
Jewell	38,525	28,945	5,925	3,655	44,530	37,560	2,663.88	2,741.98	2,208.63
Johnson	55,013	35,997	7,118	11,898	47,038	36,992	1,916.83	2,567.58	1,962.88
Kearny	9,806	6,949	1,457	1,400	7,549	5,172	2,971.52	2,884.62	2,113.48
Kingman	31,165	20,334	4,673	6,158	33,643	29,279	2,669.61	2,776.04	2,365.61
Kiowa	13,386	7,866	2,314	3,206	17,067	15,513	2,218.06	2,768.86	2,377.40
Labette	45,972	24,764	6,167	15,041	43,959	35,352	1,466.60	1,266.00	1,027.67
Lane	9,898	6,158	2,005	1,735	8,346	5,964	2,828.00	2,866.96	2,685.35
Leavenworth	44,561	27,779	7,871	8,911	45,523	42,221	1,026.75	1,185.43	1,046.86
Lincoln	26,840	18,194	5,588	3,058	26,797	21,654	2,765.01	2,708.44	2,129.67
Linn	22,824	14,630	2,840	5,354	23,811	19,659	1,686.42	1,723.59	1,219.32
Logan	10,560	6,340	2,102	2,118	9,267	7,644	2,455.81	2,875.28	2,872.38
Lyon	56,283	37,045	8,346	10,892	50,627	39,789	1,888.69	1,912.63	1,516.94
McPherson	67,220	39,471	20,571	7,178	56,887	43,982	2,812.55	2,594.27	2,122.56
Marion	52,628	34,976	8,507	9,145	63,028	39,705	2,537.63	2,733.94	1,750.18
Marshall	54,385	39,243	8,986	6,156	57,500	46,783	2,354.33	2,529.72	2,067.02
Meade	16,395	10,515	2,954	2,926	13,424	9,532	2,309.15	2,368.36	1,863.21
Miami	39,345	23,537	4,404	11,404	41,413	29,390	1,830.00	2,090.63	1,467.57
Mitchell	31,437	23,872	5,168	2,397	34,814	27,685	2,461.01	2,507.11	1,966.54
Montgomery	78,654	39,119	23,229	16,306	70,943	59,435	1,521.35	1,427.76	1,227.09
Morris	26,166	16,816	3,918	5,432	26,866	21,802	2,206.43	2,287.91	1,799.29
Morton	6,185	4,517	916	752	5,284	2,238	1,472.62	1,446.40	1,414.77
Nemaha	44,277	34,729	6,794	2,754	48,599	40,167	2,413.97	2,628.83	1,999.44
Neosho	35,839	20,684	5,343	9,362	38,988	29,572	1,561.39	1,620.24	1,295.39
Ness	19,548	13,103	3,519	2,926	18,278	10,131	2,299.76	2,312.84	1,657.23
Norton	19,812	12,747	3,904	3,161	20,677	16,326	1,693.33	1,810.13	1,590.63
Osage	32,490	20,498	4,375	7,617	35,345	31,506	1,852.55	1,898.12	1,542.74

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION				
	1932				1922	1912	1932	1922	1912
	Total	Real property and im- provements	Person- al prop- erty	Other prop- erty					
Osborne.....	\$26,385	\$19,312	\$5,090	\$1,983	\$29,742	\$24,042	\$2,280.86	\$2,390.62	\$1,894.73
Ottawa.....	27,599	20,078	4,063	3,458	30,165	26,909	2,810.78	2,815.52	2,295.97
Pawnee.....	26,801	19,043	4,273	3,485	29,268	23,909	2,504.77	3,100.07	2,786.88
Phillips.....	25,268	17,060	4,983	3,225	27,775	21,476	2,078.13	2,221.08	1,630.45
Pottawatomie..	33,376	21,778	5,616	5,982	35,887	30,309	2,104.15	2,221.56	1,806.44
Pratt.....	31,195	21,428	4,620	5,147	31,648	25,900	2,327.99	2,368.84	2,290.23
Rawlins.....	12,696	8,747	2,991	958	11,919	7,602	1,692.80	1,725.59	1,393.50
Reno.....	101,939	66,528	20,533	14,878	96,375	76,690	2,106.18	2,089.98	1,993.87
Republic.....	40,884	28,428	6,196	6,260	44,265	36,332	2,772.74	2,791.89	2,134.06
Rice.....	42,172	28,468	6,546	7,158	42,925	34,865	3,055.94	2,894.05	2,383.31
Riley.....	39,756	27,080	7,016	5,660	37,323	28,566	1,999.60	1,704.00	1,836.13
Rooks.....	18,412	13,356	3,419	1,637	21,835	19,033	1,931.19	2,190.97	1,791.23
Rush.....	20,938	13,998	4,300	2,640	21,831	15,949	2,275.87	2,568.91	2,005.65
Russell.....	28,584	18,323	7,075	3,186	27,414	24,660	2,575.14	2,550.57	2,170.59
Saline.....	68,437	43,133	16,984	8,320	64,202	41,666	2,273.65	2,438.45	1,968.17
Scott.....	9,288	5,948	1,545	1,795	7,797	5,801	2,265.37	2,483.92	2,464.20
Sedgwick.....	227,707	152,171	48,012	27,524	167,998	114,111	1,582.40	1,729.05	1,468.32
Seward.....	15,550	9,623	2,890	3,037	12,181	6,625	1,851.19	1,799.86	1,626.06
Shawnee.....	141,486	86,831	31,485	23,170	113,120	83,606	1,609.62	1,592.45	1,192.82
Sheridan.....	13,034	8,772	2,563	1,699	14,052	8,600	2,136.72	2,562.30	1,901.05
Sherman.....	12,483	8,435	1,999	2,049	11,493	8,477	1,621.17	1,961.24	2,026.56
Smith.....	33,669	26,129	4,908	2,632	35,959	28,069	2,485.71	2,399.68	1,792.29
Stafford.....	29,479	21,326	5,043	3,110	30,700	26,426	2,818.26	2,655.90	2,252.45
Stanton.....	6,601	4,664	1,011	926	3,495	1,880	2,750.42	3,849.34	2,701.68
Stevens.....	10,837	7,582	1,879	1,376	8,088	2,818	2,267.71	1,869.55	1,280.10
Sumner.....	65,525	41,094	10,974	13,457	64,060	53,637	2,262.60	2,192.85	1,833.87
Thomas.....	15,180	8,687	3,267	3,246	14,193	11,410	1,997.37	2,565.15	3,080.32
Trego.....	13,262	8,816	2,613	1,833	13,082	9,076	2,009.39	2,179.19	2,067.47
Wabaunsee.....	27,878	19,221	4,280	4,377	29,114	23,680	2,574.15	2,548.48	1,943.38
Wallace.....	7,355	4,647	921	1,787	7,457	4,887	2,451.67	3,076.19	2,237.63
Washington.....	45,207	32,611	7,267	5,329	47,571	39,668	2,641.83	2,645.16	1,982.73
Wichita.....	7,795	5,545	1,298	952	5,643	3,486	2,837.04	3,040.41	2,313.23
Wilson.....	35,651	17,337	7,272	11,042	37,108	31,551	1,911.99	1,725.80	1,686.93
Woodson.....	16,526	10,129	2,365	4,032	17,986	14,862	1,938.31	2,002.01	1,470.06
Wyandotte.....	167,062	103,960	37,636	25,466	140,774	112,839	1,156.14	1,100.48	1,073.84

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

County	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932													
	Total	State	County	Cities	School districts	Townships	Other civil divisions	1922	1912		1932	1922	1912	
State total	880,362	187,254	813,970	813,568	834,717	85,600	8355	869,331	827,885		82.19	81.95	81.02	
Allen	791	71	227	123	277	93		724	381		2.18	1.98	1.27	
Anderson	508	54	184	43	218	7	2	515	213		1.85	1.84	1.90	
Atchison	997	85	263	240	351	68		1,033	435		2.21	2.25	1.07	
Barber	475	41	147	43	200	40	1	447	177		2.07	1.96		
Barton	919	95	252	157	342	73		728	289		1.87	1.49	.08	
Bourbon	847	64	292	148	310	33		859	317		2.55	2.64	1.05	
Brown	865	96	212	117	330	107	4	796	330		1.76	1.52	.81	
Butler	1,655	159	409	196	790	171		1,762	417		2.03	1.57	.88	
Chase	1,402	51	114	29	201	7		396	155		1.55	1.56	.82	
Chautauqua	379	32	117	40	186	2	2	466	181		2.29	2.25	1.33	
Cherokee	1,068	65	310	152	518	22	1	926	395		3.20	2.74	1.39	
Cheyenne	315	24	56	19	185	31		277	76		2.57	2.27	1.28	
Clark	230	29	112	26	129	3		270	127		1.95	2.14	1.09	
Clay	590	68	134	57	249	51	1	544	260		1.93	1.53	.86	
Cloud	699	73	164	109	297	55	1	631	316		1.85	1.55	.93	
Coffey	463	49	156	48	160	50		517	318		1.83	1.93	1.38	
Comanche	278	24	124	24	124	4		269	88		2.30	2.06	.88	
Cowley	1,490	146	320	274	659	111		1,401	528		1.98	2.10	1.06	
Crawford	1,739	95	385	304	824	131		1,719	568		3.56	3.15	1.34	
Decatur	403	30	70	32	228	43		390	127		2.63	2.46	1.17	
Dickinson	1,073	110	212	181	482	86	2	979	408		1.83	1.76	.98	
Doniphan	606	52	195	32	236	71		555	233		2.24	1.83	.95	
Douglas	1,112	93	332	231	484	70	2	1,023	406		2.30	2.27	1.16	
Edwards	435	35	137	54	164	45		397	125		2.34	2.12	.82	
Elk	361	37	81	51	143	19		356	144		1.89	1.86	1.04	
Ellis	546	49	137	104	203	53		450	149		2.19	1.82	.81	
Fillsworth	481	54	106	61	222	38		478	208		1.71	1.62	.83	
Finney	574	41	210	95	212	26		498	127		2.70	2.70	1.01	
Ford	913	77	205	200	379	52		619	215		2.27	1.99	1.03	
Franklin	894	81	258	108	353	94		776	313		2.16	1.84	.97	

1 Includes \$219,734, levy of private car lines, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

County	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1932	1922	1912
	Total	State	County	Cities	School districts	Townships	Other civil divisions	1922	1912	
Geary.....	\$522	\$40	\$128	\$100	\$226	\$28	.....	\$466	\$169	\$.98
Gove.....	278	25	41	24	166	.....	.....	232	67	2.14
Graham.....	324	27	63	22	173	39	.....	312	110	2.02
Grant.....	166	13	56	17	80	.....	.....	62	27	1.66
Gray.....	339	32	68	30	208	1	.....	272	65	2.44
Greene.....	133	12	30	10	69	.....	.....	97	36	2.07
Greenwood.....	893	98	175	79	425	116	.....	746	290	1.88
Hamilton.....	297	17	100	27	91	2	.....	151	64	1.79
Harper.....	519	64	130	196	196	67	.....	535	245	2.73
Harvey.....	849	85	204	155	366	39	.....	717	307	1.53
Haskell.....	211	17	53	28	111	2	.....	94	37	1.92
Hodgeman.....	243	25	88	17	104	1	.....	160	61	2.45
Jackson.....	600	62	164	49	237	87	\$3	591	267	1.87
Jefferson.....	552	61	269	62	152	7	1	682	251	1.89
Jewell.....	598	75	129	68	260	66	.....	602	276	1.69
Johnson.....	1,138	106	262	59	533	177	1	823	313	1.35
Kearney.....	197	19	45	16	113	3	1	157	69	2.07
Kingman.....	540	60	175	39	219	47	1	517	208	1.33
Kiowa.....	305	26	71	27	180	1	.....	261	143	2.08
Labette.....	1,277	89	336	249	578	25	.....	1,075	423	1.54
Lane.....	168	19	54	6	79	10	.....	109	53	2.28
Leavenworth.....	1,280	84	287	304	437	117	1	1,164	465	2.45
Lincoln.....	373	51	133	32	145	11	1	384	169	1.31
Linn.....	542	45	191	44	191	70	1	464	207	1.43
Logan.....	273	21	58	23	145	23	.....	199	64	1.95
Lyon.....	1,217	109	301	223	481	103	.....	1,000	463	2.59
McPherson.....	860	129	188	106	367	71	.....	1,000	463	2.16
Marion.....	863	122	169	125	405	49	23	940	347	1.98
Marshall.....	921	105	243	149	312	112	.....	757	361	1.28
Meade.....	385	31	119	41	149	45	.....	256	110	1.49

Miami.....	81	77	318	82	279	55	620	278	2 06	1 50	.95
Mitchell.....	518	61	141	54	218	44	546	214	1 65	1 47	.77
Montgomery.....	2, 009	141	402	455	893	107	1, 939	873	2 55	2 73	1 47
Morris.....	475	50	104	54	220	46	481	205	1 82	1 79	.84
Morton.....	205	12	28	24	127	14	139	18	3 31	2 63	.80
Nemaha.....	737	86	208	89	263	100	696	311	1 66	1 43	.77
Nesho.....	665	68	226	22	288	61	756	325	1 88	1 94	1 10
Ness.....	394	38	94	41	182	39	293	99	2 02	1 60	.98
Norton.....	364	38	123	58	294	51	476	181	2 85	2 30	1 11
Osage.....	646	63	171	66	270	75	674	266	1 99	1 91	.64
Osborne.....	524	51	162	46	220	45	475	179	1 99	1 60	.74
Ottawa.....	450	54	135	21	192	443	443	234	1 63	1 47	.57
Pawnee.....	510	52	88	67	240	71	505	168	1 90	1 73	.70
Phillips.....	480	48	120	56	204	41	441	264	1 90	1 59	1 23
Pottawatomie.....	664	64	161	60	283	94	620	304	1 99	1 73	1 06
Prairie.....	613	60	127	66	311	49	621	207	1 97	1 96	.90
Rawlins.....	312	24	62	28	162	36	296	88	2 46	2 16	1 16
Reno.....	2, 362	197	424	611	1, 021	107	2, 051	671	2 32	2 13	.87
Republic.....	885	80	167	45	287	55	597	258	1 43	1 35	.71
Rice.....	739	81	199	105	302	52	644	296	1 75	1 50	.85
Riley.....	916	76	230	160	387	63	691	270	2 30	1 77	.95
Rooks.....	400	35	108	30	183	44	443	180	2 17	2 03	.85
Rush.....	382	40	83	35	180	44	327	135	1 82	1 60	.85
Russell.....	519	55	142	67	196	58	410	186	1 82	1 50	.78
Saline.....	1, 321	129	227	340	574	51	1, 063	400	1 83	1 70	.96
Scott.....	210	18	40	15	123	14	179	67	2 26	2 30	1 15
Sedgwick.....	5, 960	431	955	1, 522	2, 892	138	4, 183	1, 601	2 63	2 49	1 40
Seward.....	406	30	86	90	190	10	287	83	2 61	2 36	1 25
Shawnee.....	4, 069	262	661	1, 307	1, 715	141	2, 871	1, 134	2 89	2 54	1 36
Sheridan.....	326	25	75	22	171	33	273	84	2 50	1 94	.98
Sherman.....	438	25	87	71	234	21	286	89	3 51	2 49	1 05
Smith.....	542	66	130	85	296	55	604	280	1 61	1 40	1 03
Stafford.....	468	56	139	46	189	35	500	294	1 99	1 63	.77
Stanton.....	144	13	37	11	83	20	49	39	2 43	2 00	1 06
Stevens.....	269	21	25	33	165	25	167	39	2 45	2 00	1 38
Sumner.....	1, 304	127	354	145	562	114	1, 186	519	1 99	1 85	.97
Thomas.....	304	29	56	16	270	33	324	102	2 66	2 28	.89
Trego.....	276	26	66	38	112	34	242	101	2 08	1 65	1 11
Wabaunsee.....	446	54	144	35	155	58	481	214	1 60	1 60	.90
Wallace.....	181	14	34	7	115	11	178	45	2 46	2 39	.92
Washington.....	660	88	186	55	283	98	654	310	1 53	1 37	.78
Wichita.....	121	15	27	11	67	1	87	29	1 55	1 54	.83
Wilson.....	735	68	214	61	283	77	814	245	2 06	2 19	.78
Woodson.....	323	32	78	92	119	45	313	148	1 97	1 74	1 00
Wyandotte.....	6, 066	324	1, 116	1, 718	2, 529	168	4, 171	1, 800	3 63	2 96	1 60

KENTUCKY

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Kentucky relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 120 counties, the 369 cities, towns, and villages, the 365 school districts, and the 73 other civil divisions (drainage districts), or a total of 928 political units that have power to levy taxes or incur debt.

The data for Kentucky were compiled largely from reports on file in the offices of State tax commission and the State superintendent of public instruction, Frankfort, Ky., and from reports secured by local agents and through correspondence.

Fiscal year.—For Kentucky the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Kentucky on January 1, 1932, was 2,635,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Kentucky the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$2,997,806. This excess of governmental costs over revenue receipts was 3.1 percent for the State government and 10.4 percent for the cities, towns, and villages. For the counties, the school districts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.5 for the counties, 3.6 for the school districts, and 72.2 for the other civil divisions. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$19,264,933.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$92, 112, 159	100. 0	\$95, 109, 965	100. 0	\$113, 417, 913	100. 0	\$51, 062, 800	100. 0
State government.....	36, 930, 115	40. 1	38, 086, 662	40. 0	16, 223, 691	14. 3	10, 964, 088	21. 5
Counties.....	11, 863, 658	12. 9	11, 687, 971	12. 3	33, 202, 412	29. 3	11, 303, 961	22. 1
Cities, towns, and villages ¹	25, 778, 660	28. 0	28, 452, 502	29. 9	53, 205, 173	46. 9	16, 758, 792	32. 8
School districts ¹	17, 431, 284	18. 9	16, 819, 863	17. 7	10, 096, 016	8. 9	12, 035, 959	23. 6
Other civil divisions.....	108, 442	. 1	62, 967	. 1	690, 621	. 6	.....	.....

¹ Data for the schools of Ashland, Lexington, Louisville, Paducah, and Paris are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Kentucky and all subdivisions of the State amounted to \$92,112,159, or an average of \$34.96 for each person in the State. Of this amount \$36,930,115 was for the State; \$11,863,658 for the counties; \$25,778,660 for the cities, towns, and villages; \$17,431,284 for the school districts; and \$108,442 for the other civil divisions. The revenues collected include \$48,157,310, general property taxes; \$1,216,850, special taxes; \$688,332, poll taxes; \$16,954,850, licenses and permits; \$4,674,669, special assessments; \$10,866,257, subventions, donations, and pension assessments; \$872,977, interest, rents, and highway privileges; \$3,797,008, earnings of public service enterprises; \$4,299,658, earnings of general departments; and \$584,248, fines, forfeits, and escheats. Of the \$10,866,257 classified as subventions, donations, and pension assessments, \$3,674,046 represents subventions by the Federal Government to the State, principally for highways. The schools of the cities of Louisville, Lexington, Paducah, Ashland, and Paris are administered by the city government. Therefore, the data for the schools of these cities are included with the data for cities, towns, and villages.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$15,734,000 in 1912, \$29,427,000 in 1922, and \$36,355,580 in 1932, this being an increase of 23.5 percent from 1922 to 1932, and 131.1 percent from 1912 to 1932. Special taxes amounted to \$462,000 in 1912, \$682,000 in 1922, and \$1,216,850 in 1932. Poll taxes amounted to \$594,000 in 1912, \$570,000 in 1922, and \$422,216 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,807,000 in 1912, \$5,528,000 in 1922, and \$16,845,362 in 1932. Special assessments amounted to \$683,000 in 1912, \$744,000 in 1922, and \$4,470,712 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Kentucky and all subdivisions of the State for 1932 amounted to \$95,109,965, or an average expenditure of \$36.09 per person. Of the total amount expended, \$38,086,662 was disbursed by the State government; \$11,687,971 by the counties; \$28,452,502 by the cities, towns, and villages; \$16,819,863 by the school districts; and \$62,967 by the other civil divisions. The total comprises \$65,500,272 for operation and maintenance of general departments; \$1,988,305 for operation and maintenance of public service enterprises; \$5,358,649 for interest on debt; and \$22,262,739 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Kentucky were limited to the State, counties, and cities, towns, and villages with a

population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$21,659,000 to \$51,752,488, or 138.9 percent; interest payments, from \$1,395,000 to \$4,784,387, or 243 percent; and outlay payments, from \$4,395,000 to \$20,589,778, or 368.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt, less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Kentucky and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$113,417,913, or an average per capita of \$43.04. In 1922 the average per capita was \$20.68, and in 1912, \$12.85.

Of the total debt reported for 1932, \$16,223,691 was for the State government; \$33,202,412 for the counties; \$53,205,173 for the cities, towns, and villages; \$10,096,016 for the school districts; and \$690,621 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 109.5 percent from 1922 to 1932 and 265.3 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 127.2 percent from 1922 to 1932 and 279.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

For the purpose of assessment, real and personal property is assessed at its fair cash value—estimated at the price it would bring at a fair voluntary sale. Assessments are made by the county tax commissioner and his deputies. The return and listing of property for taxation commences on the first day of July and must be completed by October 31.

The assessed valuation of all property in Kentucky subject to levies of the general property tax was \$3,059,586,369 in 1932 as compared with \$2,404,147,000 in 1922 and \$1,031,174,000 in 1912. The per capita assessed valuation increased from \$441.37 in 1912 to \$984.20 in 1922, and to \$1,161.13 in 1932.

TAX LEVIES

State, county, and school district taxes are collected by the sheriff. In cities, collection is made by the tax receiver or collector, treasurer, marshal or sheriff. Taxes become due and payable on or after March 1 and become delinquent on December 1.

The total levies of the general property tax for the State and all subdivisions were \$17,669,000 for 1912, \$37,322,000 for 1922, and \$51,062,800 for 1932, this being a per capita of \$7.56, \$15.28, and \$19.38, respectively.

Of the total levies reported for 1932, \$10,964,088 was for the State government; \$11,303,961 for the counties; \$16,758,792 for the cities, towns, and villages; and \$12,035,959 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$1.71 for 1912, \$1.55 for 1922, and \$1.67 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service enterprises	Earnings of general departments
				Total	General property	Poll	Licenses and permits							
Grand total	2,635,000	892,112	\$34.96	\$87,017	\$48,157	\$688	\$16,955	\$4,675	\$584	\$10,668	\$200	\$873	\$4,300	\$3,797
State government	2,635,000	36,930	14.02	27,318	10,675	7	15,426	2,706	363	3,674	20	227	2,532	
Counties	2,635,000	11,864	4.50	10,806	10,304	396	106	47	47	584	26	32	389	
Cities, towns, and villages	994,451	25,778	25.92	17,621	16,145	53	1,423	1,771	174	774	127	578	936	3,797
School districts ²		17,431	(¹)	11,272	11,033	239				5,634	47	86	442	
Other civil divisions		109	(¹)					108					1	
ADAIR	16,401	108	6.58	59	52	7				49				
County	16,401	30	1.83	25	21	4				5				
Cities, towns, and villages	1,195	5	4.18	5	5									
School districts		73	(¹)	29	26	3				44				
ALLEN	15,180	155	10.21	95	83	7	5			43		2	9	6
County	15,180	47	3.10	39	33	4	2			5			3	
Cities, towns, and villages	1,867	19	10.18	11	8		3					1	1	6
School districts		89	(¹)	45	42	3				38		1	5	
ANDERSON	8,494	159	18.72	114	102	5	7		1	24			9	11
County	8,494	59	6.95	47	39	4	4			5			7	
Cities, towns, and villages	1,763	29	16.45	16	13		3		1				1	11
School districts		71	(¹)	51	50	1				19			1	
BALLARD	9,910	200	20.18	165	162	2	1	4		30			1	
County	9,910	76	7.67	71	70	1				5				
Cities, towns, and villages	2,495	8	3.21	7	6		1						1	
School districts		112	(¹)	87	86	1				25				
Other civil divisions		4	(¹)					4						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated Popula- tion 1	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, depart- ments and in- terest	Earn- ings of public service enter- prises	Earn- ings of general depart- ments
					Total	General property	Poll	Licenses and per- mits							
BAREN	25,900	\$270	\$10.42	\$180	\$169	\$15	\$6		\$3	\$68		\$1	\$18		
County	25,900	80	3.09	63	54	9			1	5			11		
Cities, towns, and villages	40	40	6.46	38	31	1	6		2						
School districts	6,189	150	(c)	79	74	5				63		1	7		
BATH	11,075	154	13.91	116	112	1	3	\$3		33		1	1		
County	11,075	64	3.76	58	57			1		5		1			
Cities, towns, and villages	12	12	6.61	7	7		2	3							
School districts	1,316	78	(c)	49	45	1				28			1		
BELL	39,000	584	14.75	433	392	12	29	5	4	118		5	19		
County	39,000	149	3.76	140	130	10				5		4			
Cities, towns, and villages	127	114	8.90	114	84	1	29	5	4				4		
School districts	14,267	308	(c)	179	178	1				113		1	15		
BOONE	9,600	283	26.35	189	185	4		1		23			40		
County	9,600	102	10.63	98	96	2				4					
Cities, towns, and villages	10	10	7.67	8	8			1					1		
School districts	1,304	141	(c)	83	81	2				19			39		
BOURBON	18,060	458	25.36	380	354	6	20	6	1	58		1	4	\$8	
County	18,060	149	8.25	144	141	3				5					
Cities, towns, and villages	178	178	24.14	151	130	1	20	6	1	11		1		8	
School districts 1	7,374	131	(c)	85	83	2				42			4		
BOYD	46,300	1,362	29.42	847	831	2	14	216	8	77		37	23	154	
County	46,300	225	4.86	217	217					5		1	1	1	
Cities, towns, and villages	35,325	1,059	29.98	573	557	2	14	216	7	55		36	18	154	
School districts 1		78	(c)	57	57					17			4		

BOYLE.....	16,500	396	24.00	282	280	7	15	9	1	43	1	14	46
County.....	16,500	91	5.52	80	76	4	15	9	1	5	1	5	46
Cities, towns, and villages.....	7,800	120	15.37	61	48	3	138	141	38	3	6	6	
School districts.....		185	(¹)										
BRACKEN.....	9,616	182	18.93	142	130	7	5	8		25	1	2	4
County.....	9,616	58	6.03	63	45	5	3			5			
Cities, towns, and villages.....	2,666	20	10.76	16	14	1	2	8		20	1	1	4
School districts.....		95	(¹)	73	71	2							
BREATHITT.....	21,200	182	8.58	107	97	8	2		1	67		7	
County.....	21,200	48	2.26	43	36	6	1			5		6	
Cities, towns, and villages.....	2,100	21	9.96	14	12	1	1			62		1	
School districts.....		113	(¹)	50	49	1							
BRECKENRIDGE.....	17,368	178	10.25	128	118	9	1		1	49			
County.....	17,368	56	3.22	51	45	5	1			5			
Cities, towns, and villages.....	2,893	14	4.84	13	12	1			1	44			
School districts.....		108	(¹)	64	61	3							
BULLITT.....	8,868	117	13.19	81	75	4	2		1	28		6	
County.....	8,868	43	4.85	37	34	2	1		1	4		1	
Cities, towns, and villages.....	1,900	6	3.16	6	5	2	1			24		6	
School districts.....		68	(¹)	38	36								
BUTLER.....	12,620	93	7.37	54	48	6				39			
County.....	12,620	20	2.30	23	19	4				6			
Cities, towns, and villages.....	668	2	2.99	2	2								
School districts.....		62	(¹)	29	27	2				33			
CALDWELL.....	13,781	248	18.00	148	134	10	4	24	7	42		3	24
County.....	13,781	56	4.06	49	44	5			2	5		1	24
Cities, towns, and villages.....	5,281	116	14.58	76	73	3	4	24	5	37		2	
School districts.....			(¹)										
CALLOWAY.....	17,662	207	11.72	131	128	2	1		1	57		18	
County.....	17,662	49	2.77	44	41	1	1		1	4		1	
Cities, towns, and villages.....	3,435	142	4.66	72	71	1				53		17	
School districts.....			(¹)										
CAMPBELL.....	75,400	2,049	27.18	1,724	1,682	1	41	11	6	139		22	119
County.....	75,400	298	3.95	280	269				1	5		3	
Cities, towns, and villages.....	64,322	987	15.34	818	777	1	41	11	5			15	119
School districts.....		764	(¹)	617	616					134		4	9
CARLELE.....	7,363	116	15.75	79	76	3		8		22		1	1
County.....	7,363	49	6.65	37	37	2				5		4	
Cities, towns, and villages.....	2,049	8	3.90	7	7								
School districts.....		51	(¹)	33	32	1				17		1	
Other civil divisions.....		8	(¹)					8					

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions, donations and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of general departments
				Total	General property	Poll	Licenses and permits							
CARROLL	8,155	\$150	\$18.39	\$123	\$115	\$5	\$3	\$1	\$1	\$24			\$1	
County	8,155	47	5.76	42	40	2				5				
Cities, towns, and villages	8,155	23	6.50	20	16	1	3	1	1				1	
School districts	3,538	80	(¹)	61	59	2				19				
CARTER	24,100	245	10.17	152	147	4	1	1	2	74	\$2		2	\$12
County	24,100	62	2.57	56	54	2				5			1	
Cities, towns, and villages	2,506	27	10.77	12	10	1	1	1	2					12
School districts		156	(¹)	84	83	1				69	2		1	
CASEY	16,747	125	7.46	70	61	8	1			54			1	
County	16,747	34	2.03	29	23	6				5				
Cities, towns, and villages	16,747	2	3.64	2	1		1							
School districts	549	89	(¹)	39	37	2				49			1	
CHRISTIAN	34,283	507	14.79	404	359	21	24	2	2	86	2		11	
County	34,283	119	3.47	114	99	15				5				
Cities, towns, and villages	12,581	139	11.05	124	98	2	24	2	2		1		10	
School districts		249	(¹)	166	162	4				81	1		1	
CLARK	17,640	395	22.39	325	305	6	14		2	48		\$2	18	
County	17,640	102	5.78	89	86	3				12			1	
Cities, towns, and villages	8,233	73	8.87	70	56		14		2					
School districts		220	(¹)	166	163	3				36		1	17	
CLAY	18,526	143	7.72	77	72	5				64			2	
County	18,526	46	2.48	40	37	3				5			1	
Cities, towns, and villages	(¹)	2	(¹)	2	2									
School districts		95	(¹)	35	33	2				59			1	

CLINTON	9,100	61	6,70	31	28	3				30										
County	9,100	21	2,31	15	14	2				5										
School districts		40	(5)			1				25										
CRITTENDEN																				
County	11,931	135	11,32	88	78	7	3			38									2	6
Cities, towns, and villages	11,931	40	3,35	33	28	4	1			5									1	
School districts	1,892	21	11,10	15	11	1	2			33									1	6
CUMBERLAND																				
County	10,204	81	7,94	41	39	2				30										
Cities, towns, and villages	10,204	22	2,16	20	18	2				2										
School districts	886	57	(5)	2	19					28										
DAVIES																				
County	44,300	1,236	27,90	746	707	14	25			5									17	347
Cities, towns, and villages	44,300	205	4,63	194	132	10	2			11									11	347
School districts	23,204	431	23,86	237	214		23			5									6	
EDMONSON																				
County	11,600	51	7,84	52	47	5				37									1	
School districts	11,600	23	(5)	33	31	3				4									1	
ELLIOTT																				
County	7,571	51	6,74	23	20	3				28										
School districts	7,571	33	(5)	10	9	1				5										
ESTILL																				
County	17,300	192	11,10	139	125	5	9			51									2	
Cities, towns, and villages	17,300	47	2,72	41	39	2				5									1	
School districts	4,829	112	(5)	65	63	2				46										
FAYETTE																				
County	70,900	2,600	37,94	2,294	2,158					106									36	125
Cities, towns, and villages	70,900	468	6,88	406	402					4									28	
School districts	46,000	1,275	(5)	1,643	1,543					102									34	58
FLEMING																			2	9
County	12,931	220	17,01	188	149	7	2			36									26	
Cities, towns, and villages	12,931	114	8,82	85	81	4				4									25	
School districts	1,265	93	(5)	60	58					32										
FLOYD																				
County	44,400	448	10,00	305	298	6	1			3									2	12
Cities, towns, and villages	44,400	125	2,82	113	108	5				5									2	5
School districts	9,757	290	(5)	30	28	1	1			3										
FRANKLIN																				
County	21,400	400	18,69	335	307	3	25			8									9	3
Cities, towns, and villages	21,400	101	4,25	86	83	3				5									7	
School districts	11,900	157	(5)	107	82		25			8									2	3

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS											
Total	Per capita		Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of public service enterprises	
			Total	General property	Poll	Licenses and permits								
FULTON		14,927	\$283	\$18.96	\$180	\$172	\$5	\$3	\$3	\$2	\$42	\$2	\$32	\$22
County		79	5.29	55	53	2				1	5		18	
Cities, towns, and villages		69	11.85	35	31	1		3	3	1			6	22
School districts		135	()	90	88	2					37		8	
GALLATIN		4,437	74	16.68	56	54		1						
County		38	8.56	31	29	1		1			13		3	
Cities, towns, and villages		5	6.25	5	5			1			5		2	
School districts		31	()	20	20						8		1	
GARRARD		11,562	218	18.85	172	164	6	2		1	34		5	6
County		69	5.97	64	60	4					5		1	
Cities, towns, and villages		18	11.04	10	8			2		1			4	
School districts		131	()	98	96	2					29			
GRANT		9,876	188	19.04	155	148	6	1	1	1	28	\$1	2	
County		69	6.90	61	57	4				1	5		1	
Cities, towns, and villages		11	6.85	10	9			1						
School districts		108	()	84	82	2					23			
GRAVES		30,778	486	15.79	364	339	12	13	37	1	81		3	
County		136	4.42	132	120	7		5			4			
Cities, towns, and villages		88	9.12	88	80			8	29	1				
School districts		253	()	174	169	5					77		2	
Other civil divisions		9	()						8				1	
GRAYSON		17,065	165	9.67	108	101	7						5	
County		56	3.28	51	47	4								
Cities, towns, and villages		4	2.38	4	4									
School districts		105	()	53	50	3					47		5	

GREEN.	11,400	77	6.75	40	36	4	4	33	4
County	11,400	19	1.67	15	13	2		4	
Cities, towns, and villages	770	4	3.19	4	4				
School districts		64	(^c)	21	19	2		29	4
GREENP.	25,300	451	17.83	332	323	4	5	92	3
County	25,300	130	5.14	125	121	2	2	5	12
Cities, towns, and villages	5,140	61	11.87	37	33	1	3	1	12
School districts		200	(^c)	170	169	1		87	3
HANCOCK.	6,147	83	13.50	69	55	4			
County	6,147	33	5.37	28	26	2		23	1
Cities, towns, and villages	1,364	4	2.93	4	3	1		4	1
School districts		46	(^c)	27	26	1		19	
HARDN.	20,913	314	15.01	208	194	10	4	1	35
County	20,913	84	4.02	75	69	6		55	15
Cities, towns, and villages	4,008	192	9.36	111	109	3	4	4	6
School districts			(^c)	212	223	5	15	1	1
HARLAN.	70,200	768	10.80	534	508	10	16	6	46
County	70,200	289	4.12	247	243	3	1	4	1
Cities, towns, and villages	10,772	72	6.68	59	42	2	2	5	32
School districts		397	(^c)	228	223	5		166	11
HARRISON.	14,859	317	21.33	258	245	8	5	2	3
County	14,859	95	6.39	90	85	5		36	14
Cities, towns, and villages	4,789	61	12.74	36	31	5	2	2	1
School districts		161	(^c)	126	124	2		31	3
HART.	16,169	146	9.03	87	82	3	2		10
County	16,169	29	1.79	24	23		1	49	5
Cities, towns, and villages	1,908	16	8.39	13	12			5	3
School districts		101	(^c)	50	47	3		44	7
HENDERSON.	26,295	793	30.16	466	440	6	20	3	43
County	26,295	156	5.93	150	144	6		72	197
Cities, towns, and villages	12,389	291	23.49	90	70	20		1	4
School districts		343	(^c)	228	226			67	3
Other civil divisions		3	(^c)				3	4	43
HENRY.	12,564	232	18.47	196	187	5	4		2
County	12,564	91	7.24	86	83	3		34	1
Cities, towns, and villages	2,497	13	5.21	13	13		4	4	1
School districts		128	(^c)	97	95	2		30	1
HICKMAN.	8,725	129	14.79	94	88	5	1	5	1
County	8,725	47	5.39	41	38	3		27	1
Cities, towns, and villages	1,717	12	6.99	10	9	1	1	6	1
School districts		66	(^c)	43	41	2		22	1
Other civil divisions		4	(^c)				4		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Sub-ventions, and grants	Dona-tions, gifts, and pension assess-ments	High-way, privi-leges, rents, and in-terest	Earn-ings of public service de-part-ments	Earn-ings of enter-prises
					Total	General property	Poll	Licenses and per-mits							
HOPKINS.....		38,000	\$602	\$15.84	\$349	\$325	\$15	\$9	\$10	\$2	\$104	\$8		\$7	\$122
County.....		129		3.39	120	114	6	6		1	5			3	122
Cities, towns, and villages.....		182		11.27	49	38	2	9	10	1					
School districts.....		291		(⁴)	180	173	7				99	8		4	
JACKSON.....		10,467	74	7.07	36	31	5				38				
County.....		10,467	25	2.39	20	17	3				5				
School districts.....		49		(⁴)	16	14	2				33				
JEFFERSON.....		367,100	17,328	47.20	12,796	12,139		657	859	42	648	115	\$440	722	1,706
County.....		367,100	2,099	5.72	2,059	2,033		6			539	114	438	40	1,706
Cities, towns, and villages.....		306,278	14,517	46.94	10,164	9,513		651	842	42	109	1	2	10	
School districts ¹			695	(⁴)	573	573			17						
Other civil divisions.....		17		(⁴)											
JESSAMINE.....		12,500	215	17.20	178	169	2	7			32			5	
County.....		12,500	76	6.08	71	69	2			5				4	
Cities, towns, and villages.....		30		6.73	26	19		7						1	
School districts ¹		4,457	109	(⁴)	81	81				27					
JOHNSON.....		23,500	237	10.09	162	154	7	1			71	3		1	
County.....		23,500	49	2.09	44	40	4			5					
Cities, towns, and villages.....		26		5.17	26	24	1	1							
School districts.....		5,033	162	(⁴)	92	90	2				66	3		1	
KENTON.....		97,000	3,046	31.40	2,252	2,127	1	124	191	10	176	2	27	31	357
County.....		97,000	406	4.06	379	379		1			4		9	1	
Cities, towns, and villages.....		81,983	1,551	18.92	958	884	1	123	191	10	2	2	13	18	357
School districts ¹			1,101	(⁴)	914	914					170		5	12	

KNOTT	15,800	145	9.18	98	81	6	1	5	52	
County	15,800	49	3.10	40	36	3	1	5	4	
Cities, towns, and villages	508									
School districts		96	(^c)	48	45	3			48	
KNOX	26,600	208	7.82	129	121	5	3			4
County	26,600	59	2.22	54	52	2			75	
Cities, towns, and villages	2,380	17	7.14	17	13	1	3		5	
School districts		132	(^c)	58	56	2			70	4
LARUE	9,083	111	12.21	73	65	5	3	1	27	9
County	9,083	38	4.18	28	24	3	1	1	5	1
Cities, towns, and villages	1,566	9	5.98	7	5		2			1
School districts		64	(^c)	38	36	2			22	4
LAUREL	21,300	211	9.91	143	135	5	3		66	2
County	21,300	72	3.38	66	63	2	1		5	1
Cities, towns, and villages	1,960	12	6.15	12	10		2			
School districts		127	(^c)	65	62	3			61	1
LAWRENCE	16,713	225	13.46	170	159	10	1	2	51	2
County	16,713	98	5.86	92	86	5	1	1	5	
Cities, towns, and villages	1,961	11	3.61	10	9	1		1		
School districts		116	(^c)	68	64	4			46	2
LEE	9,729	137	14.08	93	85	3	5		35	8
County	9,729	53	5.45	46	41	2	3		5	2
Cities, towns, and villages	906	7	7.73	6	4		2			1
School districts		77	(^c)	41	40	1			30	5
LESLIE	10,900	105	9.63	68	65	2	1	1	34	2
County	10,900	44	4.04	41	38	2	1	1	2	
School districts		61	(^c)	27	27				34	
LETCHER	37,600	490	13.03	353	312	9	32	4	107	16
County	37,600	196	4.41	162	120	4	23	6	1	2
Cities, towns, and villages	13,370	54	4.04	43	38		4	4		5
School districts		270	(^c)	188	154	4			102	9
LEWIS	14,315	183	12.78	133	131	1	1	2	43	3
County	14,315	75	5.24	70	69	1		2	3	2
Cities, towns, and villages	1,552	11	7.09	9	8		1	2		
School districts		97	(^c)	54	54				40	3
LINCOLN	17,900	197	11.01	147	137	8	2	1	48	1
County	17,900	62	3.46	57	50	7			5	
Cities, towns, and villages	2,525	16	6.34	13	13		2	1		
School districts		119	(^c)	75	74	1			43	1

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Sub-ventions and grants	Dona-tions, gifts, and pension assess-ments	High-way, privi-leges, rents, and in-terest	Earn-ings of public service enterprises
				General property		Poll	Licenses and per-mits						
				Total									
LIVINGSTON	8,608	\$101	\$11.73	\$69	\$57	\$4	\$8		\$1	\$27			\$4
County	8,608	43	5.00	36	25	3	8		1	5			1
Cities, towns, and villages	971	2	2.06	2	2								
School districts		56	(^c)	31	30	1				22			3
LOGAN	21,875	267	12.21	189	182	6	1			62			3
County	21,875	80	3.66	75	71	4				5			\$13
Cities, towns, and villages	5,213	35	6.71	21	20		1						1
School districts		152	(^c)	93	91	2				57			2
LYON	8,530	89	10.43	60	56	4				24		\$1	1
County	8,530	31	3.63	26	24	2				4		1	
Cities, towns, and villages	2,873	8	2.78	5	4	1							3
School districts		50	(^c)	29	28	1				20			1
MCCRACKEN	47,800	1,545	32.32	1,013	954	8	51	\$182	4	109		8	49
County	47,800	214	4.48	207	203	3	1			5			2
Cities, towns, and villages	34,600	1,187	34.31	706	652	4	50	175	4	69		8	45
School districts 10		137	(^c)	100	99	1				35			2
Other civil divisions		7	(^c)					7					
MCCREARY	15,100	160	10.60	108	104	4				52			
County	15,100	58	3.84	53	51	2	5			5			
Cities, towns, and villages		102	(^c)	55	53	2				47			
School districts													
McJEAN	11,072	145	13.10	78	70	5	3	27		34			2
County	11,072	29	2.62	24	21	3				5			4
Cities, towns, and villages	3,277	75	4.27	10	7		3						4
School districts		75	(^c)	44	42	2				29			2
Other civil divisions		27	(^c)					27					

MADISON	27,800	454	16.33	352	337	1	14	10	2	74		16	
County	27,800	132	4.75	114	114					6		12	
Cities, towns, and villages	8,322	95	11.42	83	68	1	14	10	2				
School districts		227	(⁴)	155	155					68		4	
MACOFFIN	16,000	116	7.25	67	63	3	1			48		1	
County	16,000	37	2.31	33	30	2	1			3		1	
School districts		79	(⁴)	34	33	1				45			
MARION	15,499	174	11.23	118	109	5	4	2	1	46		5	
County	15,499	56	3.61	48	43	4				5		3	
Cities, towns, and villages	3,248	22	6.77	16	13		3	2	1			1	
School districts		96	(⁴)	54	53	1				41		1	
MARSHALL	12,889	171	13.27	118	108	7	3			45		5	3
County	12,889	62	4.81	57	52	5				5			
Cities, towns, and villages	1,369	13	9.50	9	6		3					1	3
School districts		96	(⁴)	52	50	2				40		4	
MARTIN	8,700	96	11.03	61	56	2	3			34		1	
County	8,700	37	4.25	28	28	1	3			4		1	
School districts		59	(⁴)	29	28					30			
MASON	19,000	483	25.42	418	395	6	17	9	2	47	\$4	2	1
County	19,000	159	8.37	154	151	3				5			
Cities, towns, and villages	6,975	85	12.19	73	55	1	17	9	2			1	
School districts		239	(⁴)	191	189	2				42	4	1	1
MEADE	8,042	95	11.81	68	63	5				27			
County	8,042	2	4.23	29	26	3				5			
Cities, towns, and villages	610	2	3.28	2	2								
School districts		59	(⁴)	37	35	2				22			
MENEFEE	4,968	57	11.50	38	35	3				19			
County	4,968	30	6.05	25	23	5				5			
School districts		27	(⁴)	13	12	1				14			
Mercer	14,471	289	19.97	217	211	4	2		1	41	4	7	17
County	14,471	72	4.98	67	65	2				5			
Cities, towns, and villages	4,820	59	12.24	34	32		2		1			6	1
School districts		158	(⁴)	116	114	2				36	4	1	17
METCALFE	9,373	77	8.22	42	37	5				30		5	
County	9,373	31	3.31	22	19	3				5		4	
School districts		46	(⁴)	20	18					25		1	
MONROE	13,077	95	7.26	54	49	5				40		1	
County	13,077	27	2.06	23	21	2				4			
Cities, towns, and villages	1,001	4	4.00	27	24					36			
School districts		64	(⁴)			3						1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
MONTGOMERY	11,660	\$249	\$21.36	\$181	\$170	\$4	\$7	\$23	\$5	\$36			\$4
County	11,660	88	7.55	82	79	2	1		1	5			
Cities, towns, and villages	4,350	55	12.64	28	22		6	23	4				
School districts		106	(⁶)	71	69	2				31			4
MORGAN	15,130	109	7.20	61	54	7				48			
County	15,130	33	2.18	28	23	5				5			
Cities, towns, and villages	15,569	1	1.76	1	1								
School districts		75	(⁶)	32	30	2				43			
MUHLERBERG	38,500	407	10.57	281	262	13	6	12	2	107		\$1	4
County	38,500	84	2.18	78	70	8			1	5			
Cities, towns, and villages	8,348	58	6.95	55	48	1	6		1				2
School districts		253	(⁶)	148	144	4				102		1	2
Other civil divisions		12	(⁶)					12					
NELSON	16,600	246	14.82	166	157	6	3		1	46	\$1		\$32
County	16,600	88	5.30	83	81	2				5			
Cities, towns, and villages	2,667	49	18.37	16	12	1	3		1				
School districts		109	(⁶)	67	64	3				41	1		
NICHOLAS	8,571	158	18.43	129	122	5	2		1	23			1
County	8,571	62	7.23	57	54	3				5			4
Cities, towns, and villages	1,469	17	11.57	12	10		2		1				
School districts		79	(⁶)	60	58	2				18			1
OHIO	24,469	266	10.87	187	174	10	3	2	1	71			4
County	24,469	81	3.31	76	69	5	2			5			1
Cities, towns, and villages	3,671	14	3.81	12	10	1	1		1				1
School districts		169	(⁶)	99	95	4				66			4
Other civil divisions		2	(⁶)					2					

OLDHAM	7,402	147	19.86	116	113	2	1	1	1	23	4	3
County	7,402	48	6.48	43	42	1	1	1	1	5	4	3
Cities, towns, and villages	1,703	14	8.22	10	9	1	1	1	1	18	4	3
School districts		86	(c)	63	62	1						
OWEN	10,710	118	11.02	85	81	4				30	2	1
County	10,710	40	3.73	35	33	2				5	1	
Cities, towns, and villages	136	76	13.39	50	48	2				25	1	
School districts			(c)									
OWSLEY	7,223	48	6.65	22	18	3	1	1		25	1	
County	7,223	15	2.08	10	7	1	1			5		
Cities, towns, and villages		33	(c)	12	11					20	1	
School districts												
PENDLETON	10,876	236	21.70	187	176	9	2	1		29	1	17
County	10,876	95	8.73	89	82	7				5	1	
Cities, towns, and villages	2,240	27	12.05	9	7	2	2	1				17
School districts		114	(c)	80	87	2				24	1	
PERRY	44,900	419	9.33	275	259	7	9	20	1	118		5
County	44,900	123	2.74	118	114	4	4		1	4		
Cities, towns, and villages	7,021	48	8.84	28	19		9	20				
School districts		248	(c)	128	126	3				114	5	
PIKE	65,600	684	10.43	481	444	16	1			187	2	27
County	65,600	231	3.52	227	220	7				4		
Cities, towns, and villages	6,484	36	8.64	27	25	1	1				2	27
School districts		397	(c)	207	199	8				183	5	
POWELL	5,800	57	9.83	35	33	2				22		
County	5,800	19	3.28	14	13	1				5		
Cities, towns, and villages		1	1.05	1	1							
School districts		37	(c)	20	19	1	1			17		
PULASKI	35,900	434	12.09	297	278	12	7		3	108	2	23
County	35,900	107	2.98	85	75	4	6		1	5	16	
Cities, towns, and villages	7,685	253	9.63	74	69	7	1		2	2	1	6
School districts			(c)	143	136					103		
ROBERTSON	3,344	51	15.25	39	36	3				12		
County	3,344	26	7.78	21	19	2				5		
Cities, towns, and villages		24	2.39	1	1							
School districts			(c)	17	16	1	1			7		
ROCKCASTLE	15,149	153	10.10	103	96	6	1			48	2	
County	15,149	43	2.84	39	36	3				4		
Cities, towns, and villages	2,451	9	3.63	7	7	1	1					
School districts		101	(c)	55	53	2				44	2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population:	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Sub-ventions and grants	Dona-tions, gifts, and pension assess-ments	High-way privi-leges, depart-ments and in-terest	Earn-ings of public service enter-prises	
				Total	General property	Poll	Licenses and per-mits							
ROWAN.....	11,100	\$97	\$8.74	\$59	\$56	\$3			\$1	\$36			\$1	
	County.....	25	2.25	18	18	2				4				1
	Cities, towns, and villages.....	7	6.28	6	6				1					
	School districts.....	65	(⁴)	33	32	1				32				
RUSSELL.....	11,900	93	7.82	48	40	4	\$4		1	39			5	
	County.....	37	3.11	26	20	2	4		1	5			5	
	Cities, towns, and villages.....	56	(⁴)	22	20	2				34				
	School districts.....													
SCOTT.....	14,400	354	24.58	308	290	6	12		1	40			5	
	County.....	145	10.07	136	131	4	1			5			4	
	Cities, towns, and villages.....	5,097	36	7.06	35	23	1	11	1					
	School districts.....		173	(⁴)	137	136	1			35			1	
SHELBY.....	17,679	373	21.10	317	297	7	13		1	50			5	
	County.....	154	8.71	138	132	5	1			14			2	
	Cities, towns, and villages.....	33	7.83	32	30		12		1					
	School districts.....		186	(⁴)	147	145	2			36			3	
SIMPSON.....	11,400	148	12.98	105	98	5	2		2	30			11	
	County.....	56	4.91	40	37	3			1	5			10	
	Cities, towns, and villages.....	3,056	21	5.87	20	17	1	2	1					
	School districts.....		71	(⁴)	45	44	1			25			1	
SPENCER.....	6,606	98	14.93	71	68	2	1		1	20		\$1	4	\$1
	County.....	41	6.21	31	30	1			1	4			4	
	Cities, towns, and villages.....	6	8.23	5	4		1							1
	School districts.....		51	(⁴)	35	34	1			16				

County.	1890	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000	2010	2020
TAYLOR														
County.....	12,047	119	9,88	77	65	8	4	---	---	38	---	---	4	---
Cities, towns, and villages.....	12,047	36	2,99	27	22	1	1	---	---	5	---	---	4	---
School districts.....	1,923	14	7,28	14	10	3	3	---	---	33	---	---	---	---
TODD														
County.....	13,520	181	13,39	138	133	3	2	---	---	2	35	\$2	4	---
Cities, towns, and villages.....	13,520	82	6,07	75	75	---	---	---	---	1	5	---	1	---
School districts.....	2,984	19	6,37	15	12	1	2	---	---	1	---	---	3	---
TRIGG														
County.....	12,531	137	1,093	78	70	6	2	\$13	---	43	---	---	3	---
Cities, towns, and villages.....	12,531	40	3,19	35	31	4	---	---	---	5	---	---	---	---
School districts.....	1,340	20	14,93	6	4	---	2	13	---	---	---	---	1	---
TRIMBLE														
County.....	5,348	62	11,59	42	39	3	---	---	---	38	---	---	2	---
School districts.....	5,348	40	4,11	18	16	2	---	---	---	19	---	---	1	---
UNION														
County.....	17,053	304	17,83	212	200	9	3	20	---	2	49	---	2	18
Cities, towns, and villages.....	17,053	90	5,28	84	79	5	---	---	---	5	---	---	1	---
School districts.....	6,385	53	8,30	25	22	---	3	7	---	2	---	---	---	18
Other civil divisions.....	148	148	(^c)	103	99	4	---	---	---	44	---	---	1	---
WARREN														
County.....	34,200	713	20,85	480	454	9	17	8	---	9	80	6	65	62
Cities, towns, and villages.....	34,200	187	5,47	136	142	4	2	---	---	1	5	5	34	---
School districts.....	13,797	230	16,67	200	105	2	15	8	---	8	---	1	29	62
WASHINGTON														
County.....	12,623	155	12,28	106	98	6	2	2	---	1	40	---	6	---
Cities, towns, and villages.....	12,623	51	4,04	44	40	4	---	---	---	5	---	---	2	---
School districts.....	1,487	16	10,76	13	11	---	2	2	---	1	---	---	---	---
WAYNE														
County.....	15,848	134	8,46	73	66	5	2	---	---	2	49	---	5	5
Cities, towns, and villages.....	15,848	35	2,21	29	26	3	---	---	---	1	5	---	---	---
School districts.....	1,503	14	9,31	8	6	---	2	---	---	1	---	---	5	---
WEBSTER														
County.....	20,534	357	17,39	214	203	8	3	3	---	5	55	---	1	62
Cities, towns, and villages.....	20,534	97	4,72	73	69	4	---	---	---	3	4	---	1	---
School districts.....	9,235	91	9,85	27	23	1	3	---	---	2	---	---	16	62
Other civil divisions.....	---	166	(^c)	114	111	3	---	---	---	51	---	---	1	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and es-cheats	Sub-ventions and grants	Dona-tions, gifts, and pension assessments and in-terest	High-way privi-leges, and general de-part-ments	Earn-ings of public service enter-prises	
					Total	General property	Poll	Licenses and per-mits							
WHITLEY	County	30,100	\$477	\$15.85	\$191	\$170	\$10	\$11	\$40	\$6	\$90		\$1	\$19	\$130
	Cities, towns, and villages	11,031	59	1.96	53	48	5	1	40	1	5		1	1	130
	School districts		225	20.40	48	36	4	11		5				18	
		193	(⁴)	90	86	4					85				
WOLFE	County	8,425	77	9.14	42	39	3				31			4	
	Cities, towns, and villages		36	4.27	27	25	2				5			4	
	School districts		41	(⁴)	15	14	1				26				
WOODFORD	County	10,981	238	21.67	177	170	3	4		1	30	\$1	1	15	13
	Cities, towns, and villages	3,052	86	7.83	77	75	2				5		4	4	13
	School districts		47	15.40	26	22		4		1				7	
		105	(⁴)	74	73	1					25	1	1	4	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Includes \$676,744, inheritance taxes, and \$40,109, other special taxes, for State purposes only.³ Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.⁴ Not computed.⁵ Exclusive of schools in the city of Paris, data for which are tabulated with the city.⁶ Exclusive of schools in the city of Ashland, data for which are tabulated with the city.⁷ Not available.⁸ Exclusive of schools in the city of Lexington, data for which are tabulated with the city.⁹ Exclusive of schools in the city of Louisville, data for which are tabulated with the city.¹⁰ Exclusive of schools in the city of Paducah, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leases, and rents, and interest	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits						
	994,451	\$25,778	\$25.92	\$17,631	\$16,145	\$53	\$1,493	\$1,771	\$774	\$197	\$578	\$3,797	
	485,200	19,923	41.06	13,391	12,961	4	926	1,390	70	124	528	2,369	
	308,100	14,495	47.05	10,150	9,500		650	842	42	539	114	672	
	66,200	1,364	20.60	859	744		115	138	8	2	13	15	
	46,000	1,927	41.89	1,645	1,543		102	84	11	98	8	34	
	34,600	1,187	34.31	706	652	4	50	175	4	69		9	
	30,300	950	31.35	531	522		9	151	5	55		18	
	174,245	2,748	15.77	1,683	1,490	6	197	82	36		29	68	
	8,000 to 30,000 population									1		849	
	Newport	619	20.81	474	451		23		3		15	8	
	Owensboro	599	25.93	236	213		23		5			11	
	Bowling Green	227	17.73	119	102	2	15	8				29	
	Frankfort	122	10.25	107	82		25		8		7		
	Henderson	289	24.77	88	68		20				4		
	Hopkinsville	132	12.11	117	92	2	23	2	2				
	Fort Thomas	96	8.81	89	80			2	1	1		10	
	Middlesboro	88	8.22	85	65	1	19		1			4	
	Dayton	132	14.19	132	123		9					2	
	Jenkins	29	3.19	26	24		2						
	Corbin	200	22.73	29	19	1		40	5			3	
	Bellevue	56	6.44	55	48		7				1	1	
	Mayfield	86	10.24	56	48		8	29					
	Winchester	73	8.87	70	56		14				1		

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated Popula- tion	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments and permits	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licen- ses and permits							
2,500 to 8,000 population.....	147,944	\$1,844	\$12.46	\$1,142	\$936	\$16	\$190	\$202	\$39	\$11	\$2	\$10	\$37	\$401
Hazard.....	7,021	48	6.84	28	19	—	9	20	—	—	—	—	—	122
Madisonville.....	6,908	143	20.70	20	15	—	5	—	1	—	—	—	—	46
Danville.....	6,729	116	17.24	57	43	—	14	9	1	—	—	—	3	—
Maysville.....	6,537	84	12.81	72	54	1	17	9	2	—	—	1	—	—
Richmond.....	6,495	76	11.70	74	61	—	13	—	2	—	—	—	—	—
Ludlow.....	6,485	108	16.65	52	47	—	5	28	1	11	—	—	3	26
Paris.....	6,204	171	27.56	144	123	1	20	6	1	—	2	1	—	8
Somerset.....	5,508	64	11.62	61	40	1	—	—	1	—	—	—	—	—
Glasgow.....	5,042	35	6.94	33	26	1	6	65	2	2	—	—	—	—
Cattlettsburg.....	5,025	109	21.69	42	35	2	5	—	2	—	—	—	—	—
Princeton.....	4,764	76	15.95	22	16	2	4	24	5	—	—	—	1	24
Providence.....	4,742	77	16.24	13	11	—	2	—	2	2	—	—	62	—
Cynthiana.....	4,386	99	13.45	40	34	1	5	2	2	2	—	—	1	14
Mount Sterling.....	4,350	55	12.64	28	22	—	6	23	4	4	—	—	—	—
Harlan.....	4,327	47	10.86	42	28	1	13	—	2	—	—	—	3	—
Central City.....	4,321	43	9.95	41	37	1	3	—	—	—	—	—	2	—
Georgetown.....	4,229	33	7.80	32	20	1	11	—	1	—	—	—	—	—
Shelbyville.....	4,033	32	7.93	31	19	—	12	—	1	—	—	—	—	—
Harrodsburg.....	4,029	54	13.40	30	29	—	1	—	1	—	—	6	1	16
Irvine.....	3,640	24	6.59	24	18	—	6	—	—	—	—	—	—	—
Pineville.....	3,567	39	10.93	29	19	—	10	5	3	—	—	—	2	—
Fulton.....	3,502	50	14.28	20	19	—	1	3	—	—	—	—	5	22
Pikeville.....	3,376	51	15.11	22	20	1	1	—	—	—	—	—	2	27
Earlington.....	3,309	11	3.32	11	9	1	1	—	11	—	—	—	6	—
Russellville.....	3,287	28	8.49	14	13	1	1	—	—	—	—	—	1	13

Lebanon.....	3,248	22	6.77	16	13	3	2	1	4	1	1	1	1
Nicholasville.....	3,128	21	6.71	18	12	6	3	1	1	1	1	1	1
Clifton.....	3,060	58	18.83	53	52	1	3	1	1	1	1	1	1
Franklin.....	3,056	21	6.87	20	17	2	5	1	1	1	1	1	1
Elsmere.....	2,917	10	3.43	5	4	1	1	1	1	1	1	1	1
Murray.....	2,891	15	5.19	14	12	1	1	1	1	1	1	1	1
Cumberland.....	2,639	14	3.31	8	8	1	1	1	1	1	1	1	1
Elizabethtown.....	2,890	31	11.97	16	12	4	1	1	1	1	1	1	1
Morganfield.....	2,551	19	7.45	10	9	1	1	1	1	1	1	1	1
Less than 2,500 population.....	187,062	1,263	6.75	905	768	110	97	29	11	43	178	178	178

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Operation and maintenance of general departments															
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous public service enterprises	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$95, 110	\$38. 09	\$65, 500											\$1, 989	\$5, 359	\$32, 982
State government.....	38, 087	14. 45	24, 384	\$3, 577	\$808	\$600	\$6, 141	\$2, 554	\$9, 295	\$22	\$26	\$1, 017	\$344	77	899	12, 817
Counties.....	11, 688	4. 44	9, 401	3, 138	490	522	3, 421	1, 421	15	24			380		1, 504	783
Cities, towns, and villages.....	28, 462	28. 61	16, 980											1, 912	2, 575	7, 035
School districts 1.....	16, 820	(5)	14, 738						14, 738			47			455	1, 627
Other civil divisions.....	63	(5)	47												16	
ADAIR.....	100	6. 10	96												3	1
County.....	27	1. 65	24	9	1	2	3						9		3	
Cities, towns, and villages.....	5	4. 18	5						67							1
School districts.....	68	(5)	67													
ALLEN.....	168	11. 07	151													
County.....	59	3. 89	52	12	4	1	25	8					2	3	8	6
Cities, towns, and villages.....	18	9. 64	11											3	3	1
School districts.....	91	(5)	88						88						3	3
ANDERSON.....	129	15. 19	108													
County.....	40	4. 71	30	13	1	1	8	1					6	7	11	3
Cities, towns, and villages.....	29	16. 45	21												8	2
School districts.....	60	(5)	57						57						2	
BALLARD.....	179	18. 06	161												1	
County.....	78	7. 87	65	22	6		31	5					1		5	13
Cities, towns, and villages.....	10	4. 01	9												3	10
School districts.....	90	(5)	86						86			1			2	2
Other civil divisions.....	1	(5)	1													

BARREN.....	242	9.34	209	14	5	2	6	13									14	19
County.....	54	2.16	42														8	
Cities, towns, and villages.....	38	6.14	35														2	
School districts.....	146	(¹)	132					132									5	11
BATH.....	165	14.90	137														15	13
County.....	77	6.95	54														14	9
Cities, towns, and villages.....	13	7.16	9														4	
School districts.....	75	(¹)	74					74									1	
BELL.....	495	12.50	407														74	14
County.....	110	2.78	52														57	1
Cities, towns, and villages.....	110	7.71	99														11	
School districts.....	275	(¹)	256					256									13	6
BOONE.....	289	30.10	180														25	84
County.....	148	15.42	87														18	43
Cities, towns, and villages.....	148	6.13	8														7	
School districts.....	133	(¹)	85					85									41	
BOURBON.....	497	27.52	418														2	56
County.....	249	13.79	184														9	56
Cities, towns, and villages.....	144	19.53	131														11	
School districts.....	104	(¹)	103					103									1	
BOYD.....	1,200	25.92	822															
County.....	182	3.93	119														61	82
Cities, towns, and villages.....	943	26.69	633														45	18
School districts.....	75	(¹)	70					70									187	62
BOYLE.....	365	22.18	289														3	2
County.....	80	4.85	64														20	21
Cities, towns, and villages.....	111	14.21	61														7	9
School districts.....	175	(¹)	164					164									5	9
BRACKEN.....	167	17.37	149														8	3
County.....	57	5.93	57														3	
Cities, towns, and villages.....	25	9.27	14														4	
School districts.....	85	(¹)	78					78										
BREATHITT.....	165	7.78	139														20	6
County.....	38	1.79	23														15	
Cities, towns, and villages.....	19	9.01	16														3	
School districts.....	108	(¹)	100					100									2	6
BRECKINRIDGE.....	177	10.19	155														17	5
County.....	54	3.11	42														9	4
Cities, towns, and villages.....	115	5.18	13														2	
School districts.....	108	(¹)	100					100									7	1

See footnotes at end of table.

CARLELE	111	15.08	83	13	1	1	10	5								1	13	14
County	53	7.20	31													1	10	12
Cities, towns, and villages	7	3.42	5													1	1	
School districts	49	(¹)	45						45								2	2
Other civil divisions	2	(¹)	2															
CARROLL	138	16.92	120													1	16	1
County	41	5.03	30	15			10	4							1		11	
Cities, towns, and villages	28	7.91	27													1		
School districts	69	(¹)	63														5	1
CARTER	230	9.54	180															
County	56	2.32	32	16	2	1	8	5								7	27	16
Cities, towns, and villages	25	9.98	16													7	19	5
School districts	149	(¹)	132														6	11
CASEY	116	6.93	106															
County	32	1.91	26	14	1		6	2								1	7	3
Cities, towns, and villages	1	1.82	1														6	
School districts	83	(¹)	79														1	3
CHRISTIAN	517	15.08	405															
County	119	3.47	99	71		1	16	10									28	84
Cities, towns, and villages	112	8.90	67													1	15	6
School districts	286	(¹)	239														8	37
CLARK	382	21.66	365														5	42
County	115	6.52	115	47			57	11									15	2
Cities, towns, and villages	63	7.65	54															
School districts	204	(¹)	196														9	2
CLAY	145	7.83	126															
County	51	2.75	41	11			30										11	8
Cities, towns, and villages	2	(¹)	2														10	
School districts	92	(¹)	83														1	8
CLINTON	46	5.05	43														3	
County	9	.99	7	2			5										2	
School districts	37	(¹)	36														1	
CRITTENDEN	142	11.90	113															
County	38	3.18	22	8		1	7	6								6	21	2
Cities, towns, and villages	22	11.63	14													6	16	
School districts	82	(¹)	77														3	2
CUMBERLAND	91	8.92	66														4	21
County	22	2.16	19	3	1		12									2	3	
Cities, towns, and villages	2	2.26	2															
School districts	67	(¹)	45														1	21

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter- est	Out- lays	
			Total	General govern- ment	Protec- tion to person and prop- erty	Health and sanita- tion	High- ways and correc- tions	Char- ities, hos- pitals, and correc- tions	Schools	Libra- ries	Recrea- tion	Develop- ment and con- serva- tion of natural resources			Mis- cella- neous public service enter- prises
DAVIES.....	\$1,267	\$28.60	\$702	\$12	\$9	\$6	\$66	\$21					\$266	\$91	\$208
County.....	214	4.83	179											2	2
Cities, towns, and villages.....	623	26.85	239										266	73	33
School districts.....	430	(^e)	284						\$284					16	45
EDMONSON.....	103	8.88	91												130
County.....	32	2.76	31	16			11	2						2	10
School districts.....	71	(^e)	60						60					1	1
ELLIOTT.....	49	6.47	44												1
County.....	18	2.38	14	6			5		1					4	1
School districts.....	31	(^e)	30						30					4	1
ESRILL.....	192	11.10	175												1
County.....	46	2.66	41	19		2	10	9						11	6
Cities, towns, and villages.....	27	5.59	24											5	5
School districts.....	119	(^e)	110						110					3	6
FAYETTE.....	2,598	36.64	2,183												7
County.....	549	7.74	526	98	43	62	164	154					5	138	272
Cities, towns, and villages.....	1,794	38.00	1,446							2				14	9
School districts.....	255	(^e)	211						211					124	219
FLEMING.....	219	16.94	195												44
County.....	115	8.89	99	31			61	3						17	7
Cities, towns, and villages.....	11	8.70	11											16	16
School districts.....	93	(^e)	85						85					1	7

FLOYD.....	454	10.23	402	92	2	1	15	6								22	30
County.....	131	2.96	119													12	
Cities, towns, and villages.....	31	3.18	31													10	30
School districts.....	282	(⁵)	232														
FRANKLIN.....	429	20.05	338													43	48
County.....	105	4.91	160	32			11	16								23	22
Cities, towns, and villages.....	132	11.09	118													14	
School districts.....	192	(⁵)	160													6	26
FULTON.....	261	17.49	204													33	6
County.....	73	5.23	55	33		5	12	5								23	
Cities, towns, and villages.....	57	9.79	31													5	3
School districts.....	126	(⁵)	118													5	3
GALLATIN.....	64	14.42	56													8	
County.....	28	6.31	20	8			12									8	
Cities, towns, and villages.....	5	6.25	5														
School districts.....	31	(⁵)	31														
GARRARD.....	167	14.44	146														
County.....	44	3.51	39	13	1	1	23	1								8	10
Cities, towns, and villages.....	11	6.75	7													5	
School districts.....	112	(⁵)	100													2	
GRANT.....	190	19.24	140														
County.....	67	6.78	37	16	3	1	12	4								33	17
Cities, towns, and villages.....	10	6.22	8													30	
School districts.....	113	(⁵)	95													1	1
GRAVES.....	493	16.02	372													2	16
County.....	128	4.16	56	17	8	1	17	13								50	71
Cities, towns, and villages.....	117	12.13	89													22	50
School districts.....	245	(⁵)	226													24	4
Other civil divisions.....	3	(⁵)	1													2	17
GRAYSON.....	133	8.97	143														
County.....	49	2.87	42	14		3	11	14								9	1
Cities, towns, and villages.....	4	2.38	4													7	
School districts.....	100	(⁵)	97													2	1
GREEN.....	75	6.58	71														
County.....	20	1.75	18	4			6	2								3	1
Cities, towns, and villages.....	3	3.90	3													2	
School districts.....	52	(⁵)	50														
GREENUP.....	407	16.09	317													1	1
County.....	106	4.19	82	30	16	3	16	13								44	38
Cities, towns, and villages.....	45	8.75	21													24	2
School districts.....	296	(⁵)	214													14	36

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
HANCOCK	\$79	\$12.85	\$78	\$6			\$18	\$3					\$3		\$1
County	30	4.88	30												
Cities, towns, and villages	4	2.93	4												
School districts	45	(^c)	44						\$44					1	
HARDEN	296	14.15	246	26											
County	80	3.83	71												
Cities, towns, and villages	29	7.15	18		\$2		38	5							
School districts	187	(^c)	157						157						
HARLAN	722	10.28	583	87	\$11	2	43	18							
County	272	3.87	164												
Cities, towns, and villages	67	6.22	57												
School districts	383	(^c)	362						362				3		
HARRISON	295	19.85	249	20											
County	95	6.39	67												
Cities, towns, and villages	46	9.61	35			3	40	4							
School districts	154	(^c)	147						147						
HART	157	9.71	148	7											
County	40	2.47	36			1	17	10					1		
Cities, towns, and villages	16	8.39	16												
School districts	101	(^c)	96						96						
HENDERSON	819	31.15	523	57	1	5	17	9							
County	156	5.93	100												
Cities, towns, and villages	305	24.62	156						\$1				10		
School districts	355	(^c)	264						264						
Other civil divisions	3	(^c)	3										\$3		

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Inter-est	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
LARUE	\$107	\$11.77	\$92	\$13	\$2		\$8	\$10						\$4	\$11
County	35	3.85	33											2	
Cities, towns, and villages	8	5.31	7											1	
School districts	64	(¹)	52						\$52					1	11
LAUREL	198	9.30	181	36	1	\$1	11	10						15	2
County	70	3.29	59											11	
Cities, towns, and villages	9	4.62	8											1	
School districts	119	(¹)	114						114					3	2
LAWRENCE	190	11.37	160	25	6		2	6					\$1	26	4
County	69	4.13	48											21	
Cities, towns, and villages	10	5.10	7											3	
School districts	111	(¹)	105						105					2	4
LEE	118	12.13	112	14			2							3	3
County	34	3.49	32											2	
Cities, towns, and villages	5	5.52	5												
School districts	79	(¹)	75						75						
LESLIE	113	10.37	70	7	1	1	3							1	3
County	54	4.95	13											3	40
Cities, towns, and villages	59	(¹)	57						57	\$1				3	38
School districts														2	
LETCHER	433	11.52	357	58		4	15	14						56	20
County	135	3.59	91											44	
Cities, towns, and villages	49	3.66	45											4	
School districts	249	(¹)	221						221					8	20

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General government	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways and	Char-ities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation	Develop-ment and con-serva-tion of natural resources			Mis-cella-neous
MARION	\$181	\$11.08	\$173	\$40			\$9	\$3					\$1	\$2	\$6
County	54	3.48	53	21										1	
Cities, towns, and villages	106	6.47	99												
School districts		(^c)							\$99						6
MARSHALL	159	12.34	140	30				6						13	5
County	56	4.34	49			\$1	12							7	
Cities, towns, and villages	12	8.77	8										1	3	
School districts	91	(^c)	83						83					3	5
MARTIN	91	10.46	82	15										7	2
County	32	3.68	25			1	7	2						7	
Cities, towns, and villages	59	(^c)	57						57						2
School districts															
MASON	421	22.16	378											29	14
County	120	6.32	114	42	\$1		61	7					3	6	
Cities, towns, and villages	73	10.47	62											11	
School districts	228	(^c)	202						202					12	14
MEADE	92	11.44	82											10	
County	34	4.23	26	10	2	1	11	1					1	8	
Cities, towns, and villages	2	3.28	2												
School districts	56	(^c)	54						54					2	
MENIFEE	50	10.08	44											5	1
County	23	4.64	18	11			5	2						5	
Cities, towns, and villages	27	(^c)	26						26					6	1
School districts															

MERCER.....	214	20	5	35	5	119	1	12	19	16
County.....	66								6	
Cities, towns, and villages.....	29							12	7	
School districts.....	141	(6)							6	16
METCALFE.....	64	15	1	3	4	40			5	
County.....	24								4	
School districts.....	40								1	
MONROE.....	83	7	2	6	2		1		7	1
County.....	18								7	
Cities, towns, and villages.....	1									
School districts.....	62	(6)				61				1
MONTGOMERY.....	197	12	1	35	11				14	1
County.....	68								8	
Cities, towns, and villages.....	34	30				99	9		4	
School districts.....	102	(6)							2	1
MORGAN.....	89	5.88		1	11				3	5
County.....	21	1.39							2	
Cities, towns, and villages.....	1	1.76				61			1	5
School districts.....	67	(6)								
MUHLENBERG.....	349	10.03		5	16				17	20
County.....	84	2.18					9		8	5
Cities, towns, and villages.....	45	5.39			8				1	
School districts.....	251	(6)				230			6	15
Other civil divisions.....	6	(6)					\$4		2	
NEILON.....	241	14.52		3	1	25		24	10	5
County.....	80	4.82							5	
Cities, towns, and villages.....	43	16.12						24	2	3
School districts.....	118	(6)				113			3	2
NICHOLAS.....	151	17.62		22	8		3	3	10	2
County.....	61	7.12							7	
Cities, towns, and villages.....	19	12.93				68			3	
School districts.....	71	(6)								
OHIO.....	339	13.85		33	6		3	1	29	56
County.....	146	5.97							25	35
Cities, towns, and villages.....	13	3.54						1	1	
School districts.....	179	(6)				155			3	21
Other civil divisions.....	1	(6)							1	
OLDHAM.....	135	13.24		15	4			3	25	10
County.....	52	7.03							18	8
Cities, towns, and villages.....	10	5.87						3	3	
School districts.....	73	(6)				67		3	4	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
OWEN	\$118	\$11.02	\$107	\$17				\$13	\$4						\$10	\$1
County	44	11	35	1											9	
Cities, towns, and villages	1	7.19	1												1	1
School districts	73	(^c)	71							\$71						
OWSELY	51	7.06	47													
County	18	2.49	14	4		\$1	9								4	
Cities, towns, and villages	33	(^c)	33												4	
School districts										33						
PENDLETON	188	17.29	145													
County	66	6.07	54	43			1	10							15	15
Cities, towns, and villages	5		5												12	2
School districts	101	(^c)	86							86					2	13
PERRY	366	8.15	304													
County	101	2.25	75	23	\$5	3	16	22					1		46	16
Cities, towns, and villages	41	5.84	24												26	2
School districts	224	(^c)	205												17	13
Pike	703	10.72	581												3	16
County	230	3.51	177	13	8	5	104	27							67	45
Cities, towns, and villages	54	8.33	37												53	
School districts	419	(^c)	367												7	7
POWELL	59	10.17	55													
County	22	3.79	20	8	4		5	2					1		2	2
Cities, towns, and villages	1		1												2	
School districts	36	(^c)	34													2

PULASKI.	331	10.78	367	12	2	33					1	48	7
County	49	2.34	84									35	2
Cities, towns, and villages	50	8.07	62								1	9	5
School districts	232	(⁹)	241						232			4	1
ROBERTSON													
County	43	14.65	49									5	1
Cities, towns, and villages	22	7.48	25	6		10				3		3	
School districts	1	2.39	23						20			2	1
(⁹)	20	(⁹)											
ROCKCASTLE													
County	109	8.32	126									14	3
Cities, towns, and villages	33	2.18	33	12	1	2				3		11	
School districts	9	3.63	84						78			3	3
(⁹)	78	(⁹)											
ROWAN													
County	88	8.56	95									7	
Cities, towns, and villages	19	2.25	25	9	1	5				2		6	
School districts	7	6.28	63										
(⁹)	62	(⁹)							62			1	
RUSSELL													
County	74	6.81	81									5	2
Cities, towns, and villages	24	2.44	29	6	2	3	9	4				5	
School districts	50	(⁹)	52						50			2	
SCOTT													
County	309	22.78	328									16	3
Cities, towns, and villages	122	8.75	126	27		68	14			11		4	
School districts	42	8.44	139						145			1	
(⁹)	145	(⁹)										11	3
SHELBY													
County	284	18.84	333									32	17
Cities, towns, and villages	102	8.03	142	32	4	58	7			1		26	14
School districts	25	6.88	29									1	3
(⁹)	157	(⁹)	162						157			5	
SIMPSON													
County	134	13.86	138									5	19
Cities, towns, and villages	45	5.53	63	18	3	12	10			2		2	16
School districts	14	5.56	17									3	
(⁹)	75	(⁹)	78						75				3
SPENCER													
County	76	13.32	88								1	8	3
Cities, towns, and villages	28	5.45	36	10		14	4					8	
School districts	3	5.49	4							1			3
(⁹)	45	(⁹)	48						45				
TAYLOR													
County	105	9.38	113									1	7
Cities, towns, and villages	36	2.99	36	22	1	7				6			
School districts	7	4.16	8									1	
(⁹)	62	(⁹)	69						62				7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		Operation and maintenance of public service enterprises
TODD	\$173	\$12.80	\$141	\$15	\$3	\$1	\$20	\$8					\$3	\$21	\$11
County	74	5.47	50											19	5
Cities, towns, and villages	19	6.37	18											1	1
School districts	80	(^e)	73								\$73			2	5
TRIGG	131	10.45	99											13	19
County	37	2.95	26	15		2	4	4				1		11	14
Cities, towns, and villages	21	15.67	6											1	1
School districts	73	(^e)	67								67			1	5
TRIMBLE	66	12.34	55											9	2
County	22	4.11	15	8		1	4	2						7	2
School districts	44	(^e)	40								40			2	2
UNION	294	17.24	253											28	1
County	93	5.45	85	46	3	1	19	7	3			6		8	
Cities, towns, and villages	45	7.05	18											15	
School districts	145	(^e)	140						140					4	1
Other civil divisions	11	(^e)	10									\$10		1	
WARREN	721	21.08	551											43	77
County	217	6.35	144	55	6	1	52	29					1	11	62
Cities, towns, and villages	246	17.83	170											23	3
School districts	258	(^e)	237						237					9	12
WASHINGTON	141	11.17	129											10	2
County	40	3.17	34	16		1	12	4						6	2
Cities, towns, and villages	16	10.76	13										1	2	1
School districts	85	(^e)	82								82			2	2

WAYNE	132	8.33	113	3	2	1	19	4										3	11	5
County	37	2.33	30															1	7	---
Cities, towns, and villages	11	7.32	8															3	3	---
School districts	84	(c)	78						78										1	5
WESTER	323	15.73	231															57	25	10
County	81	3.94	57	24				11										1	15	9
Cities, towns, and villages	91	9.85	25			2	19												6	---
School districts	147	(c)	142															57	4	1
Other civil divisions	4	(c)	4																	---
WHITLEY	453	16.05	350															58	29	36
County	178	2.49	53	24				18											22	---
Cities, towns, and villages	193	17.50	94			1	10											58	11	30
School districts	215	(c)	203						203										6	6
WOLFE	64	7.60	54																9	1
County	23	2.73	13	5	1		6	3											8	---
School districts	41	(c)	39						39										1	---
WOODFORD	230	20.95	211															11	5	3
County	53	7.56	81	16	3		51	10										1	2	---
Cities, towns, and villages	38	12.45	26																	---
School districts	109	(c)	104						104									11	3	2

1 Not available by departments.

2 Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.

3 Not computed.

4 Exclusive of schools in the city of Paris, data for which are tabulated with the city.

5 Exclusive of schools in the city of Ashland, data for which are tabulated with the city.

6 Exclusive of schools in the city of Lexington, data for which are tabulated with the city.

7 Exclusive of schools in the city of Louisville, data for which are tabulated with the city.

8 Exclusive of schools in the city of Paducah, data for which are tabulated with the city.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$28,452	\$28.61	\$16,930	\$1,912	\$2,575	\$7,035
30,000 population and over.....	23,035	47.48	13,340	939	2,047	6,709
Louisville.....	17,518	56.86	9,608	635	1,307	5,968
Covington.....	1,572	23.75	934	173	157	308
Lexington.....	1,794	39.00	1,446	5	124	219
Paducah.....	1,296	37.46	807	65	272	152
Ashland.....	855	28.22	545	61	187	62
8,000 to 30,000 population.....	2,644	15.17	1,646	570	271	157
Newport.....	545	18.32	367	71	72	35
Owensboro.....	622	26.93	238	266	73	45
Bowling Green.....	243	18.98	167	50	23	3
Frankfort.....	132	11.09	118	—	14	—
Henderson.....	303	25.97	154	131	18	—
Hopkinsville.....	106	9.72	61	—	8	37
Fort Thomas.....	89	8.17	83	—	6	—
Middlesboro.....	63	5.89	57	—	6	—
Dayton.....	104	11.18	102	—	2	—
Jenkins.....	29	3.19	27	—	2	—
Corbin.....	171	19.43	83	52	9	27
Bellevue.....	60	6.90	49	—	5	6
Mayfield.....	114	13.57	86	—	24	4
Winchester.....	63	7.65	54	—	9	—
2,500 to 8,000 population.....	1,673	11.31	1,121	276	153	123
Hazard.....	41	5.84	24	—	17	—
Madisonville.....	144	20.85	39	67	—	38
Danville.....	109	16.20	59	36	5	9
Maysville.....	72	10.98	61	—	11	—
Richmond.....	76	11.70	68	—	8	—
Ludlow.....	133	20.51	48	25	7	53
Paris.....	137	22.08	125	2	10	—
Somerset.....	51	9.26	40	—	9	2
Glasgow.....	32	6.35	29	—	3	—
Catlettsburg.....	88	17.51	88	—	—	—
Princeton.....	61	12.80	29	20	12	—
Providence.....	79	16.66	16	57	6	—
Cynthiana.....	44	10.03	33	6	5	—
Mount Sterling.....	34	7.82	30	—	4	—
Harlan.....	44	10.17	38	—	6	—
Central City.....	26	6.02	25	—	1	—
Georgetown.....	40	9.46	39	—	1	—
Shelbyville.....	28	6.94	24	—	1	3
Harrodsburg.....	44	10.92	26	11	7	—
Irvine.....	19	5.22	17	—	2	—
Pineville.....	47	13.18	42	—	5	—
Fulton.....	46	13.14	23	18	2	3
Pikeville.....	48	14.22	31	10	7	—
Earlington.....	13	3.93	13	—	—	—
Russellville.....	30	9.10	15	10	3	2
Lebanon.....	21	6.47	21	—	—	—
Nicholasville.....	20	6.39	17	—	3	—
Clifton.....	44	14.29	39	—	5	—
Franklin.....	17	5.56	14	—	3	—
Elsmere.....	20	6.86	8	—	2	10
Murray.....	10	3.46	9	—	1	—
Cumberland.....	14	5.31	12	—	1	1
Elizabethtown.....	23	8.88	13	7	1	2
Morganfield.....	18	7.06	6	7	5	—
Less than 2,500 population.....	1,100	5.88	823	127	104	46

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$124, 994	\$97, 255	\$4, 780	\$22, 959	\$113, 418	\$43. 04
State government.....	16, 607	2, 674		13, 933	16, 224	6. 16
Counties.....	35, 738	30, 884		4, 854	33, 202	12. 60
Cities, towns, and villages.....	61, 730	55, 556	4, 087	2, 087	53, 205	53. 50
School districts ¹	10, 226	8, 141		2, 085	10, 096	(²)
Other civil divisions.....	693		693		691	(²)
ADAIR	159	77		82	126	7. 68
County.....	151	77		74	118	7. 19
Cities, towns, and villages.....	3			3	3	2. 51
School districts.....	5			5	5	(²)
ALLEN	178	62		116	178	11. 73
County.....	90			90	90	5. 93
Cities, towns, and villages.....	47	25		22	47	25. 17
School districts.....	41	37		4	41	(²)
ANDERSON	237	226		11	224	26. 37
County.....	152	146		6	145	17. 07
Cities, towns, and villages.....	39	34		5	36	20. 42
School districts.....	46	46			43	(²)
BALLARD	288	226	5	57	271	27. 35
County.....	234	219		15	218	22. 00
Cities, towns, and villages.....	3	3			2	. 80
School districts.....	46	4		42	46	(²)
Other civil divisions.....	5		5		5	(²)
BARREN	312	228		84	304	11. 74
County.....	140	70		70	140	5. 41
Cities, towns, and villages.....	67	54		13	59	9. 53
School districts.....	105	104		1	105	(²)
BATH	285	280	1	4	278	25. 10
County.....	263	263			257	23. 21
Cities, towns, and villages.....	5		1	4	5	2. 75
School districts.....	17	17			16	(²)
BELL	1, 768	1, 609		159	1, 600	40. 40
County.....	1, 082	1, 030		52	966	24. 39
Cities, towns, and villages.....	393	353		40	350	24. 53
School districts.....	293	226		67	284	(²)
BOONE	614	574	33	7	586	61. 04
County.....	390	390			362	37. 71
Cities, towns, and villages.....	58	25	33		58	44. 48
School districts.....	166	159		7	166	(²)
BOURBON	419	394	5	20	403	22. 31
County.....	220	220			210	11. 63
Cities, towns, and villages.....	179	174	5		173	23. 46
School districts ²	20			20	20	(²)
BOYD	4, 932	3, 537	1, 084	311	4, 377	94. 54
County.....	1, 170	941		229	1, 089	23. 52
Cities, towns, and villages.....	3, 684	2, 534	1, 084	66	3, 210	90. 87
School districts ⁴	78	62		16	78	(²)
BOYLE	461	308	60	93	455	27. 68
County.....	155	90		65	155	9. 39
Cities, towns, and villages.....	157	71	60	26	157	20. 11
School districts.....	149	147		2	143	(²)
BRACKEN	181	101	67	13	173	17. 99
Cities, towns, and villages.....	113	33	67	13	105	38. 95
School districts.....	68	68			68	(²)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BREATHITT.....	\$459	\$386	-----	\$73	\$439	\$20.71
County.....	358	304	-----	54	343	16.18
Cities, towns, and villages.....	40	40	-----	-----	37	17.54
School districts.....	61	42	-----	19	59	(?)
BRECKINRIDGE.....	449	411	-----	38	443	25.51
County.....	261	261	-----	-----	255	14.68
Cities, towns, and villages.....	33	18	-----	15	33	11.41
School districts.....	155	132	-----	23	155	(?)
BULLITT.....	121	88	-----	33	121	13.64
County.....	116	88	-----	28	116	13.08
School districts.....	5	-----	-----	5	5	(?)
BUTLER.....	171	150	-----	21	166	13.15
County.....	142	130	-----	12	137	10.86
Cities, towns, and villages.....	2	-----	-----	2	2	2.99
School districts.....	27	20	-----	7	27	(?)
CALDWELL.....	509	336	\$125	48	502	36.43
County.....	214	202	-----	12	210	15.24
Cities, towns, and villages.....	215	64	125	26	212	40.14
School districts.....	80	70	-----	10	80	(?)
CALLOWAY.....	428	369	-----	59	428	24.23
County.....	301	290	-----	11	301	17.04
Cities, towns, and villages.....	25	25	-----	-----	25	7.28
School districts.....	102	54	-----	48	102	(?)
CAMPBELL.....	3,944	3,489	56	399	3,498	46.39
County.....	1,154	948	-----	206	1,081	14.34
Cities, towns, and villages.....	1,901	1,737	56	108	1,828	23.76
School districts.....	889	804	-----	85	889	(?)
CARLISLE.....	415	249	115	51	405	55.00
County.....	240	213	-----	27	237	32.19
Cities, towns, and villages.....	20	19	-----	1	13	6.34
School districts.....	40	17	-----	23	40	(?)
Other civil divisions.....	115	-----	115	-----	115	(?)
CARROLL.....	304	298	-----	6	303	37.16
County.....	229	229	-----	-----	228	27.96
Cities, towns, and villages.....	3	3	-----	-----	3	8.85
School districts.....	72	66	-----	6	72	(?)
CARTER.....	574	443	3	128	542	22.49
County.....	394	323	-----	71	362	15.02
Cities, towns, and villages.....	72	67	3	2	72	28.73
School districts.....	108	53	-----	55	108	(?)
CASEY.....	155	155	-----	-----	147	8.78
County.....	130	130	-----	-----	122	7.28
School districts.....	25	25	-----	-----	25	(?)
CHRISTIAN.....	821	795	-----	26	766	22.34
County.....	505	505	-----	-----	455	13.27
Cities, towns, and villages.....	192	176	-----	16	187	14.86
School districts.....	124	114	-----	10	124	(?)
CLARK.....	365	323	-----	42	350	19.84
Cities, towns, and villages.....	253	211	-----	42	238	28.91
School districts.....	112	112	-----	-----	112	(?)
CLAY.....	428	277	-----	151	410	22.13
County.....	417	267	-----	150	399	21.54
Cities, towns, and villages.....	1	-----	-----	1	1	(?)
School districts.....	10	10	-----	-----	10	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLINTON.....	\$85	\$61	-----	\$24	\$82	\$9.01
County.....	67	46	-----	21	64	7.08
School districts.....	18	15	-----	3	18	(?)
CRITTENDEN.....	472	355	-----	117	405	33.95
County.....	356	280	-----	96	301	25.23
Cities, towns, and villages.....	53	50	-----	3	43	22.73
School districts.....	63	45	-----	18	61	(?)
CUMBERLAND.....	116	100	-----	16	115	11.27
County.....	105	90	-----	15	104	10.19
School districts.....	11	10	-----	1	11	(?)
DAVIES.....	2,102	2,037	-----	65	2,041	46.07
County.....	260	260	-----	-----	239	5.40
Cities, towns, and villages.....	1,477	1,477	-----	-----	1,437	61.93
School districts.....	365	300	-----	65	365	(?)
EDMONSON.....	48	35	-----	13	45	3.88
County.....	38	35	-----	3	35	3.02
School districts.....	10	-----	-----	10	10	(?)
ELLIOTT.....	81	51	-----	30	81	10.70
County.....	71	41	-----	30	71	9.38
School districts.....	10	10	-----	-----	10	(?)
ESTILL.....	654	550	\$41	63	644	37.23
County.....	492	461	-----	31	487	28.15
Cities, towns, and villages.....	103	59	41	3	98	20.29
School districts.....	59	30	-----	29	59	(?)
FAYETTE.....	2,516	2,199	211	106	1,921	27.09
County.....	147	103	-----	44	105	1.48
Cities, towns, and villages.....	2,309	2,036	211	62	1,756	38.17
School districts.....	60	60	-----	-----	60	(?)
FLEMING.....	384	321	-----	63	343	26.53
County.....	311	256	-----	55	270	20.88
School districts.....	73	65	-----	8	73	(?)
FLOYD.....	1,016	764	-----	252	933	21.01
County.....	824	634	-----	190	745	16.78
School districts.....	192	130	-----	62	188	(?)
FRANKLIN.....	903	814	-----	89	877	40.98
County.....	513	444	-----	69	512	23.93
Cities, towns, and villages.....	295	295	-----	-----	270	22.69
School districts.....	95	75	-----	20	95	(?)
FULTON.....	990	696	160	134	963	64.51
County.....	546	459	-----	87	527	35.31
Cities, towns, and villages.....	362	183	159	20	354	60.79
School districts.....	81	54	-----	27	81	(?)
Other civil divisions.....	1	-----	1	-----	1	(?)
GALLATIN.....	154	111	-----	43	143	32.23
County.....	149	106	-----	43	138	31.10
Cities, towns, and villages.....	1	1	-----	-----	1	1.25
School districts.....	4	4	-----	-----	4	(?)
GARRARD.....	121	115	-----	6	105	9.08
County.....	100	96	-----	4	100	8.65
School districts.....	21	19	-----	2	5	(?)
GRANT.....	684	299	11	374	657	66.52
County.....	534	192	-----	342	513	51.94
Cities, towns, and villages.....	37	22	11	4	31	19.29
School districts.....	113	85	-----	28	113	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRAVES.....	\$963	\$503	\$397	\$63	\$905	\$29.40
County.....	420	387		33	367	11.92
Cities, towns, and villages.....	401	50	326	25	396	41.06
School districts.....	71	66		5	71	(?)
Other civil divisions.....	71		71		71	(?)
GRAYSON.....	170	157		13	118	6.92
County.....	137	125		12	87	5.10
Cities, towns, and villages.....	1			1	1	.59
School districts.....	32	32			30	(?)
GREEN.....	128	88		40	122	10.70
County.....	106	71		35	100	8.77
Cities, towns, and villages.....	2	1		1	2	2.60
School districts.....	20	16		4	20	(?)
GREENUP.....	1,177	1,004	33	140	1,100	43.48
County.....	741	650		91	723	28.58
Cities, towns, and villages.....	240	193	33	14	181	35.21
School districts.....	196	161		35	196	(?)
HANCOCK.....	4	2	1	1	3	.49
Cities, towns, and villages.....	1			1	1	.73
School districts.....	2	2			2	(?)
Other civil divisions.....	1		1			
HARDIN.....	48	39		9	47	2.25
Cities, towns, and villages.....	29	21		8	28	6.90
School districts.....	19	18		1	19	(?)
HARLAN.....	1,270	1,151		119	1,218	17.35
County.....	979	919		60	939	13.38
Cities, towns, and villages.....	183	129		54	171	15.87
School districts.....	108	103		5	108	(?)
HARRISON.....	348	312		36	318	21.40
County.....	180	150		30	150	10.09
Cities, towns, and villages.....	97	95		2	97	20.25
School districts.....	71	67		4	71	(?)
HART.....	118	102		16	118	7.30
County.....	76	76			76	4.70
Cities, towns, and villages.....	13			13	13	6.81
School districts.....	29	26		3	29	(?)
HENDERSON.....	1,352	1,280	13	59	1,206	45.86
County.....	885	850		35	744	28.29
Cities, towns, and villages.....	376	358		20	376	30.35
School districts.....	78	74		4	73	(?)
Other civil divisions.....	13		13		13	(?)
HENRY.....	468	455		13	441	35.10
County.....	360	360			340	27.06
Cities, towns, and villages.....	19	15		4	18	7.21
School districts.....	89	80		9	83	(?)
HICKMAN.....	477	280	124	73	440	50.43
County.....	322	270		52	285	32.66
Cities, towns, and villages.....	37	10	26	1	37	21.55
School districts.....	20			20	20	(?)
Other civil divisions.....	98		98		98	(?)
HOPKINS.....	691	497	70	124	563	14.82
County.....	456	388		68	328	8.63
Cities, towns, and villages.....	85	7	70	8	85	5.26
School districts.....	150	102		48	150	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JACKSON.....	\$85	\$65	-----	\$20	\$66	\$6.31
County.....	83	65	-----	18	64	6.11
School districts.....	2	-----	-----	2	2	(?)
JEFFERSON.....	36,369	35,530	-----	839	30,145	82.12
County.....	355	100	-----	255	355	.97
Cities, towns, and villages.....	35,961	35,398	-----	563	29,737	96.15
School districts.....	53	32	-----	21	53	(?)
JESSAMINE.....	255	165	-----	90	239	19.12
County.....	135	95	-----	40	135	10.80
Cities, towns, and villages.....	72	70	-----	2	56	12.56
School districts.....	48	-----	-----	48	48	(?)
JOHNSON.....	631	528	-----	103	608	25.87
County.....	471	427	-----	44	453	19.28
Cities, towns, and villages.....	62	57	-----	5	57	11.33
School districts.....	98	44	-----	54	98	(?)
KENTON.....	6,476	5,743	\$351	382	6,171	63.62
County.....	1,181	1,052	-----	129	901	9.29
Cities, towns, and villages.....	3,753	3,221	351	181	3,739	45.61
School districts.....	1,542	1,470	-----	72	1,531	(?)
KNOTT.....	312	245	-----	67	312	19.75
County.....	275	245	-----	30	275	17.41
School districts.....	37	-----	-----	37	37	(?)
KNOX.....	335	276	-----	59	313	11.77
County.....	253	210	-----	43	231	8.68
Cities, towns, and villages.....	26	26	-----	-----	26	10.92
School districts.....	56	40	-----	16	56	(?)
LARUE.....	55	40	-----	15	52	5.72
County.....	42	35	-----	7	42	4.62
Cities, towns, and villages.....	5	5	-----	-----	2	1.33
School districts.....	8	-----	-----	8	8	(?)
LAUREL.....	300	290	-----	10	271	12.72
County.....	236	227	-----	9	218	10.23
Cities, towns, and villages.....	27	27	-----	-----	25	12.82
School districts.....	37	36	-----	1	28	(?)
LAWRENCE.....	487	448	-----	39	447	26.75
County.....	335	335	-----	-----	295	17.65
Cities, towns, and villages.....	115	80	-----	35	115	58.64
School districts.....	37	33	-----	4	37	(?)
LEE.....	342	245	-----	97	336	34.54
County.....	309	236	-----	73	303	31.14
Cities, towns, and villages.....	7	1	-----	6	7	7.73
School districts.....	26	8	-----	18	26	(?)
LESLIE.....	162	130	-----	32	155	14.22
County.....	150	130	-----	20	143	13.12
School districts.....	12	-----	-----	12	12	(?)
LETCHER.....	1,262	1,134	16	112	1,186	31.64
County.....	992	932	-----	60	934	24.84
Cities, towns, and villages.....	91	62	16	13	77	5.76
School districts.....	179	140	-----	39	175	(?)
LEWIS.....	255	246	-----	9	218	15.23
County.....	205	205	-----	-----	180	12.57
Cities, towns, and villages.....	37	31	-----	6	36	23.20
School districts.....	13	10	-----	3	2	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LINCOLN.....	\$335	\$276		\$59	\$332	\$18.55
County.....	245	245			242	13.52
Cities, towns, and villages.....	8	7		1	8	3.17
School districts.....	82	24		58	82	(¹)
LIVINGSTON.....	228	204		24	228	26.49
County.....	219	204		15	219	25.44
School districts.....	9			9	9	(¹)
LOGAN.....	615	547		68	615	28.11
County.....	377	377			377	17.23
Cities, towns, and villages.....	106	96		10	106	20.33
School districts.....	132	74		58	132	(¹)
LYON.....	125	104		21	125	14.65
County.....	87	78		9	87	10.20
School districts.....	38	26		12	38	(¹)
MCCRACKEN.....	6,522	4,925	\$1,061	536	6,259	130.94
County.....	1,120	1,090		30	1,094	22.89
Cities, towns, and villages.....	5,351	3,835	1,040	476	5,114	147.80
School districts.....	30			30	30	(¹)
Other civil divisions.....	21		21		21	(¹)
MCCREARY.....	325	270		55	305	20.20
County.....	297	270		27	277	18.34
School districts.....	28			28	28	(¹)
MCLEAN.....	616	281	267	68	610	55.09
County.....	264	210		54	264	23.84
Cities, towns, and villages.....	20	15		5	19	5.80
School districts.....	65	56		9	60	(¹)
Other civil divisions.....	267		267		267	(¹)
MADISON.....	274	201		73	237	8.53
Cities, towns, and villages.....	141	141			104	12.50
School districts.....	133	60		73	133	(¹)
MAGOFFIN.....	273	250		23	268	16.75
County.....	250	250			245	15.31
School districts.....	23			23	23	(¹)
MARION.....	49	11		38	48	3.10
County.....	23			23	23	1.48
Cities, towns, and villages.....	11	11			10	3.08
School districts.....	15			15	15	(¹)
MARSHALL.....	372	336		36	367	28.47
County.....	253	235		18	253	19.63
Cities, towns, and villages.....	56	50		6	54	39.44
School districts.....	63	51		12	60	(¹)
MARTIN.....	192	140		52	192	22.07
County.....	185	140		45	185	21.26
School districts.....	7			7	7	(¹)
MASON.....	514	404	91	19	497	26.16
County.....	114	114			98	5.16
Cities, towns, and villages.....	164	73	91		163	23.37
School districts.....	236	217		19	236	(¹)
MEADE.....	169	164		5	140	17.41
County.....	130	129		1	103	12.81
Cities, towns, and villages.....	1			1	1	1.64
School districts.....	38	35		3	36	(¹)
MENIFEE.....	93	89		4	81	16.34
County.....	93	89		4	81	16.34

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MERCER.....	\$338	\$319		\$19	\$231	\$15.96
County.....	121	120		1	115	7.95
Cities, towns, and villages.....	105	102		3	4	.83
School districts.....	112	97		15	112	(?)
METCALFE.....	117	80		37	113	12.06
County.....	100	80		20	96	10.24
School districts.....	17			17	17	(?)
MONROE.....	177	132		45	177	13.54
County.....	167	127		40	167	12.77
School districts.....	10	5		5	10	(?)
MONTGOMERY.....	228	159	\$66	3	206	17.67
County.....	125	122		3	107	9.18
Cities, towns, and villages.....	79	13	66		75	17.24
School districts.....	24	24			24	(?)
MORGAN.....	317	155		162	312	20.62
County.....	307	155		152	302	19.96
Cities, towns, and villages.....						
School districts.....	10			10	10	(?)
MUHLBERG.....	486	349	62	75	400	10.39
County.....	250	200		50	168	4.36
Cities, towns, and villages.....	67	65		2	65	7.79
School districts.....	107	84		23	105	(?)
Other civil divisions.....	62		62		62	(?)
NELSON.....	173	93		80	171	10.30
County.....	61			61	61	3.67
Cities, towns, and villages.....	43	42		1	41	15.37
School districts.....	69	51		18	69	(?)
NICHOLAS.....	348	308		40	287	33.49
County.....	269	241		28	212	24.73
Cities, towns, and villages.....	25	25			21	14.30
School districts.....	54	42		12	54	(?)
OHIO.....	520	448	24	48	478	19.53
County.....	418	388		30	376	15.37
Cities, towns, and villages.....	3			3	3	.82
School districts.....	75	60		15	75	(?)
Other civil divisions.....	24		24		24	(?)
OLDHAM.....	464	440		24	452	61.06
County.....	330	328		2	329	44.45
Cities, towns, and villages.....	77	75		2	77	45.21
School districts.....	57	37		20	46	(?)
OWEN.....	269	269			242	22.60
County.....	251	251			224	20.92
School districts.....	18	18			18	(?)
OWSLEY.....	112	75		37	112	15.51
County.....	108	73		35	108	14.95
School districts.....	4	2		2	4	(?)
PENDLETON.....	373	353		20	354	32.55
County.....	268	268			249	22.89
Cities, towns, and villages.....	19	18		1	19	8.48
School districts.....	86	67		19	86	(?)
PERRY.....	983	871		112	961	21.40
County.....	517	517			517	11.51
Cities, towns, and villages.....	265	220		45	243	34.61
School districts.....	201	134		67	201	(?)
PIKE.....	1,430	1,205		225	1,305	19.89
County.....	1,169	1,022		147	1,071	16.33
Cities, towns, and villages.....	130	130			103	15.89
School districts.....	131	53		78	131	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POWELL	\$35	-----	-----	\$35	\$35	\$6.03
County.....	33	-----	-----	33	33	5.69
School districts.....	2	-----	-----	2	2	(⁹)
PULASKI	954	\$911	-----	43	882	24.57
County.....	678	678	-----	-----	643	17.91
Cities, towns, and villages.....	172	166	-----	6	135	17.57
School districts.....	104	67	-----	37	104	(⁹)
ROBERTSON	106	106	-----	-----	106	31.70
County.....	75	75	-----	-----	75	22.43
School districts.....	31	31	-----	-----	31	(⁹)
ROCKCASTLE	336	273	-----	63	331	21.85
County.....	261	233	-----	28	256	16.90
Cities, towns, and villages.....	3	-----	-----	3	3	1.21
School districts.....	72	40	-----	32	72	(⁹)
ROWAN	272	216	-----	56	264	23.78
County.....	187	170	-----	17	179	16.13
School districts.....	85	46	-----	39	85	(⁹)
RUSSELL	144	107	-----	37	144	12.10
County.....	130	105	-----	25	130	10.92
School districts.....	14	2	-----	12	14	(⁹)
SCOTT	456	448	-----	8	432	30.00
County.....	278	278	-----	-----	254	17.64
Cities, towns, and villages.....	2	2	-----	-----	2	.39
School districts.....	176	168	-----	8	176	(⁹)
SHELBY	585	424	\$3	158	555	31.39
County.....	552	394	-----	158	522	29.53
Cities, towns, and villages.....	33	30	3	-----	33	7.83
SIMPSON	168	57	75	36	168	14.74
County.....	32	-----	-----	32	32	2.81
Cities, towns, and villages.....	128	53	75	-----	128	41.88
School districts.....	8	4	-----	4	8	(⁹)
SPENCER	169	148	-----	21	155	23.46
County.....	163	147	-----	16	149	22.56
Cities, towns, and villages.....	2	1	-----	1	2	2.74
School districts.....	4	-----	-----	4	4	(⁹)
TAYLOR	80	13	-----	67	80	6.64
County.....	60	-----	-----	60	60	4.92
Cities, towns, and villages.....	18	13	-----	5	18	9.36
School districts.....	2	-----	-----	2	2	(⁹)
TODD	381	327	-----	54	366	27.07
County.....	347	298	-----	49	332	24.56
School districts.....	34	29	-----	5	34	(⁹)
TRIGG	182	156	7	19	180	14.36
County.....	164	156	-----	8	162	12.93
Cities, towns, and villages.....	7	-----	7	-----	7	5.22
School districts.....	11	-----	-----	11	11	(⁹)
TRIMBLE	186	174	-----	12	171	31.97
County.....	113	110	-----	3	100	18.70
School districts.....	73	64	-----	9	71	(⁹)
UNION	687	554	61	72	614	36.01
County.....	258	198	-----	60	213	12.49
Cities, towns, and villages.....	248	178	59	11	227	35.55
School districts.....	179	178	-----	1	173	(⁹)
Other civil divisions.....	2	-----	2	-----	1	(⁹)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WARREN.....	\$620	\$587	—	\$33	\$586	\$17. 13
County.....	267	238	—	29	261	7. 63
Cities, towns, and villages.....	170	170	—	—	142	10. 29
School districts.....	183	179	—	4	183	(?)
WASHINGTON.....	138	113	—	25	138	10. 93
County.....	108	86	—	22	108	8. 56
School districts.....	30	27	—	3	30	(?)
WAYNE.....	412	360	—	52	409	25. 81
County.....	338	288	—	50	338	21. 33
Cities, towns, and villages.....	57	57	—	—	54	35. 93
School districts.....	17	15	—	2	17	(?)
WEBSTER.....	500	409	\$13	78	452	22. C1
County.....	290	249	—	41	252	12. 27
Cities, towns, and villages.....	114	106	—	8	112	12. 13
School districts.....	83	54	—	29	75	(?)
Other civil divisions.....	13	—	13	—	13	(?)
WHITLEY.....	836	711	68	57	794	26. 38
County.....	432	420	—	12	429	14. 25
Cities, towns, and villages.....	292	187	68	37	253	22. 94
School districts.....	112	104	—	8	112	(?)
WOLFE.....	163	93	—	70	163	19. 35
County.....	149	79	—	70	149	17. 69
School districts.....	14	14	—	—	14	(?)
WOODFORD.....	97	82	—	15	96	8. 74
Cities, towns, and villages.....	31	31	—	—	30	9. 83
School districts.....	66	51	—	15	66	(?)

¹ Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.

² Not computed.

³ Exclusive of schools in the city of Paris, data for which are tabulated with the city.

⁴ Exclusive of schools in the city of Ashland, data for which are tabulated with the city.

⁵ Exclusive of schools in the city of Lexington, data for which are tabulated with the city.

⁶ Exclusive of schools in the city of Louisville, data for which are tabulated with the city.

⁷ Exclusive of schools in the city of Paducah, data for which are tabulated with the city.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$61, 730	\$55, 556	\$4, 087	\$2, 087	\$53, 205	\$53. 50
30,000 population and over.....	50, 319	46, 835	2, 203	1, 281	42, 839	88. 29
Louisville.....	35, 946	35, 385	—	561	29, 735	96. 51
Covington.....	3, 283	3, 107	11	165	3, 279	49. 53
Lexington.....	2, 309	2, 036	211	62	1, 755	38. 15
Paducah.....	5, 351	3, 835	1, 040	476	5, 114	147. 80
Ashland.....	3, 430	2, 472	941	17	2, 956	97. 56
8,000 to 30,000 population.....	5, 529	4, 865	407	257	4, 957	28. 45
Newport.....	1, 544	1, 536	8	—	1, 180	39. 67
Owensboro.....	1, 477	1, 477	—	—	1, 437	62. 21
Bowling Green.....	170	170	—	—	142	11. 09
Frankfort.....	295	295	—	—	270	22. 69
Henderson.....	376	356	—	20	376	32. 22
Hopkinsville.....	191	176	—	15	186	17. 06
Fort Thomas.....	47	—	—	47	47	4. 31
Middlesboro.....	316	276	—	40	279	26. 07
Dayton.....	95	85	—	10	93	10. 00
Jenkins.....	42	42	—	—	30	3. 30
Corbin.....	257	159	68	30	218	24. 77
Bellevue.....	65	32	5	28	65	7. 47
Mayfield.....	401	—	326	25	396	47. 14
Winchester.....	253	211	—	42	238	28. 91
2,500 to 8,000 population.....	3, 625	2, 379	982	264	3, 320	22. 44
Hazard.....	265	220	—	45	243	34. 61
Madisonville.....	—	—	—	—	—	—
Danville.....	156	71	60	25	156	23. 18
Maysville.....	164	73	91	—	163	24. 86
Richmond.....	141	141	—	—	104	16. 01
Ludlow.....	124	53	66	5	117	18. 04
Paris.....	178	173	5	—	172	27. 72
Somerset.....	169	164	—	5	132	23. 97
Glasgow.....	64	54	—	10	56	11. 11
Catlettsburg.....	253	61	143	49	253	50. 35
Princeton.....	215	64	125	26	212	44. 50
Providence.....	107	107	—	—	105	22. 14
Cynthiana.....	96	94	—	2	96	21. 89
Mount Sterling.....	79	13	66	—	75	17. 24
Harlan.....	145	107	—	38	137	31. 66
Central City.....	60	60	—	—	59	13. 65
Georgetown.....	2	2	—	—	2	. 47
Shelbyville.....	33	30	3	—	33	8. 18
Harrodsburg.....	103	99	—	4	2	. 50
Irvine.....	84	43	41	—	80	21. 98
Pineville.....	77	77	—	—	71	19. 90
Fulton.....	299	120	159	20	296	84. 62
Pikeville.....	130	130	—	—	103	30. 51
Earlington.....	—	—	—	—	—	—
Russellville.....	63	55	—	8	63	19. 11
Lebanon.....	11	11	—	—	10	3. 08
Nicholasville.....	55	55	—	—	44	14. 07
Clifton.....	105	78	9	18	100	32. 47
Franklin.....	128	53	75	—	128	41. 88
Elsmere.....	157	20	135	2	157	53. 82
Murray.....	25	25	—	—	25	8. 65
Cumberland.....	2	—	—	2	2	. 76
Elizabethtown.....	26	21	—	5	25	9. 65
Morganfield.....	109	105	—	—	99	38. 81
Less than 2,500 population.....	2, 267	1, 477	495	285	2, 089	11. 17

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$113, 418	\$50, 519	\$30, 029	\$43. 04	\$20. 68	\$12. 85
State government.....	16, 224	7, 745	4, 441	6. 18	3. 17	1. 90
Counties.....	33, 202	12, 340	4, 569	12. 60	5. 01	1. 96
Cities, towns, and villages.....	53, 205	25, 880	21, 019	53. 50	30. 78	28. 00
School districts.....	10, 096	4, 554	(?)	(?)	(?)	-----
Other civil divisions.....	691	-----	-----	(?)	-----	-----
Adair.....	126	21	-----	7. 68	1. 18	-----
Allen.....	178	98	98	11. 73	5. 71	6. 58
Anderson.....	224	51	41	26. 37	5. 12	4. 07
Ballard.....	271	386	14	27. 35	32. 01	1. 02
Barren.....	304	73	17	11. 74	2. 88	. 66
Bath.....	278	29	35	25. 10	2. 38	2. 51
Bell.....	1, 600	986	224	40. 40	27. 85	6. 88
Boone.....	586	10	3	61. 04	1. 04	. 31
Bourbon.....	403	486	159	22. 31	26. 07	9. 12
Boyd.....	4, 377	1, 432	210	94. 54	46. 52	8. 40
Boyle.....	455	469	46	27. 58	31. 12	3. 10
Bracken.....	173	141	37	17. 99	13. 81	3. 58
Breathitt.....	439	235	57	20. 71	11. 00	3. 04
Breckinridge.....	443	63	13	25. 51	3. 23	. 63
Bullitt.....	121	29	39	13. 64	3. 13	4. 09
Butler.....	166	26	5	13. 15	1. 70	. 35
Caldwell.....	502	260	40	36. 43	18. 63	2. 84
Calloway.....	428	107	28	24. 23	5. 08	1. 34
Campbell.....	3, 498	1, 536	1, 506	46. 39	24. 58	24. 67
Carlisle.....	405	33	13	55. 00	3. 97	1. 40
Carroll.....	303	236	73	37. 16	28. 04	9. 04
Carter.....	542	263	40	22. 49	11. 64	1. 78
Casey.....	147	63	-----	8. 78	3. 57	-----
Christian.....	766	780	360	22. 34	21. 74	9. 92
Clark.....	350	158	168	19. 84	8. 81	9. 14
Clay.....	410	38	-----	22. 13	1. 87	-----
Clinton.....	82	56	1	9. 01	6. 41	. 08
Crittenden.....	405	218	1	33. 95	16. 66	. 06
Cumberland.....	115	7	5	11. 27	. 68	. 54
Daviess.....	2, 041	1, 039	387	46. 07	25. 51	9. 26
Edmonson.....	45	28	-----	3. 88	2. 53	-----
Elliot.....	81	34	6	10. 70	3. 82	. 66
Estill.....	644	182	20	37. 23	11. 12	1. 60
Fayette.....	1, 921	2, 743	1, 411	27. 09	48. 60	28. 49
Fleming.....	343	34	15	26. 53	2. 19	. 92
Floyd.....	933	202	17	21. 01	6. 80	. 87
Franklin.....	877	484	541	40. 98	25. 00	25. 48
Fulton.....	963	331	97	64. 51	21. 42	6. 47
Gallatin.....	143	105	41	32. 23	22. 52	8. 68
Garrard.....	105	86	43	9. 08	6. 76	3. 62
Grant.....	657	424	106	66. 52	40. 61	10. 01
Graves.....	905	389	92	29. 40	11. 98	2. 72
Grayson.....	118	20	-----	6. 92	1. 00	-----
Green.....	122	11	252	10. 70	. 96	21. 24
Greenup.....	1, 100	235	53	43. 48	11. 50	2. 70
Hancock.....	3	-----	-----	. 49	. 02	. 03
Hardin.....	47	56	17	2. 25	2. 28	. 74
Harlan.....	1, 218	610	-----	17. 35	16. 52	. 01
Harrison.....	318	139	118	21. 40	8. 80	6. 98
Hart.....	118	108	6	7. 30	5. 78	. 34

See footnotes at end of table.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Henderson.....	\$1,206	\$593	\$375	\$45.86	\$21.48	\$12.77
Henry.....	441	46	37	35.10	3.41	2.67
Hickman.....	440	43	40	50.43	4.16	3.37
Hopkins.....	563	422	61	14.82	12.38	1.74
Jackson.....	66	8	—	6.31	.66	—
Jefferson.....	30,145	12,461	11,725	82.12	42.61	42.98
Jessamine.....	239	144	43	19.12	11.84	3.32
Johnson.....	608	200	44	25.87	9.90	2.35
Kenton.....	6,171	4,034	3,151	63.62	54.34	43.43
Knott.....	312	18	9	19.75	1.51	.75
Knox.....	313	240	7	11.77	9.71	.30
Larue.....	52	21	11	5.72	2.05	1.02
Laurel.....	271	164	—	12.72	8.27	(*)
Lawrence.....	447	183	21	26.75	10.37	1.02
Lee.....	336	17	11	34.54	1.34	1.10
Leslie.....	155	—	2	14.22	.01	.22
Letcher.....	1,186	393	—	31.54	14.03	—
Lewis.....	218	130	5	15.23	8.19	.31
Lincoln.....	332	52	51	18.55	3.17	2.81
Livingston.....	228	122	4	26.49	12.50	.37
Logan.....	615	390	134	28.11	16.51	5.37
Lyon.....	125	15	11	14.65	1.75	1.12
McCracken.....	6,259	1,546	782	130.94	40.89	21.06
McCreary.....	305	53	—	20.20	4.46	—
McLean.....	610	67	—	55.09	5.36	(*)
Madison.....	237	406	171	8.53	15.44	6.26
Magoffin.....	268	167	22	16.75	11.99	1.54
Marion.....	48	66	31	3.10	4.23	1.91
Marshall.....	367	61	6	28.47	3.99	.35
Martin.....	192	53	4	22.07	6.88	.54
Mason.....	497	79	173	20.89	4.47	9.28
Meade.....	140	19	5	17.41	1.98	.53
Menifee.....	81	59	2	16.34	10.15	.39
Mercer.....	231	190	145	15.96	12.71	10.30
Metcalfe.....	113	35	6	12.06	3.51	.58
Monroe.....	177	23	—	13.54	1.58	—
Montgomery.....	206	121	128	17.67	9.89	9.97
Morgan.....	312	97	2	20.62	5.83	.12
Muhlenberg.....	400	23	260	10.39	.67	8.03
Nelson.....	171	56	67	10.30	3.47	3.94
Nicholas.....	287	121	14	33.49	12.19	1.35
Ohio.....	478	139	19	19.53	5.23	.67
Oldham.....	452	174	1	61.06	22.26	.19
Owen.....	242	192	176	22.60	15.28	12.37
Owsley.....	112	9	—	15.51	1.13	—
Pendleton.....	354	117	210	32.55	9.96	17.48
Perry.....	961	626	30	21.40	20.96	2.48
Pike.....	1,305	322	60	19.89	5.95	1.73
Powell.....	35	28	—	6.03	4.09	—
Pulaski.....	882	528	50	24.57	15.33	(*)
Robertson.....	106	2	19	31.70	.52	4.65
Rockcastle.....	331	189	5	21.85	12.09	.36
Rowan.....	264	19	19	23.78	1.99	1.95
Russell.....	144	51	—	12.10	4.23	—
Scott.....	432	111	133	30.00	7.22	7.82

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Shelby.....	\$555	\$197	\$73	\$31.39	\$10.55	\$4.05
Simpson.....	168	19	-----	14.74	1.75	-----
Spencer.....	155	26	9	23.46	3.27	1.18
Taylor.....	80	62	275	6.64	5.01	22.45
Todd.....	366	24	14	27.07	1.51	.83
Trigg.....	180	196	9	14.36	13.79	.62
Trimble.....	171	36	4	31.97	6.03	.61
Union.....	614	113	79	36.01	6.27	3.98
Warren.....	586	227	295	17.13	7.35	9.58
Washington.....	138	18	1	10.93	1.18	.10
Wayne.....	409	23	-----	25.81	1.42	-----
Webster.....	452	226	24	22.01	10.89	1.15
Whitley.....	794	471	5	26.38	16.77	(¹)
Wolfe.....	163	65	2	19.35	7.44	.23
Woodford.....	96	76	71	8.74	6.43	5.69

¹ Exclusive of schools in the cities of Paris, Bourbon County; Ashland, Boyd County; Lexington, Fayette County; Louisville, Jefferson County; and Paducah, McCracken County; data for which are tabulated with the city.

² Debt on account of schools is included with city, town, and village liabilities.

³ Not computed.

⁴ Less than one half of 1 cent.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$3,059,596	\$1,561,759	\$1,497,837	\$2,404,147	\$1,031,174	\$1,161.13	\$984.20	\$441.37
Adair.....	5,490	3,368	2,122	4,660	2,866	334.74	266.41	168.29
Allen.....	8,051	4,860	3,191	7,851	2,956	530.37	455.31	197.65
Anderson.....	8,524	4,731	3,793	6,759	4,144	1,003.53	677.14	407.27
Ballard.....	11,030	8,698	2,332	10,815	7,067	1,113.02	897.90	530.67
Barren.....	17,123	8,830	8,293	11,950	6,639	661.12	471.00	255.61
Bath.....	11,681	8,440	3,241	11,884	5,694	1,054.72	990.67	407.03
Bell.....	28,509	14,017	14,492	15,495	7,961	719.92	437.56	244.29
Boone.....	17,953	11,444	6,509	13,435	8,278	1,870.10	1,398.05	878.79
Bourbon.....	40,689	26,263	14,426	33,386	18,074	2,252.99	1,788.81	1,035.03
Boyd.....	46,836	21,260	25,576	22,860	12,151	1,011.58	742.60	487.18
Boyle.....	31,133	13,880	17,253	16,985	10,767	1,886.85	1,126.12	720.42
Bracken.....	15,176	8,231	6,945	9,869	4,842	1,578.20	966.56	469.76
Breathitt.....	8,236	5,465	2,771	5,016	2,856	388.49	234.36	153.67
Breckinridge.....	11,719	6,553	5,166	8,771	6,022	674.75	446.32	284.09
Bullitt.....	9,579	5,942	3,637	7,219	4,655	1,080.18	773.90	490.65

See footnotes at end of table.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Butler.....	\$4,020	\$2,962	\$1,058	\$4,335	\$2,892	\$318.54	\$285.23	\$183.00
Caldwell.....	11,243	5,993	5,250	6,803	5,002	815.83	486.81	355.66
Calloway.....	11,620	7,219	4,401	10,151	5,380	857.91	482.38	261.23
Campbell.....	82,497	48,198	34,299	40,883	31,049	1,094.12	654.01	508.64
Carlisle.....	6,408	4,479	1,929	6,841	3,901	870.30	831.14	431.11
Carroll.....	9,653	4,777	4,876	6,218	4,289	1,183.69	739.65	528.79
Carter.....	12,414	5,612	6,802	6,955	4,133	515.10	307.68	183.43
Casey.....	5,626	4,201	1,425	5,329	2,341	335.94	301.76	160.19
Christian.....	31,207	16,470	14,737	25,828	14,707	910.28	719.79	375.83
Clark.....	40,544	23,268	17,276	27,215	13,839	2,298.41	1,520.28	751.83
Clay.....	6,064	4,350	1,714	4,605	2,472	327.32	226.75	133.09
Clinton.....	2,049	1,400	649	2,083	1,328	225.16	239.47	161.11
Crittenden.....	6,905	4,418	2,487	6,139	3,829	578.74	467.73	287.97
Cumberland.....	3,484	2,445	1,039	3,179	1,962	341.43	292.89	193.64
Davies.....	50,166	24,640	25,526	30,624	19,605	1,132.42	751.82	469.21
Edmonson.....	5,669	4,036	1,633	3,677	2,228	488.71	334.22	210.28
Elliott.....	1,544	1,164	380	1,530	1,029	203.94	172.16	104.80
Estill.....	9,798	5,984	3,814	6,480	1,893	566.36	394.73	151.83
Fayette.....	171,760	76,916	94,844	85,897	42,656	2,422.57	1,521.59	880.93
Fleming.....	13,744	9,290	4,454	12,970	6,478	1,062.87	830.65	403.19
Floyd.....	25,768	10,658	15,110	11,939	4,000	580.36	402.10	203.86
Franklin.....	31,740	12,763	18,977	15,487	9,904	1,483.18	800.09	466.64
Fulton.....	12,708	8,659	4,049	10,755	6,462	851.34	694.99	432.28
Gallatin.....	4,882	2,728	2,154	3,173	1,999	1,100.29	680.34	425.65
Garrard.....	16,813	11,873	4,940	13,039	6,995	1,454.16	1,030.04	588.11
Grant.....	14,598	8,771	5,827	10,619	5,644	1,478.13	1,017.66	533.40
Graves.....	24,995	14,638	10,357	20,813	13,223	812.11	640.74	392.97
Grayson.....	10,988	6,065	4,923	7,083	3,965	644.27	355.47	198.42
Green.....	4,892	2,876	2,016	3,430	1,584	429.12	301.12	133.45
Greenup.....	22,682	12,340	10,342	8,569	4,364	896.52	418.13	224.24
Hancock.....	5,004	3,034	1,970	3,795	2,602	814.06	546.41	305.66
Hardin.....	23,096	11,953	11,143	13,963	9,297	1,104.38	565.39	409.65
Harlan.....	37,063	18,923	18,140	22,299	4,605	527.96	603.52	417.17
Harrison.....	23,982	15,777	8,205	18,947	9,395	1,613.97	1,199.32	556.81
Hart.....	9,960	5,735	4,225	8,164	5,081	615.99	438.00	279.60
Henderson.....	37,029	19,602	17,427	27,541	16,795	1,408.21	997.54	572.20
Henry.....	15,758	9,947	5,811	12,833	6,862	1,254.22	956.89	500.33
Hickman.....	8,974	6,486	2,488	8,562	5,651	1,028.54	835.76	480.96
Hopkins.....	29,908	15,187	14,721	17,508	10,078	787.05	512.92	285.00
Hockinson.....	2,400	1,656	744	2,505	1,635	229.29	209.90	151.53
Jefferson.....	977,928	397,902	580,026	329,641	244,676	2,663.93	1,127.34	896.95
Jessamine.....	19,137	12,803	6,334	15,552	8,763	1,530.96	1,274.26	682.70
Johnson.....	14,797	7,475	7,322	8,301	3,630	629.66	411.49	194.13
Kenton.....	112,863	57,375	55,488	53,801	40,589	1,163.54	724.58	559.44
Knott.....	7,487	5,694	1,793	4,107	1,984	473.86	345.73	172.96
Knox.....	9,971	6,434	3,537	8,596	4,718	374.85	348.01	199.44
Larue.....	7,626	4,576	3,050	5,404	3,716	838.67	540.20	347.29
Laurel.....	9,726	5,661	4,065	6,145	4,065	456.62	310.16	197.20
Lawrence.....	12,654	6,681	5,973	7,807	3,858	757.14	442.51	190.87
Lee.....	7,119	4,127	2,992	5,550	2,141	731.73	442.90	213.44
Leslie.....	3,739	3,472	267	3,866	2,241	343.03	372.28	231.05
Letcher.....	20,258	12,344	7,914	14,482	3,374	538.78	516.64	304.13
Lewis.....	11,046	6,103	4,943	7,570	5,119	771.64	478.22	303.16
Lincoln.....	16,538	10,264	6,284	13,598	9,279	923.91	825.06	510.71
Livingston.....	4,834	2,971	1,863	4,380	3,243	561.67	450.02	305.14

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and im- provements	Personal property					
Logan.....	\$19,424	\$11,173	\$8,251	\$14,173	\$8,183	\$887.95	\$599.72	\$327.61
Lyon.....	4,937	3,241	1,696	3,931	2,295	578.78	447.00	242.75
McCracken.....	56,467	32,476	23,991	26,998	16,188	1,181.32	714.09	436.08
McCreary.....	7,382	4,258	3,124	6,204	2,641	488.87	525.07	(?)
McLean.....	7,016	4,780	2,236	7,485	3,649	633.67	598.68	270.31
Madison.....	33,984	20,184	13,800	24,439	15,309	1,222.45	929.81	559.00
Magoffin.....	5,315	3,238	2,077	3,816	1,586	332.19	274.26	111.79
Marion.....	14,783	8,223	6,560	10,219	6,839	953.80	658.16	418.47
Marshall.....	8,171	5,109	3,062	6,617	4,042	633.95	434.89	245.81
Martin.....	4,180	2,807	1,373	3,330	1,532	480.46	429.85	196.92
Mason.....	40,711	17,238	23,473	23,118	12,494	2,142.68	1,301.66	671.33
Meade.....	5,486	3,410	2,076	4,647	3,609	682.17	492.18	368.94
Menifee.....	2,174	1,186	988	2,032	1,005	438.48	351.59	163.30
Mercer.....	21,153	14,432	6,721	15,443	8,865	1,461.75	1,030.68	630.38
Metcalfe.....	3,779	2,230	1,549	2,864	1,686	403.18	284.27	159.03
Monroe.....	4,963	3,289	1,674	3,724	2,517	379.52	259.43	181.62
Montgomery.....	18,856	10,325	8,531	12,702	7,575	1,617.15	1,037.30	588.18
Morgan.....	4,860	3,199	1,661	5,070	2,801	321.22	305.75	149.62
Muhlenberg.....	21,689	11,258	10,431	11,696	6,292	563.35	338.28	202.00
Nelson.....	17,358	9,869	7,489	14,124	8,971	1,045.66	875.24	530.62
Nicholas.....	11,469	7,800	3,669	10,154	5,193	1,338.12	1,026.25	489.87
Ohio.....	19,844	9,901	9,943	12,964	7,236	810.99	489.71	260.66
Oldham.....	10,952	7,134	3,818	8,336	5,342	1,479.60	1,068.41	731.42
Owen.....	8,372	5,986	2,386	7,523	3,612	781.70	599.26	253.52
Owsley.....	1,636	1,274	362	1,607	1,002	226.50	205.53	120.20
Pendleton.....	15,056	9,432	5,624	10,250	4,992	1,384.33	874.67	416.55
Perry.....	19,951	11,729	8,222	15,272	2,864	444.34	511.61	234.32
Pike.....	38,237	21,895	16,342	23,294	6,838	582.88	430.89	197.63
Powell.....	3,328	1,811	1,517	2,811	1,160	573.79	409.25	185.05
Pulaski.....	18,062	10,020	8,042	11,692	8,484	503.12	339.72	(?)
Robertson.....	3,288	2,136	1,152	2,665	1,161	963.25	688.48	281.74
Rockcastle.....	7,048	4,017	3,031	4,771	3,184	465.25	304.96	210.28
Rowan.....	5,256	2,667	2,589	2,762	1,845	473.51	291.55	188.00
Russell.....	3,354	2,106	1,248	2,696	1,813	281.85	222.62	161.27
Scott.....	26,079	17,285	8,794	20,721	12,176	1,811.04	1,352.72	718.08
Shelby.....	28,655	17,559	11,096	24,231	15,397	1,620.85	1,298.77	853.47
Simpson.....	10,987	6,621	4,366	7,919	4,473	963.77	710.26	390.35
Spencer.....	6,291	4,493	1,798	6,854	3,126	952.32	874.18	410.39
Taylor.....	6,537	3,558	2,979	4,518	2,327	542.62	367.14	189.97
Todd.....	10,892	6,484	4,408	8,279	5,035	805.62	527.55	305.39
Trigg.....	7,060	3,894	3,166	4,948	3,410	563.40	348.22	232.15
Trimble.....	4,813	3,345	1,468	3,323	1,903	899.96	552.84	292.16
Union.....	21,345	12,978	8,367	18,841	10,514	1,251.69	1,044.42	528.69
Warren.....	35,387	19,999	15,388	25,338	14,812	1,034.71	819.27	481.30
Washington.....	10,880	6,810	4,070	9,012	5,328	861.92	601.33	382.19
Wayne.....	5,652	3,693	1,959	6,152	4,384	356.64	375.10	(?)
Webster.....	14,139	8,255	5,884	10,710	6,076	688.57	515.86	285.82
Whitley.....	14,994	7,324	7,670	9,108	8,339	498.14	324.36	(?)
Wolfe.....	2,212	1,418	794	2,710	1,557	262.55	308.53	152.35
Woodford.....	26,894	14,863	12,031	19,401	12,090	2,449.14	1,646.38	961.76

* Includes \$1,121,055, franchise valuation of private car lines, taxed for State purposes only; not distributable by counties; and \$933,464,630, valuation of intangible and specified classes of tangible personal property, taxed for State purposes only.

* Includes \$688,141,975, valuation of intangible and specified classes of tangible personal property, taxed for State purposes only; not distributable by counties.

720 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUA- TION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School dis- tricts					
State total.....	\$51,063	\$10,964	\$11,304	\$16,759	\$12,036	\$37,322	\$17,669	\$1.67	\$1.55	\$1.71
Adair.....	66	18	19	4	25	70	34	1.20	1.50	1.19
Allen.....	114	27	33	12	42	147	53	1.42	1.87	1.79
Anderson.....	134	27	40	14	53	114	80	1.57	1.69	1.93
Ballard.....	184	36	68	6	74	183	96	1.67	1.69	1.36
Barren.....	230	52	57	34	87	191	96	1.34	1.60	1.45
Bath.....	166	38	68	8	52	161	78	1.42	1.35	1.37
Bell.....	573	103	156	71	243	389	119	2.01	2.51	1.49
Boone.....	243	57	92	10	84	209	88	1.35	1.56	1.06
Bourbon.....	514	139	146	138	91	557	253	1.26	1.67	1.40
Boyd.....	1,099	173	216	609	101	620	229	2.35	2.71	1.88
Boyle.....	406	116	85	45	160	281	158	1.30	1.65	1.47
Bracken.....	182	48	54	14	66	159	76	1.20	1.61	1.57
Breathitt.....	135	27	36	12	60	99	42	1.64	1.97	1.47
Breckinridge.....	157	38	42	11	66	167	83	1.34	1.90	1.38
Bullitt.....	120	34	38	6	42	89	53	1.25	1.23	1.14
Butler.....	63	13	23	2	25	66	38	1.57	1.52	1.31
Caldwell.....	187	37	55	18	77	129	71	1.66	1.90	1.42
Calloway.....	184	35	60	13	76	163	78	1.58	1.61	1.45
Campbell.....	2,143	280	395	814	654	1,183	600	2.60	2.89	1.93
Carlisle.....	93	21	37	9	26	99	54	1.45	1.45	1.38
Carroll.....	148	30	45	19	54	120	80	1.53	1.93	1.87
Carter.....	219	45	68	13	93	123	55	1.76	1.77	1.33
Casey.....	80	17	23	1	39	77	34	1.42	1.44	1.45
Christian.....	533	111	147	99	176	566	253	1.71	2.19	1.72
Clark.....	526	137	101	96	192	417	195	1.30	1.53	1.41
Clay.....	98	19	39	3	37	65	32	1.62	1.41	1.29
Clinton.....	30	6	11	-----	13	30	12	1.46	1.44	.90
Crittenden.....	117	22	36	12	47	109	57	1.69	1.78	1.49
Cumberland.....	55	11	25	2	17	48	27	1.58	1.51	1.38
Daviess.....	989	169	188	288	344	738	401	1.97	2.41	2.06
Edmonson.....	77	19	24	-----	34	53	21	1.36	1.44	.94
Elliot.....	24	5	9	-----	10	27	11	1.55	1.76	1.07
Estill.....	172	34	43	30	65	120	29	1.76	1.85	1.53
Fayette.....	2,864	629	488	1,486	261	2,390	841	1.67	2.78	1.97
Fleming.....	182	43	71	10	58	150	91	1.32	1.16	1.40
Floyd.....	390	101	118	31	140	199	49	1.51	1.67	1.23
Franklin.....	443	121	90	80	152	417	202	1.40	2.69	2.04
Fulton.....	218	42	53	34	89	208	113	1.72	1.93	1.75
Gallatin.....	71	16	29	4	22	60	31	1.45	1.89	1.55
Garrard.....	215	57	69	10	79	203	88	1.28	1.56	1.26
Grant.....	199	45	75	10	69	157	81	1.36	1.48	1.44
Graves.....	426	84	129	59	154	368	265	1.70	1.77	1.55
Grayson.....	143	34	52	3	54	103	63	1.30	1.45	1.59
Green.....	57	15	16	4	22	47	20	1.17	1.37	1.26
Greenup.....	437	85	131	33	188	144	54	1.93	1.68	1.24
Hancock.....	73	17	29	3	24	65	35	1.46	1.71	1.35
Hardin.....	278	77	70	18	113	210	119	1.20	1.50	1.28
Harlan.....	669	133	219	58	259	384	43	1.81	1.72	.95
Harrison.....	333	78	91	33	131	285	137	1.39	1.50	1.46
Hart.....	131	32	38	13	48	125	62	1.32	1.53	1.22

See footnotes at end of table.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
Henderson.....	\$589	\$129	\$165	\$75	\$220	\$570	\$320	\$1.59	\$2.07	\$1.91
Henry.....	244	49	83	10	102	224	87	1.55	1.75	1.27
Hickman.....	118	30	38	11	39	132	76	1.31	1.54	1.34
Hopkins.....	491	100	153	45	193	323	158	1.64	1.84	1.57
Jackson.....	35	8	14	-----	13	47	16	1.46	1.88	.98
Jefferson.....	16,778	3,821	2,183	9,713	1,061	10,700	5,424	1.72	3.25	2.22
Jessamine.....	247	64	75	22	86	249	110	1.29	1.60	1.26
Johnson.....	227	51	60	27	89	131	50	1.53	1.58	1.38
Kenton.....	2,527	374	448	882	823	1,566	857	2.24	2.91	2.11
Knott.....	131	25	50	-----	56	58	24	1.75	1.41	1.21
Knox.....	166	33	42	17	74	145	64	1.66	1.69	1.36
Larue.....	94	24	27	4	39	91	46	1.23	1.68	1.24
Laurel.....	162	32	56	14	60	109	63	1.67	1.77	1.55
Lawrence.....	196	46	77	10	64	140	51	1.55	1.79	1.32
Lee.....	115	25	43	3	44	77	28	1.62	1.39	1.31
Leslie.....	66	12	-----	-----	28	68	27	1.77	1.76	1.20
Letcher.....	407	72	127	41	167	262	38	2.01	1.81	1.13
Lewis.....	177	41	71	8	57	126	69	1.60	1.66	1.35
Lincoln.....	242	55	65	11	111	202	134	1.46	1.49	1.44
Livingston.....	73	16	28	2	27	73	42	1.51	1.67	1.30
Logan.....	261	69	71	25	96	237	123	1.34	1.67	1.50
Lyon.....	76	16	25	5	30	59	29	1.54	1.50	1.26
McCracken.....	1,412	188	285	775	164	812	408	2.50	3.01	2.52
McCreary.....	139	27	53	-----	59	114	17	1.88	1.84	.64
McLean.....	105	22	28	9	46	114	50	1.50	1.52	1.37
Madison.....	464	114	121	105	124	442	229	1.37	1.81	1.50
Magoffin.....	87	18	32	-----	37	57	18	1.64	1.49	1.13
Marion.....	176	52	62	14	58	193	96	1.19	1.89	1.40
Marshall.....	125	25	43	6	51	101	51	1.53	1.53	1.26
Martin.....	75	15	31	-----	29	60	22	1.79	1.80	1.44
Mason.....	545	154	164	67	160	384	197	1.34	1.66	1.58
Meade.....	86	19	32	2	33	78	52	1.57	1.68	1.44
Menifee.....	42	9	21	-----	12	37	11	1.93	1.82	1.09
Mercer.....	289	69	84	30	106	254	129	1.37	1.64	1.46
Metcalfe.....	50	11	19	-----	20	44	18	1.32	1.54	1.07
Monroe.....	70	14	25	4	27	57	29	1.41	1.53	1.15
Montgomery.....	241	68	76	22	75	193	125	1.28	1.52	1.65
Morgan.....	73	15	28	1	29	73	34	1.50	1.44	1.21
Muhlenberg.....	323	74	78	13	157	190	110	1.49	1.62	1.75
Nelson.....	217	61	83	13	60	211	119	1.25	1.49	1.33
Nicholas.....	163	38	57	13	55	148	75	1.42	1.46	1.44
Ohio.....	280	74	86	12	108	192	101	1.41	1.48	1.40
Oldham.....	160	38	49	11	62	132	73	1.46	1.58	1.37
Owen.....	108	25	36	-----	47	145	70	1.29	1.93	1.94
Owsley.....	22	5	7	-----	10	26	13	1.34	1.62	1.30
Pendleton.....	225	45	80	7	93	155	66	1.49	1.51	1.32
Perry.....	342	72	93	26	151	286	29	1.71	1.87	1.01
Pike.....	637	134	264	26	213	409	87	1.67	1.76	1.27
Powell.....	41	11	13	1	16	49	14	1.23	1.74	1.21
Pulaski.....	347	56	94	43	154	220	151	1.92	1.88	1.78

See footnotes at end of table.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUA- TION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School dis- tricts					
Robertson	\$41	\$9	\$16	\$1	\$15	\$48	\$22	\$1.25	\$1.80	\$1.89
Rockcastle	117	25	33	7	52	90	44	1.66	1.89	1.38
Rowan	77	18	21	7	31	44	25	1.46	1.59	1.36
Russell	46	10	19		17	43	18	1.37	1.59	.99
Scott	386	87	130	27	142	330	172	1.48	1.59	1.41
Shelby	404	101	131	25	147	351	194	1.41	1.45	1.26
Simpson	137	38	41	11	47	119	87	1.25	1.50	1.95
Spencer	95	21	35	6	33	86	41	1.51	1.25	1.31
Taylor	81	20	21	10	30	69	22	1.24	1.53	.95
Todd	179	37	78	13	51	118	72	1.64	1.43	1.43
Trigg	97	24	31	5	37	86	45	1.37	1.74	1.32
Trimble	69	15	23		31	47	25	1.43	1.41	1.31
Union	278	73	80	21	104	295	132	1.30	1.57	1.26
Warren	553	126	134	105	188	497	209	1.56	1.96	1.41
Washington	143	37	47	11	48	141	72	1.31	1.56	1.35
Wayne	91	18	30	8	35	95	48	1.61	1.54	1.09
Webster	254	46	75	25	108	168	99	1.80	1.57	1.63
Whitley	239	48	51	32	108	182	131	1.59	2.00	1.57
Wolfe	42	7	21		14	50	18	1.90	1.85	1.16
Woodford	272	100	79	18	75	242	143	1.01	1.25	1.18

¹ Includes \$5,605, levy on private car lines, taxed for State purposes only; not distributable by counties.

² Includes \$371,674, levy on intangible and specified classes of tangible personal property; not distributable by counties.

LOUISIANA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Louisiana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 64 parishes, the 195 cities, towns, and villages, the 470 school districts, the 150 drainage districts, the 20 levee districts, the 450 road districts, and the 5 other civil divisions (navigation district, port of New Orleans, and waterworks districts), or a total of 1,355 political units that have power to levy taxes or incur debt.

The data for Louisiana were compiled largely from reports on file in the offices of the supervisor of public accounts, and Louisiana Tax Commission, Baton Rouge, La., and from reports received through correspondence.

Fiscal year.—For Louisiana the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Louisiana on January 1, 1932, was 2,132,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Louisiana the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The excess of governmental costs over revenue receipts was 141.9 percent for the State government, 3.2 percent for the parishes, 13.9 percent for the cities, towns, and villages, 8.7 percent for the school districts, 82.9 percent for the levee districts, and 51.7 percent for the other civil divisions. For the drainage districts and the road districts, revenue receipts were in excess of governmental costs, the percent of excess being 0.6 for the drainage districts and 29.1 for the road districts.

Although the aggregate of governmental costs, including those for capital outlays, is \$59,415,352 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$13,861,621.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$103,351,877	100.0	\$182,767,229	100.0	\$360,410,495	100.0	\$55,052,540	100.0
State government.....	34,590,584	33.5	83,687,304	51.4	83,742,822	23.2	9,593,182	17.4
Parishes.....	6,185,555	6.0	6,383,518	3.9	11,120,924	3.1	5,131,511	9.3
Cities, towns, and vil- lages ¹	31,978,403	30.9	36,433,361	22.4	109,726,576	30.4	19,765,762	35.9
School districts ¹	13,996,571	13.5	15,215,223	9.3	25,360,046	7.0	10,168,919	18.5
Drainage districts.....	1,042,283	1.0	1,036,172	.6	12,968,708	3.6	536,074	1.0
Levee districts.....	3,812,951	3.7	6,972,585	4.3	26,458,765	7.3	3,612,146	6.6
Road districts.....	6,439,760	6.2	4,989,244	3.1	46,770,466	13.0	5,889,493	10.7
Other civil divisions.....	5,305,770	5.1	8,049,822	4.9	44,262,188	12.3	355,453	.6

¹ Data for the schools of the city of New Orleans are included with data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Louisiana and all subdivisions of the State amounted to \$103,351,877, or an average of \$48.48 for each person in the State. Of this amount \$34,590,584 was for the State; \$6,185,555 for the parishes; \$31,978,403 for the cities, towns, and villages; \$13,996,571 for the school districts; \$1,042,283 for the drainage districts; \$3,812,951 for the levee districts; \$6,439,760 for the road districts; and \$5,305,770 for the other civil divisions. The revenues collected include \$50,704,690, general property taxes; \$555,963, special taxes; \$433,447, poll taxes; \$21,191,096, licenses and permits; \$3,230,210, special assessments; \$10,716,822, subventions, donations, and pension assessments; \$2,045,513, interest, rents, and highway privileges; \$10,125,084, earnings of public-service enterprises; \$3,986,429, earnings of general departments; and \$362,623, fines, forfeits, and escheats. Of the \$10,716,822 classified as subventions, donations, and pension assessments, \$4,569,458 represents subventions by the Federal Government to the State, principally for highways. Receipts and payments for the schools of New Orleans form part of the financial transactions of the city government. Therefore, the data for the schools of this city are included with the data for the cities, towns, and villages, in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were parishes, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the parishes, and the cities, towns, and villages having a population of 2,500 and over amounted to \$14,516,000 in 1912, \$34,635,000 in 1922, and \$31,155,914 in 1931, this being a decrease of 10 percent from 1922 to 1931, and an increase of 114.6 percent from 1912 to 1931. Special taxes amounted to \$207,000 in 1912, \$343,000 in 1922, and \$555,963 in 1931. Poll taxes amounted to \$235,000 in 1912, \$146,000 in 1922, and \$122,265 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,581,000 in 1912, \$7,128,000 in 1922, and \$19,426,245 in 1931. Special assessments amounted to \$1,035,000 in 1912, \$1,575,000 in 1922, and \$2,485,136 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Louisiana and all subdivisions of the State for 1931 amounted to \$162,767,229, or an average expenditure of \$76.34 per person. Of the total amount expended, \$83,687,304 was disbursed by the State government; \$6,383,518 by the parishes; \$36,433,361 by the cities, towns, and villages; \$15,215,223 by the school districts; \$1,036,172 by the drainage districts; \$6,972,585 by the levee districts; \$4,989,244 by the road districts; and \$8,049,822 by the other civil divisions. The total comprises \$64,997,289 for operation and maintenance of general departments; \$8,216,569 for operation and maintenance of public service enterprises; \$16,276,398 for interest on debt; and \$73,276,973 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 (except for New Orleans which is shown in table 3) for the reason that for the most part, the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the parishes, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and the schools of New Orleans may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Louisiana were limited to State, parishes, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, parishes, and cities, towns, and villages having a population of 2,500 and over increased from \$17,092,000 to \$53,822,904, or 214.9 percent; interest payments, from \$2,606,000 to \$7,887,087, or 202.7 percent; and outlay payments, from \$4,607,000 to \$63,864,499, or 1,286.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions, by parishes.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each parish is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the parishes, the cities, towns, and villages, the school districts, the drainage districts, the levee districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each parish represent the combined debt of the parish government and all the minor civil divisions of the parish.

For 1931 the combined gross debt of Louisiana and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$360,410,495, or an average per capita of \$169.05. In 1922 the average per capita was \$69.18, and in 1912, \$42.97.

Of the total debt reported for 1931, \$83,742,822 was for the State government; \$11,120,924 for the parishes; \$109,726,576 for the cities, towns, and villages; \$25,360,046 for the school districts; \$12,968,708 for the drainage districts; \$26,458,765 for the levee districts; \$46,770,466 for the road districts; and \$44,262,188 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 464.7 percent from 1922 to 1931 and 518.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 146.8 percent from 1922 to 1931 and 350.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In all parishes except Orleans, property is assessed by the parish assessor, who is elected for a term of 4 years. Orleans Parish has a board of 7 assessors, 1 being elected from each municipal district of the city of New Orleans every 4 years.

All real estate and personal property subject to taxation are estimated by the assessors at actual cash value. Each taxpayer is required to file a sworn list of his property with the assessor on or before April 1 of each year, or else he is estopped from contesting the correctness of the assessment list filed by the assessor. In Orleans Parish each taxpayer is required to make return of his property within 20 days after receipt of the list for that purpose.

The assessed valuation of all property in Louisiana subject to levies of the general property tax was \$1,666,140,457 in 1931 as compared with \$1,561,581,000 in 1922 and \$550,518,000 in 1912. The per capita assessed valuation increased from \$315.36 in 1912 to \$850.95 in 1922, and decreased to \$781.49 in 1931.

TAX LEVIES

In all the parishes except Orleans, taxes are collected by the parish sheriff, who is ex-officio tax collector. In Orleans Parish there are 6 tax collectors appointed by the governor and 1 State tax collector who is elected. All taxes are due on or before December 31 of the year in which assessed. If not paid by that date, they bear interest at the rate of 10 percent per annum.

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The total levies of the general property tax for the State and all subdivisions were \$14,432,000 for 1912, \$41,562,000 for 1922, and \$55,052,540 for 1931, this being a per capita of \$8.27, \$22.65, and \$25.82, respectively.

Of the total levies reported for 1931, \$9,593,182 was for the State government; \$5,131,511 for the parishes; \$19,765,762 for the cities, towns, and villages; \$10,168,919 for the school districts; \$536,074 for the drainage districts; \$3,612,146 for the levee districts; \$5,889,493 for the road districts; and \$355,453 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.62 for 1912, \$2.66 for 1922, and \$3.30 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
PARISH AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, pension asses- ments	High- way privi- leges, rents, and in- terest	Earn- ings of public service depart- ments	Earn- ings of general enter- prises
				Total	General prop- erty	Poll	Li- censes and permits							
Grand total.....	2,132,000	\$103,352	\$48.48	\$272,885	\$50,705	\$453	\$21,191	\$3,290	\$263	\$10,347	\$370	\$2,045	\$3,987	\$10,125
State government.....														
Parishes.....	(1)	34,590	16.28	29,980	9,313	---	17,091	82	13	4,569	133	864	1,907	62
Cities, towns, and villages.....	1,661,000	6,186	3.72	5,329	4,664	---	685	---	117	---	1	36	703	---
School districts 1.....	961,384	31,978	32.58	18,663	17,893	122	1,738	2,496	222	1,658	201	757	1,041	5,950
Drainage districts.....	---	13,997	(2)	9,500	9,061	311	108	---	11	4,110	35	84	257	---
Levee districts.....	---	1,042	(3)	625	594	---	31	403	---	---	---	12	---	---
Road districts.....	---	3,813	(4)	3,449	3,425	---	31	269	---	10	---	44	51	---
Other civil divisions 2.....	---	6,440	(5)	6,358	5,532	---	826	---	---	---	---	56	26	---
Other civil divisions 3.....	---	5,306	(6)	1,001	293	---	708	---	---	---	---	192	---	4,113
ACADIA.....														
Parish.....	40,100	760	18.95	610	583	8	19	1	1	84	---	2	11	51
Cities, towns, and villages.....	---	77	1.92	74	69	---	5	---	---	---	---	---	3	---
School districts.....	14,745	132	8.95	75	68	---	10	1	1	---	---	---	1	51
Drainage districts.....	---	288	(2)	195	187	8	---	---	---	84	---	2	7	---
Road districts.....	---	71	(3)	71	70	---	1	---	---	---	---	---	---	---
Road districts.....	---	192	(4)	192	189	---	3	---	---	---	---	---	---	---
ALLEN.....														
Parish.....	15,261	345	22.61	239	226	3	10	2	---	76	---	---	14	14
Cities, towns, and villages.....	15,261	52	3.41	40	39	---	1	---	---	---	---	---	12	---
School districts.....	4,940	39	7.89	25	21	---	4	---	---	---	---	---	---	---
Drainage districts.....	---	218	(2)	140	136	3	---	---	---	76	---	---	2	---
Road districts.....	---	8	(3)	6	2	---	4	2	---	---	---	---	---	---
Road districts.....	---	23	(4)	23	23	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assess- ments cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension asses- ments	High- way privi- leges, rents, depart- ments and in- terest	Earn- ings of public- service enter- prises	
				Total	General prop- erty	Poll	Li- censes and permits						
ASCENSION	18,438	\$287	\$15.57	\$216	\$195	\$4	\$17	\$13	\$1	\$3		\$48	
Parish	18,438	50	2.71	44	43		1		1			4	
Cities, towns, and villages	4,250	20	4.71	18	15		3					2	
School districts		104	()	57	53	4				6		41	
Drainage districts		38	()	28	15		13	9					
Levee districts		43	()	38	38			4				1	
Road districts		32	()	31									
ASSUMPTION	15,990	175	10.94	129	114	3	12	14	1	1	\$1	29	
Parish	15,990	43	2.69	34	31		3		1		1	7	
Cities, towns, and villages	1,180	6	5.08	6	6		1						
School districts		50	()	28	25	3				1		21	
Drainage districts		14	()	7				7					
Levee districts		38	()	30	30			7				1	
Road districts		24	()	24	16		8						
AVOYELLES	34,926	703	20.13	488	437	6	45	41	2	136		22	\$13
Parish	34,926	107	3.06	96	88		28		1			10	
Cities, towns, and villages	7,975	91	11.41	72	65		7		1			5	13
School districts		287	()	146	140	6				136		5	
Drainage districts		39	()	24	14		10	15					
Levee districts		66	()	38	38			26				1	
Road districts		113	()	112	112							1	
BEAUREGARD	14,569	516	35.42	420	372	3	45	2		67		17	10
Parish	14,569	75	5.15	58	55		3					17	
Cities, towns, and villages	6,373	40	6.28	28	26		2	2					10
School districts		195	()	128	125	3				67			
Road districts		206	()	205	166		40						

BIENVILLE	24,300	382	15.72	300	270	4	26	1	2	72	1	6	6
Parish.....	24,300	52	2.14	46	38	3	8	1	2	---	1	3	---
Cities, towns, and villages.....	4,244	25	5.89	24	21	---	3	1	---	---	---	1	---
School districts.....	---	185	(⁵)	112	108	4	---	---	---	72	---	---	2
Road districts.....	---	120	(⁵)	118	103	---	15	---	---	---	---	---	---
BOSSIER	29,400	616	20.95	465	440	4	21	13	5	54	3	19	56
Parish.....	29,400	87	2.96	68	61	---	7	---	3	---	1	15	---
Cities, towns, and villages.....	5,817	109	18.74	39	36	---	3	11	2	---	---	1	56
School districts.....	---	254	(⁵)	197	188	4	5	---	---	54	1	1	---
Drainage districts.....	---	38	(⁵)	37	36	---	1	---	---	---	1	---	---
Levee districts.....	---	52	(⁵)	49	47	---	2	2	---	---	---	1	---
Road districts.....	---	76	(⁵)	75	72	---	3	---	1	---	---	---	---
CADDO	131,700	5,007	38.02	3,894	3,678	19	197	28	48	324	5	82	480
Parish.....	131,700	1,263	9.59	1,100	1,059	---	41	---	23	---	---	9	131
Cities, towns, and villages.....	80,248	2,035	25.36	1,468	1,324	---	144	18	24	---	4	31	60
School districts.....	---	1,600	(⁵)	1,229	1,229	19	---	---	1	324	1	28	480
Levee districts.....	---	1,109	(⁵)	78	66	---	12	10	---	---	---	16	5
CALCASIEU	43,500	1,538	35.36	1,237	1,103	14	120	93	9	74	10	11	75
Parish.....	43,500	162	3.72	117	104	---	13	---	4	---	---	---	41
Cities, towns, and villages.....	23,766	351	14.77	251	230	---	21	51	---	---	---	---	16
School districts.....	---	386	(⁵)	283	269	14	---	---	1	74	10	8	29
Drainage districts.....	---	92	(⁵)	50	50	---	---	42	---	---	---	---	---
Road districts.....	---	351	(⁵)	342	266	---	76	---	---	---	---	1	8
Other civil divisions.....	---	196	(⁵)	194	184	---	10	---	10	---	---	2	---
CALDWELL	10,600	226	21.32	170	160	2	8	---	3	45	---	2	6
Parish.....	10,600	42	3.96	33	31	---	2	---	3	---	---	---	6
Cities, towns, and villages.....	1,195	117	5.02	6	5	---	1	---	---	45	---	---	---
School districts.....	---	7	(⁵)	72	70	2	---	---	---	---	---	---	---
Levee districts.....	---	7	(⁵)	7	7	---	---	---	---	---	---	---	---
Road districts.....	---	54	(⁵)	52	47	---	5	---	---	---	---	2	---
CAMERON	6,400	142	22.19	123	97	1	25	1	---	10	3	---	5
Parish.....	6,400	34	5.81	31	25	---	6	---	---	---	---	3	---
School districts.....	---	56	(⁵)	41	35	1	5	---	---	10	3	2	---
Drainage districts.....	---	2	(⁵)	1	1	---	---	1	---	---	---	---	---
Road districts.....	---	50	(⁵)	50	36	---	14	---	---	---	---	---	---
CATAHOULA	12,700	276	21.73	208	200	2	6	---	---	41	---	2	8
Parish.....	12,700	44	4.41	49	45	---	4	---	---	---	---	7	17
Cities, towns, and villages.....	1,560	23	14.74	5	5	---	1	---	---	41	---	1	---
School districts.....	---	128	(⁵)	85	82	2	1	---	---	---	---	---	---
Levee districts.....	---	14	(⁵)	14	14	---	---	---	---	---	---	---	---
Road districts.....	---	55	(⁵)	54	54	---	---	---	---	---	---	1	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
PARISH AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way leges, rents, depart- ments and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General prop- erty	Poll	Li- censes and permits							
CLABORNE	33,000	\$792	\$24.00	\$593	\$525	\$4	\$64	\$23	\$5	\$59	\$15	\$3	\$21	\$73
Parish	137	117	4.15	44	37	—	27	—	4	—	—	—	16	—
Cities, towns, and villages	3,911	144	24.36	44	37	—	7	23	—	—	—	—	4	73
School districts	—	387	(6)	310	289	4	17	—	1	59	15	2	—	—
Road districts	—	124	(6)	122	109	—	13	—	—	—	—	1	—	—
CONCORDIA	12,800	313	24.45	222	209	2	11	27	3	28	—	4	12	17
Parish	12,800	58	4.53	47	37	—	10	—	2	—	—	—	9	—
Cities, towns, and villages	3,643	30	8.23	11	10	—	1	—	1	—	—	—	1	17
School districts	—	88	(6)	69	57	2	—	—	—	28	—	—	—	—
Levee districts	—	69	(6)	41	41	—	—	27	—	—	—	—	—	—
Road districts	—	68	(6)	64	64	—	—	—	—	—	—	4	—	—
DE SOTO	31,300	489	15.62	389	375	4	10	1	5	71	1	2	15	5
Parish	31,300	89	2.84	73	67	—	6	—	5	—	—	—	11	—
Cities, towns, and villages	6,040	28	4.64	22	21	—	1	—	—	—	—	—	1	5
School districts	—	253	(6)	178	174	4	—	—	—	71	1	1	2	—
Levee districts	—	2	(6)	1	1	—	—	1	—	—	—	—	—	—
Road districts	—	117	(6)	115	112	—	3	—	—	—	—	1	—	—
EAST BATON ROUGE	72,300	2,021	27.95	1,678	1,584	17	77	77	16	105	2	24	85	34
Parish	72,300	523	7.23	454	438	—	16	—	11	—	—	—	58	—
Cities, towns, and villages	32,226	730	22.65	564	503	—	61	77	4	—	2	24	25	34
School districts	—	641	(6)	533	516	17	—	—	1	105	—	—	2	—
Drainage districts	—	10	(6)	10	10	—	—	—	—	—	—	—	—	—
Levee districts	—	9	(6)	9	9	—	—	—	—	—	—	—	—	—
Road districts	—	108	(6)	108	108	—	—	—	—	—	—	—	—	—

EAST CARROLL.....	16,600	341	20,54	179	162	2	15	60	1	33	1	17	50
Parish.....	16,600	341	3,43	40	33	7	7	7	1	7	1	16	50
Cities, towns, and villages.....	2,867	76	26,51	26	25	2	1	2	2	33	1	1	
School districts.....		53	(⁶)	20	18								
Drainage districts.....		48	(⁶)	1	40		1	46			1		
Levee districts.....		55	(⁶)	40	40		1	14				1	
Road districts.....		52	(⁶)	52	48		6						
EAST FELICIANA.....	17,449	157	9,00	117	105	2	10			35	1	2	2
Parish.....	17,449	157	1,43	23	21		2				1	1	
Cities, towns, and villages.....	5,349	12	2,24	10	9		1						2
School districts.....		90	(⁶)	64	52	2				35		1	
Road districts.....		30	(⁶)	30	23		7						
EVANGELINE.....	25,800	454	17,60	325	286	6	33	9	3	87	1	27	
Parish.....	25,800	454	2,29	47	44		3		1			11	
Cities, towns, and villages.....	2,925	30	10,26	27	25		2		2		1		
School districts.....		192	(⁶)	89	83	6				87		16	
Drainage districts.....		31	(⁶)	21	20		1	9			1		
Levee districts.....		142	(⁶)	141	114		27					1	
Road districts.....													
FRANKLIN.....	31,600	421	13,32	315	291	5	19		2	78	1	16	9
Parish.....	31,600	421	1,65	37	34		3		1			14	
Cities, towns, and villages.....	3,569	47	13,17	35	31		4		1			2	9
School districts.....		220	(⁶)	141	136	5				78	1		
Levee districts.....		26	(⁶)	26	25		1						
Road districts.....		76	(⁶)	76	65		11						
GRANT.....	15,900	393	24,72	301	266	3	32		2	79	3	8	
Parish.....	15,900	393	2,83	35	32		3		2			8	
Cities, towns, and villages.....	1,927	13	6,75	13	12		1			79	1		
School districts.....		204	(⁶)	124	121	3							
Levee districts.....		7	(⁶)	7	7								
Road districts.....		124	(⁶)	122	94		28			2			
IBERIA.....	28,400	521	18,35	390	312	7	61	38	1	55	1	17	2
Parish.....	28,400	521	2,82	72	43		29				1	8	
Cities, towns, and villages.....	10,969	115	10,48	56	47		9	31	1		15	9	2
School districts.....		183	(⁶)	117	109	7	1			55	1	10	
Drainage districts.....		14	(⁶)	9	9			4			1		
Levee districts.....		11	(⁶)	8	8			3					
Road districts.....		118	(⁶)	118	96		22						
IBERVILLE.....	24,638	419	17,01	219	182	4	33	28	4	57	1	17	83
Parish.....	24,638	419	2,15	36	28		8		3			14	
Cities, towns, and villages.....	7,141	139	19,47	46	42		4			57		2	83
School districts.....		110	(⁶)	50	45	4	1		1			1	
Drainage districts.....		23	(⁶)	5	5			17					
Levee districts.....		71	(⁶)	59	58		1	11	1				
Road districts.....		23	(⁶)	23	4		19						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, depart- ments and in- terest	Earn- ings of public service enter- prises	
				Total	General prop- erty	Poll	Li- censes and permits							
JACKSON	13,808	\$279	\$20.21	\$183	\$164	\$3	\$16	\$10	\$2	\$51		\$5	\$2	\$26
Parish.....	13,808	24	1.74	21	19		2	10	1				2	26
Cities, towns, and villages.....	3,707	48	12.95	11	9									
School districts.....		145	(6)	90	87	3				51		4		
Road districts.....		62	(6)	61	49		12					1		
JEFFERSON	43,200	1,298	30.05	1,045	999	13	33	81	5	56		8	39	64
Parish.....	43,200	233	5.39	198	170		28	51	5			1	29	40
Cities, towns, and villages.....	17,319	191	11.03	99	94		5					1		
School districts.....		327	(6)	266	253	13				56		3	4	
Drainage districts.....		155	(6)	126	126			26				1	6	
Levee districts.....		218	(6)	207	207			4				1		
Road districts.....		45	(6)	54	54									
Other civil divisions.....		119	(6)	95	95									24
JEFFERSON DAVIS	19,900	603	30.30	442	405	4	33	24	2	59		7	31	38
Parish.....	19,900	84	4.22	69	66		3		1			1	13	
Cities, towns, and villages.....	7,894	106	13.43	66	61		5					2		38
School districts.....		212	(6)	134	129	4	1		1	59		2	16	
Drainage districts.....		38	(6)	14	14			24						
Road districts.....		163	(6)	159	135		24		2			2	2	
LAFAYETTE	40,200	834	20.75	534	491	8	35	49	2	77		2	20	150
Parish.....	40,200	88	2.19	78	62		16		2			1	7	
Cities, towns, and villages.....	18,566	406	21.87	205	204		1	47					4	150
School districts.....		226	(6)	139	131		8			77		1	9	
Drainage districts.....		23	(6)	21	21			2						
Road districts.....		91	(6)	91	73		18							

LAFAYETTE	32,800	481	14,66	290	286	6	18	40	2	73	\$1	4	16	46
Parish.....	32,800	79	2,41	68	66	—	12	—	1	—	—	2	8	—
Cities, towns, and villages.....	32,800	76	14,32	13	10	—	5	13	—	—	1	—	1	46
School districts.....	5,308	164	()	88	82	6	—	—	1	—	—	—	2	—
Drainage districts.....	—	30	()	6	5	—	—	24	—	—	—	1	2	—
Levee districts.....	—	75	()	60	59	—	1	12	—	—	—	1	2	—
Road districts.....	—	57	()	54	54	—	—	—	—	—	—	—	2	—
LA SALLE	12,000	307	25,68	241	221	4	16	—	2	54	—	—	6	4
Parish.....	12,000	45	3,75	30	35	—	1	—	1	—	—	—	6	—
Cities, towns, and villages.....	12,000	20	8,15	15	14	—	6	—	1	—	—	—	—	4
School districts.....	2,464	161	()	106	96	4	—	—	—	54	—	—	1	—
Drainage districts.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Levee districts.....	—	1	()	1	1	—	—	—	—	—	—	—	—	—
Road districts.....	—	80	()	80	75	—	5	—	—	—	—	—	—	—
LINCOLN	23,800	506	21,26	328	287	3	38	—	1	70	—	2	13	92
Parish.....	23,800	64	2,69	53	35	—	18	—	1	—	—	—	10	—
Cities, towns, and villages.....	5,008	134	26,76	30	35	—	4	—	—	—	—	1	2	—
School districts.....	—	209	()	138	135	3	—	—	—	70	—	—	1	—
Road districts.....	—	99	()	98	82	—	16	—	—	—	—	—	—	—
LIVINGSTON	19,300	274	14,20	189	176	4	9	—	—	80	—	3	2	—
Parish.....	19,300	18	93	15	13	—	2	—	—	—	—	1	2	—
Cities, towns, and villages.....	1,002	5	4,99	6	4	—	1	—	—	—	—	—	—	—
School districts.....	—	163	()	82	78	4	—	—	—	80	—	1	—	—
Road districts.....	—	88	()	87	81	—	6	—	—	—	—	1	—	—
MADISON	15,500	308	19,87	244	221	1	22	20	2	29	—	2	11	—
Parish.....	15,500	75	4,84	65	44	—	21	—	1	—	—	—	9	—
Cities, towns, and villages.....	3,332	17	5,10	17	16	—	1	—	—	—	—	—	—	—
School districts.....	—	81	()	50	49	1	—	—	1	29	—	—	1	—
Drainage districts.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Levee districts.....	—	78	()	57	57	—	—	20	—	—	—	—	1	—
Road districts.....	—	57	()	55	55	—	—	—	—	—	—	2	—	—
MOREHOUSE	24,400	694	28,44	607	582	4	21	—	4	47	—	19	15	2
Parish.....	24,400	91	3,73	88	84	—	4	—	2	—	—	1	—	—
Cities, towns, and villages.....	7,030	106	15,08	87	81	—	6	—	2	—	—	1	14	2
School districts.....	—	286	()	235	225	4	—	—	—	47	—	4	—	—
Drainage districts.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Levee districts.....	—	7	()	7	7	—	—	—	—	—	—	—	—	—
Road districts.....	—	204	()	190	185	—	5	—	—	—	—	13	1	—
NATCHITOCHES	38,477	735	19,10	567	522	6	39	—	8	96	—	3	1	60
Parish.....	38,477	85	2,21	77	73	—	4	—	8	—	—	—	—	—
Cities, towns, and villages.....	6,124	299	15,68	36	30	—	1	—	—	—	—	—	—	—
School districts.....	—	299	()	201	194	6	—	—	—	—	—	1	1	—
Road districts.....	—	255	()	253	225	—	28	—	—	—	—	2	—	—

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion 1	REVENUE RECEIPTS												
Total	Per capita		Taxes				Special assess- ments and permits	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of public service enter- prises	Earn- ings of general depart- ments		
			Total	General prop- erty	Poll	Li- censes and permits									
ORLEANS.		467,500	\$24,481	\$52.37	\$16,503	\$15,128	\$122	\$1,253	\$2,035	\$131	\$1,668	\$192	\$674	\$876	\$2,402
Parish 7.															
Cities, towns, and villages (city of New Orleans)		467,500	22,487	48.10	14,561	13,186	122	1,253	2,035	131	1,658	192	655	853	2,402
Levee districts			1,994	(6)	1,942	1,942					10		19	23	
OUACHITA.															
Parish.		58,400	2,143	36.70	1,260	1,184	11	65		14	77		3	34	755
Cities, towns, and villages.		38,400	228	3.90	207	192		15		1				20	
School districts		36,466	1,340	36.75	524	564		40		12				9	755
Levee districts			296	(6)	212	201	11			1	77		3	3	
Road districts.			35	(6)	34			1							
			244	(6)	242	223		9						2	
PLAQUEMINES.															
Parish.		9,608	222	23.11	155	138	3	14	27		22		2	16	
School districts		9,608	44	4.58	34	28		6		34			6	10	
Drainage districts			74	(6)	49	46	3				22			3	
Levee districts.			19	(6)					19						
Road districts.			50	(6)	38	37		1	8				1	3	
			35	(6)	34	27		7					1		
POINTE COUPEE.															
Parish.		21,007	299	14.23	208	198	4	6	17	1	55		4	14	
Cities, towns, and villages.		21,007	51	2.43	40	35		5		1				10	
School districts		2,081	11	5.29	8	8			1					2	
Drainage districts.			97	(6)	39	35	4				55		1	2	
Levee districts.			2	(6)					2						
Road districts.			63	(6)	48	47		1	14				1		
			75	(6)	73	73							2		

RAPIDES	66,500	2,254	33.89	1,140	1,019	12	109	11	16	136	3	50	898
Parish	66,500	2,254	2.35	116	109	7	39	2	2	136	1	38	898
Cities, towns, and villages	32,663	1,116	34.14	405	391	12	2	14	14	136	1	5	898
School districts		645	(^c)		391							4	
Drainage districts													
Levee districts													
Road districts													
RED RIVER	16,200	308	19.01	251	226	2	23	4	1	44	2	6	
Parish	16,200	308	2.84	39	29		10	1	1		1	5	
Cities, towns, and villages	16,969	12	12.51	12	12								
School districts		140	(^c)	94	85	2	7			44	1	1	
Drainage districts		19	(^c)	15	15			4					
Levee districts		91	(^c)	91	85		6						
Road districts													
RICHLAND	27,300	525	19.23	440	375	3	62	13	2	56	3	11	
Parish	27,300	73	2.67	62	42		20	1	1			10	
Cities, towns, and villages	3,833	48	12.52	34	32		2	13	1				
School districts		221	(^c)	162	151	3	8			56	2	1	
Drainage districts		32	(^c)	32	31		1						
Levee districts		151	(^c)	150	119		31				1		
Road districts													
SABINE	24,700	628	25.43	493	417	5	71	9	5	99	1	15	6
Parish	24,700	91	3.68	74	65		9		4			13	
Cities, towns, and villages	3,869	27	6.98	11	10		1	9	1				6
School districts		349	(^c)	248	214	5	29			99	1	1	
Drainage districts		161	(^c)	160	128		32						
Levee districts													
Road districts													
ST. BERNARD	6,800	288	42.35	229	205	4	20	26		12	1	10	10
Parish	6,800	82	12.06	72	64		8					10	
School districts		59	(^c)	4	43					12			
Drainage districts		25	(^c)	64	63		1	24			1		
Levee districts		66	(^c)	32	21		11						
Road districts		24	(^c)	14	14								
Other civil divisions													10
ST. CHARLES	12,700	407	32.05	335	325	3	7	37		20	1	6	8
Parish	12,700	78	6.14	75	68		7				2	1	
School districts		158	(^c)	130	127	3				20	1	2	5
Drainage districts		58	(^c)	25	25			31				2	
Levee districts		81	(^c)	73	73			6					
Road districts		32	(^c)	32	32								
ST. HELENA	8,500	91	10.71	55	48	2	5		1	34			
Parish	8,500	13	1.53	11	10		1		1				
Cities, towns, and villages	8,262												
School districts		59	(^c)	25	23					34			
Drainage districts		19	(^c)	19	15		4						

See footnotes at end of table;

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion 1	REVENUE RECEIPTS											
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, depart- ments and in- terest	Earn- ings of public service enter- prises
					Total	General prop- erty	Poll	Li- censes and permits						
ST. JAMES.	Parish.	15,338	\$223	\$14.54	\$174	\$165	\$3	\$6	\$4		\$41		\$2	
	Cities, towns, and villages.	15,338	34	2.22	33	27		6					1	
	School districts.	1,481	2	1.35	2									
	Levee districts.		122	()	80	77	3				41			1
	Road districts.		51	()	46	46			4				1	
ST. JOHN THE BAPTIST.	Parish.	14,400	198	13.75	164	143	2	19	3		28			3
	School districts.	14,400	45	3.13	44	34		10					1	
	Levee districts.		87	()	58	56	2				28			1
	Road districts.		46	()	42	42			3				1	
			20	()	20	11		9						
ST. LANDRY.	Parish.	61,500	916	14.89	629	563	9	57	67	\$2	112	\$1	7	5
	Cities, towns, and villages.	61,500	138	2.24	137	93		44					1	
	School districts.	15,555	207	13.31	81	70		11	30	2			1	
	Drainage districts.		283	()	162	153	9				112	1	3	5
	Levee districts.		50	()	33	33			17					
ST. MARTIN.	Parish.	21,767	349	16.03	227	207	4	16	46	1	45	1	1	5
	Cities, towns, and villages.	21,767	33	1.52	32	28		4						1
	School districts.	4,263	50	11.73	21	19		2	4	1			1	1
	Drainage districts.		116	()	66	62	4				45	1		3
	Levee districts.		42	()	12	12			30					
	Road districts.		26	()	14	14			12					
			82	()	82	72		10						

St. Mary.	29,397	459	15.61	318	277	5	36	9	56	5	11	60
Parish.	29,397	74	2.52	73	49	—	24	—	—	—	1	—
Cities, towns, and villages.	156	156	11.17	82	71	—	11	—	—	5	9	60
School districts.	13,963	133	()	96	90	5	1	—	—	—	1	—
Drainage districts.	—	9	()	3	3	—	—	6	—	—	—	—
Levee districts.	—	29	()	26	26	—	—	3	—	—	—	—
Road districts.	—	38	()	38	38	—	—	—	—	—	—	—
St. Tammany.	21,000	545	25.95	474	430	5	39	3	41	1	11	11
Parish.	21,000	100	4.76	92	61	—	31	—	—	—	8	—
Cities, towns, and villages.	8,656	92	10.63	77	71	—	6	1	—	—	1	11
School districts.	—	194	()	149	143	5	1	—	41	1	2	—
Drainage districts.	—	2	()	—	—	—	—	2	—	—	—	—
Road districts.	—	157	()	156	155	—	1	—	—	1	—	—
Tangipahoa.	48,800	944	19.34	693	590	9	104	36	5	120	8	38
Parish.	48,800	160	3.28	116	67	—	49	—	—	—	44	—
Cities, towns, and villages.	16,375	185	11.30	106	97	—	8	36	5	—	42	—
School districts.	—	340	()	217	207	9	1	—	—	2	1	38
Drainage districts.	—	64	()	64	64	—	—	—	—	—	—	—
Road districts.	—	195	()	191	145	—	46	—	—	4	—	—
Tensas.	15,600	289	18.53	207	186	2	19	31	7	34	3	1
Parish.	15,600	66	4.23	55	37	—	18	—	7	—	1	—
Cities, towns, and villages.	1,911	13	6.80	7	6	—	1	5	—	—	3	—
School districts.	—	94	()	58	56	2	—	—	—	34	—	—
Drainage districts.	—	11	()	5	5	—	—	6	—	—	2	—
Levee districts.	—	60	()	39	39	—	—	20	—	—	—	—
Road districts.	—	45	()	43	43	—	—	—	—	2	—	—
Terrebonne.	30,300	492	18.24	328	294	5	57	8	3	55	7	77
Parish.	30,300	64	2.11	56	44	—	12	—	1	—	1	—
Cities, towns, and villages.	6,531	131	20.06	50	41	—	9	—	—	—	3	—
School districts.	—	154	()	88	79	5	4	—	—	55	3	77
Drainage districts.	—	16	()	12	12	—	—	3	—	—	7	—
Levee districts.	—	62	()	56	55	—	1	5	—	1	—	—
Road districts.	—	65	()	64	33	—	31	—	—	1	—	—
Union.	20,900	350	18.75	247	237	3	7	—	—	95	5	3
Parish.	20,900	48	2.30	46	43	—	3	—	—	—	2	—
Cities, towns, and villages.	2,934	18	6.13	15	14	—	—	—	—	—	—	3
School districts.	—	219	()	121	116	3	3	—	—	95	3	—
Road districts.	—	65	()	65	65	—	—	—	—	—	—	—
Vermilion.	34,900	793	21.86	493	423	6	64	39	1	123	18	89
Parish.	34,900	72	2.08	64	60	—	4	—	—	—	8	—
Cities, towns, and villages.	9,187	189	17.31	62	56	—	6	5	1	—	2	89
School districts.	—	300	()	169	163	6	—	—	—	123	8	—
Drainage districts.	—	62	()	18	18	—	—	34	—	—	—	—
Road districts.	—	180	()	180	126	—	54	—	—	—	—	—

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Revenue receipts expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion 1	REVENUE RECEIPTS											
Total	Per capita		Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, and in- terest	Earn- ings of public service depart- ments	Earn- ings of public enter- prises	
			Total	General prop- erty	Poll	Li- censes and permits								
VERNON.....	\$623	\$31.08	\$489	\$457	\$4	\$28		\$1	\$98		\$2	\$33		
Parish.....	53	2.64	50	47		3					2	1		
Cities, towns, and villages.....	17	5.17	17	17										
School districts.....	311	(b)	180	175	4	1		1	98			32		
Road districts.....	242	(b)	242	218		24								
WASHINGTON.....	689	22.62	524	476	7	41		6	114		5	3	\$47	
Parish.....	58	1.88	55	52		3			1		1	1		
Cities, towns, and villages.....	229	14.16	176	166		10		5				1	47	
School districts.....	330	(b)	212	205	7				114		3	1		
Road districts.....	82	(b)	81	53		28								
WEBSTER.....	795	26.24	629	589	4	36		3	64		4	10	84	
Parish.....	94	3.10	89	84		5		2			2	1		
Cities, towns, and villages.....	153	17.54	62	57		5		1				5	84	
School districts.....	323	(b)	253	245	4	4			64		2	4		
Road districts.....	225	(b)	225	203		22								
WEST BATON ROUGE.....	204	21.00	157	149	2	6		7	16		21	2		
Parish.....	41	4.22	40	36		4		1						
Cities, towns, and villages.....	21	9.15	1			1					20			
School districts.....	63	(b)	45	43	2				16			2		
Drainage districts.....	18	(b)	17	17				1						
Levee districts.....	48	(b)	41	40		1		6			1			
Road districts.....	13	(b)	13	13										
WEST CARROLL.....	221	14.93	160	148	2	10		1	54		2	4		
Parish.....	25	1.66	24	22		2					1			
Cities, towns, and villages.....	11	8.86	10	8		2		1						
School districts.....	142	(b)	84	82	2				54			4		
Levee districts.....	5	(b)	5									5		
Road districts.....	38	(b)	37	31		6					1			

WEST FELICIANA	10,824	87	7.96	67	56	2	9	1	18	1	1
Parish	10,824	22	2.01	20	18		2	1			1
Cities, towns, and villages	830	3	3.61	3	2		1				1
School districts		32	(6)	14	12	2			18		
Road districts		30	(6)	30	24		6				
WINN											
Parish	14,766	379	25.67	293	273	3	17	9	72	1	2
Cities, towns, and villages	14,766	33	2.23	31	23		3				
School districts	3,721	44	11.82	34	34			9			1
Levee districts		174	(6)	101	96	3	2		72		1
Road districts		127	(6)	126	114		12			1	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$28,07, inheritance taxes, and \$27,866, other special taxes, for State purposes only.

³ Excludes population of Orleans Parish.

⁴ Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.

⁵ Not computed.

⁶ Includes the Port of New Orleans, data for which are not distributable by parishes.

⁷ Tabulated as municipal, coextensive with the city of New Orleans.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Dona- tions, gifts, and pension assess- ments	High- way priv- ileges, rents, and interest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	General property	Licenses and permits						
Grand total.....	981,394	\$21,978	\$22.58	\$19,663	\$17,803	\$1,738	\$2,486	\$222	\$201	\$757	\$1,041	\$5,950
30,000 population and over.....	576,900	\$25,223	43.72	\$16,579	15,001	1,456	2,124	158	198	710	937	2,859
New Orleans.....	467,600	\$22,487	48.10	\$14,561	13,186	1,253	2,035	131	192	665	853	2,402
Shreveport.....	77,800	\$2,012	25.86	1,438	1,315	143	12	23	4	31	59	425
Baton Rouge.....	31,600	\$724	22.91	560	500	60	77	4	2	24	25	32
8,000 to 30,000 population.....	119,300	3,418	28.65	1,365	1,268	107	156	29	1	15	41	1,811
Monroe.....	29,900	1,262	42.21	510	475	35	---	11	---	---	8	733
Alexandria.....	24,000	1,038	43.25	172	136	36	---	10	---	---	4	852
Lake Charles.....	16,300	274	16.81	218	200	18	39	2	---	---	15	---
Lafayette.....	15,800	389	24.62	188	188	---	47	---	---	---	4	150
Bogalusa.....	15,000	216	14.40	167	159	8	---	5	---	---	1	43
Gretna.....	10,000	138	13.80	66	63	3	39	---	---	---	33	---
New Iberia.....	8,300	101	12.17	44	37	7	31	1	1	15	9	---
2,500 to 8,000 population.....	156,291	2,218	14.19	1,027	920	107	123	19	1	4	46	998
Crowley.....	7,656	50	6.53	37	31	6	---	1	---	---	1	11
West Monroe.....	6,566	78	11.88	54	49	5	---	1	---	---	1	22
Houma.....	6,531	131	20.06	50	41	9	---	1	---	---	3	77
Opelousas.....	6,299	133	21.11	44	37	7	6	1	---	1	---	81
Hammond.....	6,072	62	10.21	41	37	4	---	3	---	---	---	18
Morgan City.....	5,985	58	9.69	41	36	5	---	---	---	---	---	---
Minden.....	5,623	140	24.90	56	52	4	1	1	---	---	5	12
Plaquemine.....	5,124	130	25.37	38	35	3	---	---	---	---	1	81
Bastrop.....	5,121	92	17.97	76	72	4	---	---	---	---	---	92
Natchitoches.....	4,547	93	20.45	33	28	5	---	1	---	1	14	60

Thibodaux.....	4,442	16.43	12	8	4	13	1	1	1	46
Ruston.....	4,400	28.64	31	27	4	4	1	1	2	92
Abbeville.....	4,356	18.60	32	27	5	5	1	1	2	47
Jennings.....	4,036	13.13	39	36	3	3	1	1	2	13
Bossier City.....	4,003	22.73	26	24	2	11	2	1	1	51
Westwego.....	3,987	7.78	16	15	1	12	1	1	3	3
Jackson.....	3,966	2	2	2	2	2	1	1	1	5
Mansfield.....	3,837	5.98	17	17	3	13	1	1	2	5
Donaldsonville.....	3,788	4.75	16	13	2	2	1	1	1	10
De Ridder.....	3,747	9.07	22	20	2	2	1	1	1	10
Winnfield.....	3,721	11.82	34	34	2	9	1	1	1	38
Rayne.....	3,710	16.17	21	19	1	1	1	1	1	38
Pinerville.....	3,612	10.80	6	5	1	3	1	1	1	30
Eunice.....	3,597	10.01	12	10	2	24	1	1	1	12
De Quincy.....	3,589	7.80	14	12	2	12	1	1	1	12
Tallulah.....	3,332	5.10	17	16	1	1	1	1	1	1
Leesville.....	3,291	5.17	17	17	4	1	1	1	1	1
Franklin.....	3,271	24.76	30	26	3	3	1	1	4	47
Covington.....	3,208	9.98	20	17	3	3	1	1	1	11
Oakdale.....	3,188	9.72	19	16	3	3	1	1	1	12
Homer.....	2,909	33.00	9	6	3	23	1	1	3	61
Ponchatoula.....	2,898	9.32	19	17	2	2	1	1	1	6
Lake Providence.....	2,867	26.51	26	25	1	1	1	1	1	50
Slidell.....	2,807	11.40	30	28	2	1	1	1	1	1
Merryville.....	2,626	2.28	6	6	4	4	1	1	1	1
Haynesville.....	2,541	18.89	35	31	4	8	1	1	1	12
Amite.....	2,536	15.77	22	22	1	1	1	1	1	10
Ferriday.....	2,502	3.60	7	6	1	1	1	1	1	1
Less than 2,500 population.....	128,903	8.68	692	624	68	83	16	1	28	282

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$122,265, poll taxes, and \$1,638,243, subventions and grants, for school purposes.

³ Includes \$122,265, poll taxes, for school purposes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
PARISH AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments														
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays	
Grand total.....	\$162,767	\$76.34	\$64,997	\$1,722	\$1,434	\$663	\$6,091	\$4,512	\$9,006	\$27	\$48	\$1,145	\$2,025	\$5	\$8,216	\$18,277	\$73,277
State government.....	83,687	39.38	26,673														
Parishes.....	6,384	3.84	5,822														
Cities, towns, and villages.....	36,433	37.12	18,054														
School districts ¹	15,215	(c)	11,776						11,776								
Drainage districts.....	1,036	(c)	181									181					
Levee districts.....	6,973	(c)	1,070		1,070												
Road districts.....	4,989	(c)	1,418				1,418										
Other civil divisions ⁴	8,050	(c)	3				3								4,292	2,261	1,494
ACADIA.....	741	18.48	544														
Parish.....	75	7.87	71		48		1						2		24	137	36
Cities, towns, and villages.....	113	7.66					13	7								4	
School districts.....	423	(c)	369						369						24	14	11
Drainage districts.....	23	(c)	8													29	25
Road districts.....	107	(c)	35				35									18	
AILEN.....	307	20.12	281														
Parish.....	41	2.69														7	
Cities, towns, and villages.....	23	6.66				2		4					3		7	1	
School districts.....	210	(c)	198						198							4	
Drainage districts.....	9	(c)	7									7				9	
Road districts.....	24	(c)	24				24									2	

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises	Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Development and conservation of natural resources	Miscellaneous
CALCASIEU	\$1,304	\$32.05	\$914	\$104	\$2	\$2		\$30					\$3	\$17	\$320	\$143
Parish	167	3.84	141												7	19
Cities, towns, and villages	296	11.19	143												37	37
School districts	495	(*)	426						\$426						10	59
Drainage districts	61	(*)	19												42	28
Road districts	288	(*)	182					\$182							58	
Other civil divisions	137	(*)	3					3							134	
CALDWELL	190	18.77	154												26	19
Parish	37	3.49	33	25		2		4					2		4	
Cities, towns, and villages	4	3.35	3												1	
School districts	117	(*)	109						109						7	1
Levee districts	6	(*)	1		1										1	4
Road districts	35	(*)	8					8							13	14
CAMERON	147	22.97	105												21	21
Parish	37	5.78	37	22	3			11		1						
School districts	60	(*)	59						59						1	
Drainage districts	11	(*)	2										2		9	
Road districts	39	(*)	7					7							20	12
CATAHOULA	265	20.87	164												8	68
Parish	62	4.88	42	30		2		4		4			2		8	12
Cities, towns, and villages	16	10.26	3												8	3
School districts	127	(*)	105						105						3	2
Levee districts	12	(*)	3		3										18	4
Road districts	48	(*)	11					11							2	7
															37	

CLAIBORNE.....	719	21.79	552	47	1	2	41	15					8	28	115	24
Parish.....	114	3.46	114													3
Cities, towns, and villages.....	102	17.26	52											28	13	38
School districts.....	381	(0)	332				54		332						58	11
Road districts.....	122	(0)	54												10	10
CONCORDIA.....	283	22.11	169													18
Parish.....	60	4.69	59	30		4	6	2						13	83	
Cities, towns, and villages.....	27	7.41	12												1	
School districts.....	92	(0)	83						83					13	2	2
Levee districts.....	76	(0)	14	14											46	16
Road districts.....	28	(0)	1				1								27	
DE SOTO.....	444	14.19	314													49
Parish.....	94	3.00	94	53	1	1	24	10						4	77	
Cities, towns, and villages.....	19	3.15	14													
School districts.....	252	(0)	203						203					4	1	16
Levee districts.....	2	(0)	1		1										33	1
Road districts.....	77	(0)	2				2								43	32
EAST BATON ROUGE.....	2,169	30.00	1,217													595
Parish.....	470	6.50	373	152	19	18	67	40						31	326	30
Cities, towns, and villages.....	937	29.08	392												30	68
School districts.....	605	(0)	450						450					31	157	387
Drainage districts.....	2	(0)													76	79
Levee districts.....	9	(0)	1		1										2	5
Road districts.....	146	(0)	1				1								49	96
EAST CARROLL.....	318	19.16	142													33
Parish.....	71	4.28	58	31		1		18						8	2	11
Cities, towns, and villages.....	62	21.63	20												16	
School districts.....	52	(0)	48						48						2	2
Drainage districts.....	37	(0)	3												33	1
Levee districts.....	61	(0)	12		12								3		36	13
Road districts.....	35	(0)	1				1								28	6
EAST FELICIANA.....	166	9.51	144													
Parish.....	36	2.06	35	20		1	4	4						6	1	
Cities, towns, and villages.....	12	2.24	9											2	1	
School districts.....	95	(0)	92						92						3	
Road districts.....	23	(0)	8				8								15	
EVANGELINE.....	351	13.60	249													38
Parish.....	55	2.13	53	43	1		5	3						1	2	
Cities, towns, and villages.....	24	8.21	20											1	3	
School districts.....	176	(0)	161						161						9	6
Drainage districts.....	26	(0)	5												21	
Road districts.....	70	(0)	10				10								28	32

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																			
PARISH AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments											Interest	Outlays			
				Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous					
FRANKLIN				\$408	\$12.91	\$305	\$31	\$1	\$2	\$6	\$15					\$4	\$3	\$76	\$24
Parish				63	1.99	59												1	3
Cities, towns, and villages				48	13.45	35											3	8	2
School districts				211	()	177					\$177							29	6
Levee districts				22	()	5		5										3	14
Road districts				64	()	29				29								35	
GRANT				328	20.63	261												62	5
Parish				42	2.64	42	33				7					2			
Cities, towns, and villages				9	4.67	4												5	
School districts				188	()	169						169						16	3
Levee districts				6	()	4		4										2	
Road districts				83	()	42				42								41	
IBERIA				577	20.32	368												121	96
Parish				93	3.27	85	50	1	6	14	8	1				5	2	8	
Cities, towns, and villages				120	10.94	83											2	20	45
School districts				251	()	181						181						22	48
Drainage districts				16	()	2												14	
Levee districts				11	()	4		4										7	
Road districts				86	()	33				33								50	3
IBERVILLE				451	18.31	261												71	84
Parish				87	2.31	67	43	1	4		7					2	35	11	2
Cities, towns, and villages				105	14.70	67												9	66
School districts				177	()	102						102						7	6
Drainage districts				16	()	3												42	3
Levee districts				70	()	25		25										7	6
Road districts				28	()	17				17								2	7

JACKSON.....	360	26.07	202	39	1	7	4	131	11	55	92
Parish.....	53	3.84	53	---	---	---	---	---	---	---	9
Cities, towns, and villages.....	29	7.82	131	---	---	---	---	---	11	15	68
School districts.....	214	(3)	---	---	---	---	---	---	---	36	15
Road districts.....	64	(3)	---	---	---	13	---	---	---	---	---
JEFFERSON.....	2,347	54.33	567	---	---	---	---	---	82	392	1,306
Parish.....	188	4.35	167	106	3	16	27	11	---	21	42
Cities, towns, and villages.....	176	10.16	62	---	---	---	---	---	33	39	42
School districts.....	300	(3)	256	---	---	---	---	266	---	42	5
Drainage districts.....	105	(3)	55	---	---	---	---	---	---	75	101
Levee districts.....	240	(3)	56	---	---	---	---	---	---	83	---
Road districts.....	39	(3)	1	---	---	1	---	---	---	83	---
Other civil divisions.....	1,299	(3)	---	---	---	---	---	---	49	94	1,156
JEFFERSON DAVIS.....	651	32.71	446	---	---	---	---	---	25	112	68
Parish.....	89	4.47	89	50	1	23	9	---	---	---	25
Cities, towns, and villages.....	133	16.85	66	---	---	---	---	---	25	17	---
School districts.....	254	(3)	221	---	---	---	---	221	---	33	43
Drainage districts.....	75	(3)	52	---	---	---	---	---	---	43	---
Road districts.....	100	(3)	---	---	---	52	---	---	---	---	---
LAFAYETTE.....	643	16.00	411	---	---	---	---	---	104	127	1
Parish.....	96	2.39	77	46	---	3	16	9	---	19	---
Cities, towns, and villages.....	242	13.03	121	---	---	---	---	---	104	17	---
School districts.....	231	(3)	190	---	---	---	---	100	---	40	1
Drainage districts.....	10	(3)	2	---	---	---	---	---	---	8	---
Road districts.....	64	(3)	21	---	---	21	---	---	---	43	---
LAFORCHE.....	484	14.76	315	---	---	---	---	---	28	110	31
Parish.....	69	2.10	65	52	---	2	3	2	---	4	---
Cities, towns, and villages.....	68	12.81	25	---	---	---	---	---	28	14	---
School districts.....	209	(3)	187	---	---	---	---	187	---	10	12
Drainage districts.....	18	(3)	5	---	---	---	---	---	---	12	---
Levee districts.....	82	(3)	30	---	30	---	---	---	---	32	17
Road districts.....	38	(3)	3	---	---	3	---	---	---	35	---
LA SALLE.....	239	19.92	186	---	---	---	---	---	3	45	5
Parish.....	42	3.50	40	28	---	3	1	6	---	2	---
Cities, towns, and villages.....	13	5.30	7	---	---	---	---	---	3	3	---
School districts.....	133	(3)	119	---	---	---	---	119	---	12	2
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---
Levee districts.....	---	---	---	---	---	---	---	---	---	---	---
Road districts.....	1	(3)	20	---	---	20	---	---	---	28	1
LINCOLN.....	489	20.55	324	---	---	---	---	---	35	63	67
Parish.....	64	2.69	64	46	---	---	---	---	---	---	---
Cities, towns, and villages.....	125	24.96	67	---	---	2	7	---	---	10	13
School districts.....	224	(3)	169	---	---	---	---	169	---	23	32
Road districts.....	76	(3)	24	---	---	24	---	---	---	30	22

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
LIVINGSTON	\$248	\$12.85	\$196	\$39			\$1							\$47	\$5
Parish.....	51	2.64	48											3	
Cities, towns, and villages.....	3	2.99	3												
School districts.....	156	(⁹)	137						\$137					19	
Road districts.....	38	(⁹)	8					\$8						25	5
MADISON	\$62	36.26	176											99	287
Parish.....	68	4.39	66	36			2							2	
Cities, towns, and villages.....	12	3.60	10					13		5				2	
School districts.....	84	(⁹)	79											4	1
Drainage districts.....									79						
Levee districts.....	87	(⁹)	16		\$16									52	19
Road districts.....	311	(⁹)	5					5						39	287
MOREHOUSE	\$83	27.99	480										\$1	116	86
Parish.....	97	3.98	97	67	1	3		4		19				4	
Cities, towns, and villages.....	66	9.39	52											1	9
School districts.....	257	(⁹)	207											37	13
Drainage districts.....	1	(⁹)	1												
Levee districts.....	6	(⁹)			1							\$1			
Road districts.....	256	(⁹)	122					122						1	4
NATCHITOCHE	\$67	17.08	442											74	60
Parish.....	92	2.39	84	58	2	6		3		10				33	128
Cities, towns, and villages.....	85	13.88	39											8	54
School districts.....	320	(⁹)	272											33	8
Road districts.....	160	(⁹)	47					47						18	30
									272					94	19

ORLEANS	60.32	32,406	14,188	1,664	3,240	1,538	1,533	445	4,602	\$89	\$325	1,768	4,460	12,000
Parish			13,900	1,664	3,240	1,538	1,533	445	4,602	\$89	\$325	1,768	4,460	12,000
Cities, towns, and villages (city of New Orleans)	58.37	27,289	13,900	1,664	3,240	1,538	1,533	445	4,602	\$89	\$325	1,768	4,460	12,000
Levee districts	(1)	5,117	388	1,664	3,240	1,538	1,533	445	4,602	\$89	\$325	1,768	4,460	12,000
OTACHTA			1,175	135	10	9	9	32		2		380	253	677
Parish	42.55	2,485	1,175	135	10	9	9	32		2		380	253	677
Cities, towns, and villages	4.40	257	238									41	19	287
School districts	30.76	1,450	656									380	127	287
Levee districts	(1)	518	231						231				10	277
Road districts	(1)	29	7		7								4	95
PLAQUEMINES			167										93	95
Parish	23.31	224	167										42	15
School districts	5.20	50	50	42	1	1		1	1			4		
Drainage districts	(1)	82	73						73				8	1
Levee districts	(1)	13	9								9		4	4
Road districts	(1)	61	33		33								15	13
POINTE COUPEE			197										15	1
Parish	14.19	298	197										89	12
Cities, towns, and villages	1.95	41	39	31	1	1		5				2		
School districts	4.81	10	9									1		
Drainage districts	(1)	130	123						123			5		2
Levee districts	(1)	2	1								1		38	10
Road districts	(1)	53	24		24		1						42	
RAPIDES			1,158										359	150
Parish	34.32	2,282	1,158	110		5	16	29				615	8	55
Cities, towns, and villages	2.57	171	163									3		81
School districts	31.66	1,036	306						546			615	60	134
Drainage districts	(1)	761	546										134	81
Levee districts	(1)	95	51		51								43	1
Road districts	(1)	219	92				92						114	13
RED RIVER			172										61	12
Parish	15.12	245	172	34									4	1
Cities, towns, and villages	2.90	47	42				2	4				2		5
School districts	12.51	12	7						107				21	11
Levee districts	(1)	128	107										31	
Road districts	(1)	18	7		7		9							
RICHLAND			277										135	243
Parish	23.99	655	277										135	243
Cities, towns, and villages	2.78	76	75	43		2	14	12				4		
School districts	10.44	40	40						135				26	42
Levee districts	(1)	222	135										3	18
Road districts	(1)	27	6		6								60	183

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
SABINE	\$537	\$21.74	\$335	\$45		\$1	\$1	\$18					\$3	\$4	\$95	\$103
Parish	105	4.25	68												1	36
Cities, towns, and villages	19	4.91	14											4	9	
School districts	306	()	253						\$253						44	58
Road districts	107	()													49	
ST. BERNARD	302	44.41	193	59	\$3	3	2	3					5	10	42	57
Parish	79	11.62	75												4	4
School districts	58	()	55						55						1	2
Drainage districts	31	()	7									\$7			24	
Levee districts	84	()	47		47										5	32
Road districts	28	()	9				9								1	18
Other civil divisions	22	()												10	7	5
ST. CHARLES	655	51.57	177	42			2	16	10						106	372
Parish	144	11.34	75							3			2		7	62
School districts	374	()	78							78					27	269
Drainage districts	39	()										10			29	
Levee districts	85	()	14		14										32	39
Road districts	13	()													11	2
ST. HELENA	115	13.53	93	17											11	11
Parish	23	2.71	23					4	1				1			
Cities, towns, and villages																
School districts	77	()	66							66					2	9
Road districts	15	()	4				4								9	2

ST. JAMES	329	21	45	156	30	1	4	1	7	42	131
Parish	42	2	80	43	---	---	---	---	---	---	---
Cities, towns, and villages	2	1	35	2	---	---	---	---	---	---	---
School districts	224	(3)	100	11	---	---	---	---	---	18	106
Levee districts	56	(3)	---	---	---	---	---	---	---	20	25
Road districts	4	(3)	---	---	---	---	---	---	---	4	---
ST. JOHN THE BAPTIST	105	13	54	137	34	3	9	3	6	35	23
Parish	58	4	63	57	---	---	---	---	---	1	---
Cities, towns, and villages	81	(3)	---	72	---	---	---	---	---	9	---
School districts	48	(3)	---	7	7	---	---	---	---	18	23
Levee districts	8	(3)	---	1	---	---	---	---	---	7	---
Road districts	---	---	---	---	---	---	---	---	---	---	---
ST. LANDRY	884	14	37	502	78	2	33	6	3	248	74
Parish	125	2	63	122	---	---	---	---	---	3	---
Cities, towns, and villages	177	11	38	73	---	---	---	---	---	60	---
School districts	306	(3)	---	272	---	---	---	---	---	30	14
Drainage districts	109	(3)	---	4	---	---	---	---	---	32	2
Levee districts	46	(3)	---	24	---	---	---	---	---	52	53
Road districts	121	(3)	---	7	---	---	---	---	---	22	---
ST. MARTIN	323	14	84	203	28	2	5	5	1	93	9
Parish	39	1	70	36	---	---	---	---	---	3	---
Cities, towns, and villages	44	10	32	13	---	---	---	---	---	5	8
School districts	130	(3)	---	119	---	---	---	---	---	11	---
Drainage districts	34	(3)	---	1	---	---	---	---	---	32	1
Levee districts	26	(3)	---	10	---	---	---	---	---	16	---
Road districts	50	(3)	---	24	---	---	---	---	---	26	---
ST. MARY	440	14	97	312	48	4	5	6	4	72	18
Parish	71	2	42	67	---	---	---	---	---	4	---
Cities, towns, and villages	158	11	32	87	---	---	---	---	---	17	16
School districts	150	(3)	---	141	---	---	---	---	---	7	2
Drainage districts	8	(3)	---	5	---	---	---	---	---	3	---
Levee districts	30	(3)	---	11	---	---	---	---	---	19	---
Road districts	23	(3)	---	1	---	---	---	---	---	22	---
ST. TAMMANY	465	22	14	324	48	1	39	4	6	125	7
Parish	100	4	76	96	---	---	---	---	---	1	---
Cities, towns, and villages	83	9	59	50	---	---	---	---	---	21	3
School districts	193	(3)	---	169	---	---	---	---	---	20	4
Drainage districts	3	(3)	---	3	---	---	---	---	---	83	---
Road districts	86	(3)	---	---	---	---	---	---	---	---	---
TANGIPAHOA	1,145	23	46	572	60	57	17	17	5	208	327
Parish	149	3	65	130	---	---	---	---	---	10	---
Cities, towns, and villages	173	10	56	92	---	---	---	---	---	38	---
School districts	465	(3)	---	327	---	---	---	---	---	43	105
Drainage districts	247	(3)	---	12	---	---	---	---	---	59	176
Road districts	111	(3)	---	2	---	---	---	---	---	63	46

See footnotes at end of table.

TABLE 8.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931.—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
PARISH AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
TENNESSEE	\$278	\$17.82	\$150	\$20		\$1	\$12	\$7	\$3				\$6	\$1	\$105	\$22
Parish.....	62	3.97	58												4	
Cities, towns, and villages.....	11	5.76	5											1	5	
School districts.....	87	(1)	71						71						9	
Drainage districts.....	7	(1)	1									\$1			6	
Levee districts.....	66	(1)	13		\$13										39	
Road districts.....	45	(1)	2					2							42	1
TERREBONNE	611	20.17	295	41	1	2		11					8	47	108	161
Parish.....	64	2.11	63												1	
Cities, towns, and villages.....	106	16.23	25											47	26	8
School districts.....	311	(1)	160						160						12	139
Drainage districts.....	12	(1)	3									3			9	
Levee districts.....	62	(1)	24		24										38	
Road districts.....	56	(1)	20					20							22	14
UNION	354	16.94	276	24									1	3	34	41
Parish.....	48	2.30	47												1	
Cities, towns, and villages.....	15	5.11	9					14	8					3	3	
School districts.....	233	(1)	213						213						11	9
Drainage districts.....	58	(1)	7					7							19	
Road districts.....															32	
VERMILION	605	17.34	384	50	1		3	6					2	58	143	20
Parish.....	65	1.86	62												3	
Cities, towns, and villages.....	129	14.04	40											58	14	17
School districts.....	255	(1)	216						216						38	1
Drainage districts.....	48	(1)	15									15			31	2
Road districts.....	108	(1)	51				51								81	

VERNON	422	21.05	326	39	1	9	12	84	12
Parish	54	2.69	61					3	
Cities, towns, and villages	17	5.17	12					5	
School districts	260	(*)	228			228		63	9
Road districts	91	(*)	35					23	3
WASHINGTON	684	22.14	575					87	6
Parish	68	2.20	61	41	2	8		7	
Cities, towns, and villages	221	14.29	179					16	
School districts	318	(*)	286			286		26	6
Road districts	67	(*)	49					18	
WEBSTER	562	18.55	443						
Parish	127	4.19	127	56	15	11	\$3	13	12
Cities, towns, and villages	122	13.98	87					11	
School districts	204	(*)	171					13	
Road districts	109	(*)	58						12
WEST BATON ROUGE	196	20.17	144						
Parish	47	4.84	47	30	1	4		6	6
Cities, towns, and villages	17	7.41	9						
School districts	70	(*)	69				69		5
Drainage districts	10	(*)	1					1	1
Levee districts	48	(*)	18					9	
Road districts	4	(*)						30	
WEST CARROLL	215	14.53	167					4	
Parish	38	2.57	36	25	2	4			19
Cities, towns, and villages	9	7.25	9					3	
School districts	128	(*)	98				98		
Levee districts	4	(*)	1					1	17
Road districts	36	(*)	23			23		2	2
WEST FELICIANA	99	9.06	55						
Parish	24	2.20	19	15		1		24	20
Cities, towns, and villages	8	9.64	3					3	
School districts	32	(*)	29				29		5
Road districts	35	(*)	4					1	2
WINN	267	20.11	223						13
Parish	50	3.39	48	40		7			
Cities, towns, and villages	28	7.52	15					1	3
School districts	153	(*)	131				131		2
Levee districts									
Road districts	66	(*)	29			29		36	1

1 Not available by departments.

2 Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.

3 Not computed.

4 Includes the Port of New Orleans, data for which are not distributable by parishes.

5 Tabulated as municipal; coextensive with the city of New Orleans.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	\$36, 433	\$37. 12	\$18, 054	\$3, 869	\$5, 088	\$9, 422
30,000 population and over	30, 377	52. 66	15, 241	2, 057	4, 285	8, 794
New Orleans.....	27, 289	58. 37	13, 800	1, 758	3, 663	8, 068
Shreveport.....	2, 159	27. 75	1, 052	270	465	372
Baton Rouge.....	929	29. 40	389	29	157	354
8,000 to 30,000 population	3, 221	27. 00	1, 383	1, 087	302	449
Monroe.....	1, 375	45. 99	630	360	112	273
Alexandria.....	963	40. 13	274	581	53	55
Lake Charles.....	203	12. 45	118	-----	51	34
Lafayette.....	227	14. 37	111	104	12	-----
Bogalusa.....	218	14. 53	169	15	34	-----
Gretna.....	129	12. 90	40	27	20	42
New Iberia.....	106	12. 77	41	-----	20	45
2,500 to 8,000 population	1, 905	12. 19	961	542	314	88
Crowley.....	39	5. 09	32	5	2	-----
West Monroe.....	75	11. 42	26	20	15	14
Houma.....	106	16. 23	25	47	26	8
Opelousas.....	111	17. 62	31	50	22	8
Hammond.....	66	10. 87	38	16	12	-----
Morgan City.....	82	13. 70	56	10	3	13
Minden.....	111	19. 74	83	11	17	-----
Plaquemine.....	95	18. 54	50	34	9	2
Bastrop.....	52	10. 15	45	-----	2	5
Natchitoches.....	83	18. 25	37	33	8	5
Thibodaux.....	66	14. 86	23	28	14	1
Ruston.....	117	26. 59	60	35	9	13
Abbeville.....	65	14. 92	24	28	8	5
Jennings.....	71	17. 59	48	10	13	-----
Bossier City.....	73	18. 24	25	40	8	-----
Westwego.....	33	8. 28	17	3	13	-----
Jackson.....	3	. 76	2	-----	1	-----
Mansfield.....	16	4. 17	11	4	1	-----
Donaldsonville.....	14	3. 70	13	-----	1	-----
De Ridder.....	23	6. 14	10	10	3	-----
Winnfield.....	28	7. 52	15	-----	13	-----
Rayne.....	57	15. 36	20	19	7	11
Pineville.....	40	11. 07	14	26	-----	-----
Eunice.....	33	9. 17	26	-----	7	-----
De Quincy.....	27	7. 52	15	-----	12	-----
Tallulah.....	12	3. 60	10	-----	2	-----
Leesville.....	17	5. 17	12	-----	5	-----
Franklin.....	61	18. 65	21	27	13	-----
Covington.....	35	10. 91	20	9	6	-----
Oakdale.....	18	5. 65	9	6	3	-----
Homer.....	53	18. 22	16	25	12	-----
Ponchatoula.....	30	10. 35	14	7	9	-----
Lake Providence.....	62	21. 63	20	26	16	-----
Slidell.....	28	9. 98	19	-----	9	-----
Merryville.....	6	2. 28	6	-----	-----	-----
Haynesville.....	49	19. 28	36	3	7	3
Amite.....	40	15. 77	25	10	5	-----
Ferriday.....	8	3. 20	7	-----	1	-----
Less than 2,500 population	930	7. 21	469	183	187	9

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$365,348	\$319,449	\$16,413	\$29,486	\$360,411	\$169.05
State government.....	83,884	73,455	-----	10,429	83,743	39.41
Parishes.....	11,121	8,702	-----	2,419	11,121	6.70
Cities, towns, and villages.....	114,483	90,429	14,665	9,389	109,727	111.81
School districts ¹	25,360	22,497	-----	2,863	25,360	(?)
Drainage districts.....	12,969	11,169	1,748	52	12,969	(?)
Levee districts.....	26,499	22,968	-----	3,531	26,459	(?)
Road districts.....	46,770	46,020	-----	750	46,770	(?)
Other civil divisions ²	44,262	44,209	-----	53	44,262	(?)
ACADIA	3,135	2,845	21	269	2,978	74.26
Parish.....	103	33	-----	70	103	2.57
Cities, towns, and villages.....	347	280	21	46	190	12.89
School districts.....	550	414	-----	136	550	(?)
Drainage districts.....	498	491	-----	7	498	(?)
Road districts.....	1,637	1,627	-----	10	1,637	(?)
ALLEN	1,053	1,021	-----	32	1,053	69.00
Parish.....	19	-----	-----	19	19	1.25
Cities, towns, and villages.....	137	130	-----	7	137	27.73
School districts.....	173	171	-----	2	173	(?)
Drainage districts.....	62	62	-----	-----	62	(?)
Road districts.....	662	658	-----	4	662	(?)
ASCENSION	936	788	-----	148	917	49.73
Parish.....	36	36	-----	-----	36	1.95
Cities, towns, and villages.....	33	33	-----	-----	14	3.29
School districts.....	213	140	-----	73	213	(?)
Drainage districts.....	181	181	-----	-----	181	(?)
Levee districts.....	282	215	-----	67	282	(?)
Road districts.....	191	183	-----	8	191	(?)
ASSUMPTION	731	532	-----	199	731	45.72
Parish.....	64	-----	-----	64	64	4.00
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	99	38	-----	61	99	(?)
Drainage districts.....	158	150	-----	8	158	(?)
Levee districts.....	240	174	-----	66	240	(?)
Road districts.....	170	170	-----	-----	170	(?)
AVOYELLES	3,873	3,726	-----	147	3,799	108.77
Parish.....	259	200	-----	59	259	7.42
Cities, towns, and villages.....	439	405	-----	34	376	47.15
School districts.....	681	627	-----	54	681	(?)
Drainage districts.....	349	349	-----	-----	349	(?)
Levee districts.....	711	711	-----	-----	700	(?)
Road districts.....	1,434	1,434	-----	-----	1,434	(?)
BEAUREGARD	1,499	1,292	31	176	1,497	102.75
Parish.....	118	102	-----	16	118	8.10
Cities, towns, and villages.....	48	3	31	14	46	7.22
School districts.....	303	185	-----	118	303	(?)
Road districts.....	1,030	1,002	-----	28	1,030	(?)
BIENVILLE	1,631	1,466	92	73	1,624	66.83
Parish.....	15	9	-----	6	15	.62
Cities, towns, and villages.....	152	49	92	11	145	34.17
School districts.....	386	330	-----	56	386	(?)
Road districts.....	1,078	1,078	-----	-----	1,078	(?)
BOSSIER	2,964	2,643	160	161	2,940	100.00
Parish.....	119	-----	-----	119	119	4.05
Cities, towns, and villages.....	253	84	160	9	229	39.37
School districts.....	531	531	-----	-----	531	(?)
Drainage districts.....	380	380	-----	-----	380	(?)
Levee districts.....	152	119	-----	33	152	(?)
Road districts.....	1,529	1,529	-----	-----	1,529	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CADDO.....	\$12,814	\$11,069	\$116	\$1,629	\$12,730	\$96.66
Parish.....	265	65	—	200	265	2.01
Cities, towns, and villages.....	9,981	8,852	116	1,013	9,897	123.33
School districts.....	2,427	2,052	—	375	2,427	(²)
Levee districts.....	141	100	—	41	141	(²)
CALCASIEU.....	9,962	9,343	455	164	9,938	228.46
Parish.....	4,065	4,065	—	—	4,065	93.45
Cities, towns, and villages.....	1,405	871	455	79	1,381	58.11
School districts.....	147	146	—	1	147	(²)
Drainage districts.....	826	826	—	—	826	(²)
Road districts.....	1,149	1,065	—	84	1,149	(²)
Other civil divisions.....	2,370	2,370	—	—	2,370	(²)
CALDWELL.....	711	663	—	48	710	66.98
Parish.....	58	38	—	20	58	5.47
Cities, towns, and villages.....	17	17	—	—	16	13.39
School districts.....	117	94	—	23	117	(²)
Levee districts.....	25	24	—	1	25	(²)
Road districts.....	494	490	—	4	494	(²)
CAMERON.....	309	284	—	25	309	48.28
Parish.....	6	—	—	6	6	.94
School districts.....	25	12	—	13	25	(²)
Drainage districts.....	11	11	—	—	11	(²)
Road districts.....	267	261	—	6	267	(²)
CATAHOULA.....	1,298	1,234	—	64	1,298	102.20
Parish.....	206	184	—	22	206	16.22
Cities, towns, and villages.....	45	39	—	6	45	28.85
School districts.....	287	263	—	24	287	(²)
Levee districts.....	48	45	—	3	48	(²)
Road districts.....	712	703	—	9	712	(²)
CLAIBORNE.....	1,804	1,648	95	61	1,797	54.45
Parish.....	5	—	—	5	5	.15
Cities, towns, and villages.....	250	146	95	9	243	41.11
School districts.....	625	578	—	47	625	(²)
Road districts.....	924	924	—	—	924	(²)
CONCORDIA.....	1,226	1,164	—	62	1,226	95.78
Parish.....	26	—	—	26	26	2.03
Cities, towns, and villages.....	57	50	—	7	57	15.65
School districts.....	128	101	—	27	128	(²)
Levee districts.....	526	524	—	2	526	(²)
Road districts.....	489	489	—	—	489	(²)
DE SOTO.....	1,484	1,375	54	55	1,472	47.03
Parish.....	14	—	—	14	14	.45
Cities, towns, and villages.....	104	23	54	27	92	15.23
School districts.....	561	561	—	—	561	(²)
Levee districts.....	—	—	—	—	—	(²)
Road districts.....	805	791	—	14	805	(²)
EAST BATON ROUGE.....	6,468	5,933	41	494	6,463	89.39
Parish.....	718	477	—	241	718	9.93
Cities, towns, and villages.....	3,269	3,052	41	176	3,264	101.28
School districts.....	1,304	1,245	—	59	1,304	(²)
Drainage districts.....	34	34	—	—	34	(²)
Levee districts.....	58	40	—	18	58	(²)
Road districts.....	1,085	1,085	—	—	1,085	(²)
EAST CARROLL.....	1,908	1,198	651	59	1,908	114.94
Parish.....	2	—	—	2	2	.12
Cities, towns, and villages.....	210	210	—	—	210	73.25
School districts.....	72	16	—	56	72	(²)
Drainage districts.....	651	—	651	—	651	(²)
Levee districts.....	421	420	—	1	421	(²)
Road districts.....	552	552	—	—	552	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EAST FELICIANA	\$350	\$284		\$66	\$350	\$20.06
Parish.....	15			15	15	.86
Cities, towns, and villages.....	38	38			38	7.10
School districts.....	59	38		21	59	(¹)
Road districts.....	238	208		30	238	(¹)
EVANGELINE	1,478	1,419		59	1,478	57.29
Parish.....	25			25	25	.97
Cities, towns, and villages.....	77	74		3	77	26.32
School districts.....	263	233		30	263	(¹)
Drainage districts.....	240	240			240	(¹)
Road districts.....	873	872		1	873	(¹)
FRANKLIN	1,436	1,350	\$2	84	1,436	45.44
Parish.....	69	67		2	69	2.18
Cities, towns, and villages.....	119	115	2	2	119	33.34
School districts.....	572	511		61	572	(¹)
Levee districts.....	91	86		5	91	(¹)
Road districts.....	585	571		14	585	(¹)
GRANT	1,115	1,107		8	1,114	70.06
Parish.....	25	23		2	25	1.57
Cities, towns, and villages.....	50	45		5	49	25.43
School districts.....	262	262			262	(¹)
Levee districts.....						
Road districts.....	778	777		1	778	(¹)
IBERIA	2,293	1,890	139	264	2,004	70.56
Parish.....	190	150		40	190	6.69
Cities, towns, and villages.....	437	288	139	10	148	13.49
School districts.....	431	393		38	431	(¹)
Drainage districts.....	205	205			205	(¹)
Levee districts.....	67	43		24	67	(¹)
Road districts.....	963	811		152	963	(¹)
IBERVILLE	1,012	806		206	995	40.38
Parish.....	55	22		33	55	2.23
Cities, towns, and villages.....	213	199		14	196	27.45
School districts.....	129	129			129	(¹)
Drainage districts.....	141	140		1	141	(¹)
Levee districts.....	435	281		154	435	(¹)
Road districts.....	39	35		4	39	(¹)
JACKSON	1,034	884	58	92	1,032	74.74
Parish.....	14			14	14	1.01
Cities, towns, and villages.....	121	47	58	16	119	32.10
School districts.....	230	168		62	230	(¹)
Road districts.....	669	669			669	(¹)
JEFFERSON	10,378	9,240	641	497	10,371	240.07
Parish.....	1,901	1,746		155	1,901	44.00
Cities, towns, and villages.....	839	185	641	13	832	48.04
School districts.....	831	831			831	(¹)
Drainage districts.....	2,978	2,978			2,978	(¹)
Levee districts.....	1,439	1,163		276	1,439	(¹)
Road districts.....	746	746			746	(¹)
Other civil divisions.....	1,644	1,561		53	1,644	(¹)
JEFFERSON DAVIS	2,380	2,327		53	2,327	116.93
Parish.....						
Cities, towns, and villages.....	418	374		44	365	46.24
School districts.....	641	635		6	641	(¹)
Drainage districts.....	279	279			279	(¹)
Road districts.....	1,042	1,039		3	1,042	(¹)
LAFAYETTE	2,562	2,351		211	2,512	62.49
Parish.....	379	293		86	379	9.43
Cities, towns, and villages.....	374	303		71	324	17.45
School districts.....	802	759		43	802	(¹)
Drainage districts.....	169	169			169	(¹)
Road districts.....	838	827		11	838	(¹)

See footnotes at end of table.

760 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEEVE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAFORCHE	\$1,763	\$1,390	\$189	\$184	\$1,757	\$53.57
Parish	59			59	59	1.80
Cities, towns, and villages	230	9	189	32	224	42.20
School districts	117	117			117	(2)
Drainage districts	273	273			273	(2)
Levee districts	474	381		93	474	(2)
Road districts	610	610			610	(2)
LA SALLE	749	707	19	23	748	62.33
Parish	4			4	4	.33
Cities, towns, and villages	49	24	19	6	48	19.56
School districts	192	185		7	192	(2)
Drainage districts						
Levee districts	4	4			4	(2)
Road districts	500	494		6	500	(2)
LINCOLN	1,247	1,122		125	1,233	51.81
Parish	16			16	16	.67
Cities, towns, and villages	263	192		71	249	49.72
School districts	382	344		38	382	(2)
Road districts	586	586			586	(2)
LIVINGSTON	936	905		31	936	48.50
Parish	43	12		31	43	2.23
Cities, towns, and villages	3	3			3	2.99
School districts	265	265			265	(2)
Road districts	625	625			625	(2)
MADISON	1,179	1,125		54	1,179	76.06
Parish	49			49	49	3.16
Cities, towns, and villages	34	34			34	10.20
School districts	84	81		3	84	(2)
Drainage districts						
Levee districts	600	598		2	600	(2)
Road districts	412	412			412	(2)
MOREHOUSE	2,567	2,511		56	2,536	103.93
Parish	3			3	3	.12
Cities, towns, and villages	367	325		42	336	47.80
School districts	712	702		10	712	(2)
Drainage districts						
Levee districts	26	25		1	26	(2)
Road districts	1,459	1,459			1,459	(2)
NATCHITOCHES	2,296	2,085		211	2,271	59.02
Parish	103			103	103	2.68
Cities, towns, and villages	259	247		12	234	38.21
School districts	282	203		79	282	(2)
Road districts	1,652	1,635		17	1,652	(2)
ORLEANS	99,187	79,423	11,586	8,178	95,881	205.09
Parish						
Cities, towns, and villages (city of New Orleans)	83,144	65,210	11,586	6,348	79,838	170.78
Levee districts	16,043	14,213		1,830	16,043	(2)
OUACHITA	6,113	5,356	8	749	6,020	103.08
Parish	488	428		60	488	8.36
Cities, towns, and villages	3,750	3,060	8	682	3,657	100.29
School districts	293	293			293	(2)
Levee districts	121	114		7	121	(2)
Road districts	1,461	1,461			1,461	(2)
PLAQUEMINES	880	620	187	73	880	91.59
Parish						
School districts	106	67		39	106	(2)
Drainage districts	196		187	9	196	(2)
Levee districts	302	283		19	302	(2)
Road districts	276	270		6	276	(2)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued
[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
POINTE COUPEE.....	\$1,319	\$1,105	\$30	\$184	\$1,319	\$62.79
Parish.....	30			30	30	1.43
Cities, towns, and villages.....	17		17		17	8.17
School districts.....	95	80		15	95	(?)
Drainage districts.....	13		13		13	(?)
Levee districts.....	384	247		137	384	(?)
Road districts.....	780	778		2	780	(?)
RAPIDES.....	6,616	5,718	104	794	6,484	97.50
Parish.....	114	36		78	114	1.71
Cities, towns, and villages.....	1,362	1,196	104	62	1,251	38.27
School districts.....	2,288	1,738		550	2,288	(?)
Drainage districts.....						
Levee districts.....	654	654			633	(?)
Road districts.....	2,198	2,094		104	2,198	(?)
RED RIVER.....	1,340	1,301		39	1,340	82.72
Parish.....	116	100		16	116	7.16
Cities, towns, and villages.....	103	103			103	107.40
School districts.....	356	338		18	356	(?)
Levee districts.....						
Road districts.....	765	760		5	765	(?)
RICHLAND.....	2,594	2,365	145	84	2,453	89.85
Parish.....	10			10	10	.37
Cities, towns, and villages.....	488	321	145	22	347	90.53
School districts.....	835	821		14	835	(?)
Levee districts.....	113	107		6	113	(?)
Road districts.....	1,148	1,116		32	1,148	(?)
SABINE.....	1,832	1,689	101	42	1,832	74.17
Parish.....	14			14	14	.57
Cities, towns, and villages.....	102		101	1	102	26.36
School districts.....	860	860			860	(?)
Road districts.....	856	829		27	856	(?)
ST. BERNARD.....	929	235	467	227	929	136.62
Parish.....	131			131	131	19.26
School districts.....	4			4	4	(?)
Drainage districts.....	467		467		467	(?)
Levee districts.....	164	86		78	164	(?)
Road districts.....	27	13		14	27	(?)
Other civil divisions.....	136	136			136	(?)
ST. CHARLES.....	1,496	1,240		256	1,496	117.80
Parish.....	183	108		75	183	14.41
School districts.....	176	148		28	176	(?)
Drainage districts.....	403	382		21	403	(?)
Levee districts.....	532	400		132	532	(?)
Road districts.....	202	202			202	(?)
ST. HELENA.....	228	196		32	228	26.82
Parish.....	3			3	3	.35
Cities, towns, and villages.....						
School districts.....	49	20		29	49	(?)
Road districts.....	176	176			176	(?)
ST. JAMES.....	725	642		83	725	47.27
Parish.....	10			10	10	.65
Cities, towns, and villages.....						
School districts.....	294	294			294	(?)
Levee districts.....	340	267		73	340	(?)
Road districts.....	81	81			81	(?)
ST. JOHN THE BAPTIST.....	629	518		111	629	43.68
Parish.....	37	4		33	37	2.57
School districts.....	163	163			163	(?)
Levee districts.....	299	221		78	299	(?)
Road districts.....	130	130			130	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ST. LANDRY.....	\$4,775	\$4,193	\$165	\$417	\$4,719	\$76.73
Parish.....	79	—	—	79	79	1.28
Cities, towns, and villages.....	753	410	165	178	705	45.32
School districts.....	802	661	—	141	802	(?)
Drainage districts.....	840	840	—	—	840	(?)
Levee districts.....	312	294	—	18	304	(?)
Road districts.....	1,089	1,088	—	1	1,089	(?)
ST. MARTIN.....	1,527	1,383	—	144	1,509	69.33
Parish.....	48	—	—	48	48	2.21
Cities, towns, and villages.....	86	69	—	17	68	15.95
School districts.....	233	224	—	9	233	(?)
Drainage districts.....	538	537	—	1	538	(?)
Levee districts.....	160	103	—	57	160	(?)
Road districts.....	462	450	—	12	462	(?)
ST. MARY.....	1,873	1,716	—	157	1,871	63.65
Parish.....	472	425	—	47	470	33.66
Cities, towns, and villages.....	146	116	—	30	146	(?)
School districts.....	548	548	—	—	548	(?)
Drainage districts.....	183	118	—	65	183	(?)
Levee districts.....	524	509	—	15	524	(?)
ST. TAMMANY.....	2,872	2,279	439	154	2,867	136.52
Parish.....	100	83	—	17	100	4.76
Cities, towns, and villages.....	514	471	9	34	509	58.80
School districts.....	386	296	—	88	386	(?)
Drainage districts.....	430	—	430	—	430	(?)
Road districts.....	1,442	1,427	—	15	1,442	(?)
TANGIPAHOA.....	3,471	3,072	281	118	3,459	70.88
Parish.....	165	165	—	—	165	3.38
Cities, towns, and villages.....	727	380	281	66	715	43.66
School districts.....	660	610	—	50	660	(?)
Drainage districts.....	724	724	—	—	724	(?)
Road districts.....	1,195	1,193	—	2	1,195	(?)
TENSAS.....	1,656	1,594	32	30	1,656	106.15
Parish.....	54	28	—	26	54	3.46
Cities, towns, and villages.....	69	35	32	2	69	36.11
School districts.....	138	138	—	—	138	(?)
Drainage districts.....	120	120	—	—	120	(?)
Levee districts.....	460	458	—	2	460	(?)
Road districts.....	815	815	—	—	815	(?)
TERREBONNE.....	1,798	1,549	—	249	1,788	59.01
Parish.....	20	—	—	20	20	.66
Cities, towns, and villages.....	471	422	—	49	461	70.59
School districts.....	208	164	—	44	208	(?)
Drainage districts.....	268	268	—	—	268	(?)
Levee districts.....	382	246	—	136	382	(?)
Road districts.....	449	449	—	—	449	(?)
UNION.....	797	734	—	63	797	38.13
Parish.....	33	15	—	18	33	1.58
Cities, towns, and villages.....	66	43	—	23	66	22.49
School districts.....	180	160	—	20	180	(?)
Road districts.....	518	516	—	2	518	(?)
VERMILION.....	2,842	2,639	11	192	2,828	81.03
Parish.....	80	9	—	71	80	2.29
Cities, towns, and villages.....	224	192	11	21	210	22.86
School districts.....	611	553	—	58	611	(?)
Drainage districts.....	834	829	—	5	834	(?)
Road districts.....	1,093	1,056	—	37	1,093	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931—Continued

[Totals expressed in thousands]

PARISH AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VERNON	\$1,486	\$1,325	-----	\$161	\$1,486	\$74.13
Parish.....	25	-----	-----	25	25	1.25
Cities, towns, and villages.....	82	80	-----	2	82	24.92
School districts.....	360	247	-----	113	360	(?)
Road districts.....	1,019	998	-----	21	1,019	(?)
WASHINGTON	1,590	1,442	-----	148	1,543	49.94
Parish.....	185	145	-----	40	185	5.99
Cities, towns, and villages.....	698	665	-----	33	661	40.26
School districts.....	379	319	-----	60	379	(?)
Road districts.....	328	313	-----	15	328	(?)
WEBSTER	1,392	1,336	\$10	46	1,380	45.54
Parish.....	24	-----	-----	24	24	.79
Cities, towns, and villages.....	365	351	10	4	353	40.46
School districts.....	375	375	-----	-----	375	(?)
Road districts.....	628	610	-----	18	628	(?)
WEST BATON ROUGE	596	469	-----	127	596	61.34
Parish.....	14	-----	-----	14	14	1.44
Cities, towns, and villages.....	67	67	-----	-----	67	29.21
School districts.....	8	-----	-----	8	8	(?)
Drainage districts.....	153	153	-----	-----	153	(?)
Levee districts.....	293	188	-----	105	293	(?)
Road districts.....	61	61	-----	-----	61	(?)
WEST CARROLL	508	472	12	24	478	32.30
Parish.....	14	-----	-----	14	14	.95
Cities, towns, and villages.....	42	30	12	-----	12	9.67
School districts.....	153	152	-----	1	153	(?)
Levee districts.....	17	16	-----	1	17	(?)
Road districts.....	282	274	-----	8	282	(?)
WEST FELICIANA	447	411	-----	36	447	40.92
Parish.....	65	29	-----	36	65	5.95
Cities, towns, and villages.....	5	5	-----	-----	5	6.02
School districts.....	-----	-----	-----	-----	-----	-----
Road districts.....	377	377	-----	-----	377	(?)
WINN	1,253	1,133	71	49	1,247	84.45
Parish.....	31	30	-----	1	31	2.10
Cities, towns, and villages.....	238	148	71	19	232	62.35
School districts.....	319	298	-----	21	319	(?)
Levee districts.....	-----	-----	-----	-----	-----	-----
Road districts.....	665	657	-----	8	665	(?)

¹ Exclusive of the schools in the city of New Orleans, data for which are tabulated with the city.

² Not computed.

³ Includes the port of New Orleans, data for which are not distributable by parishes; \$40,112,000, funded or fixed, and \$40,112,000, gross debt less sinking fund assets.

⁴ Tabulated as municipal; coextensive with the city of New Orleans.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$114, 483	\$90, 429	\$14, 665	\$9, 389	\$109, 727	\$111. 81
30,000 population and over.....	96, 277	77, 114	11, 627	7, 536	92, 882	161. 00
New Orleans.....	83, 144	65, 210	11, 586	6, 348	79, 838	170. 78
Shreveport.....	9, 865	8, 852	-----	1, 013	9, 781	125. 72
Baton Rouge.....	3, 268	3, 052	41	175	3, 263	103. 26
8,000 to 30,000 population.....	7, 278	5, 483	960	835	6, 714	56. 28
Monroe.....	3, 299	2, 724	-----	575	3, 210	107. 36
Alexandria.....	1, 048	887	104	57	961	40. 04
Lake Charles.....	1, 064	708	277	79	1, 064	65. 28
Lafayette.....	290	221	-----	69	240	15. 19
Bogalusa.....	672	639	-----	33	629	41. 93
Gretna.....	470	16	442	12	464	46. 40
New Iberia.....	435	288	137	10	146	17. 59
2,500 to 8,000 population.....	7, 069	4, 989	1, 293	787	6, 618	42. 34
Crowley.....	181	165	-----	16	35	4. 57
West Monroe.....	451	336	8	107	447	68. 08
Houma.....	471	422	-----	49	461	70. 59
Opelousas.....	516	326	24	166	490	77. 79
Hammond.....	247	232	-----	15	247	40. 68
Morgan City.....	206	159	-----	47	206	34. 42
Minden.....	291	277	10	4	279	49. 62
Plaquemine.....	154	140	-----	14	149	29. 08
Bastrop.....	330	289	-----	41	299	58. 39
Natchitoches.....	258	247	-----	11	233	51. 24
Thibodaux.....	230	9	189	32	224	50. 43
Ruston.....	239	168	-----	71	227	51. 59
Abbeville.....	116	102	-----	14	102	23. 42
Jennings.....	264	229	-----	35	221	54. 76
Bossier City.....	161	-----	160	1	137	34. 22
Westwego.....	271	81	190	-----	271	67. 97
Jackson.....	10	10	-----	-----	10	2. 52
Mansfield.....	104	23	54	27	92	23. 98
Donaldsonville.....	23	23	-----	-----	4	1. 06
De Ridder.....	48	3	31	14	46	12. 28
Winnfield.....	238	148	71	19	232	62. 35
Rayne.....	105	77	-----	28	94	25. 34
Pineville.....	174	174	-----	-----	168	46. 51
Eunice.....	141	-----	141	-----	141	39. 20
De Quincy.....	178	-----	178	-----	156	43. 47
Tallulah.....	34	34	-----	-----	34	10. 20
Leesville.....	82	80	-----	2	82	24. 92
Franklin.....	249	249	-----	-----	249	76. 12
Covington.....	216	187	-----	29	216	67. 33
Oakdale.....	113	106	-----	7	113	35. 45
Homer.....	230	146	84	-----	223	76. 66
Ponchatoula.....	143	4	133	6	135	46. 58
Lake Providence.....	210	210	-----	-----	210	73. 25
Slidell.....	166	154	9	3	166	59. 14
Merryville.....	-----	-----	-----	-----	-----	-----
Haynesville.....	20	-----	11	9	20	7. 87
Amite.....	157	144	-----	13	157	61. 91
Ferriday.....	42	35	-----	7	42	16. 79
Less than 2,500 population.....	3, 859	2, 843	785	231	3, 513	27. 25

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$360,411	\$126,946	275, 007	\$169. 05	\$69. 18	\$42. 97
State government.....	83, 743	14, 829	13, 546	39. 41	8. 08	7. 89
Parishes.....	11, 121	19, 943	3, 154	6. 70	13. 74	2. 27
Cities, towns, and villages.....	109, 727	61, 205	47, 219	111. 81	78. 50	76. 38
School districts.....	125, 360	15, 904	(¹)	(²)	(³)	-----
Drainage districts.....	12, 969	4, 658	-----	(⁴)	(⁵)	-----
Levee districts.....	26, 459	10, 551	11, 018	(⁶)	(⁷)	(⁸)
Road districts.....	46, 770	9, 606	-----	(⁹)	(¹⁰)	-----
Other civil divisions.....	44, 262	250	70	(¹¹)	(¹²)	(¹³)
Acadia.....	2, 978	2, 383	172	74. 26	66. 97	4. 99
Allen.....	1, 053	46	-----	69. 00	2. 32	-----
Ascension.....	917	501	75	49. 73	22. 60	3. 14
Assumption.....	731	98	64	45. 72	5. 45	2. 57
Avoyelles.....	3, 799	196	130	108. 77	5. 51	3. 65
Beauregard.....	1, 497	1, 845	238	102. 75	82. 29	(¹⁴)
Bienville.....	1, 624	1, 204	24	66. 83	57. 39	1. 05
Bossier.....	2, 940	577	25	100. 00	25. 76	1. 16
Caddo.....	12, 730	5, 747	847	96. 66	64. 06	13. 52
Calcasieu.....	9, 938	3, 669	621	228. 46	103. 57	(¹⁵)
Caldwell.....	710	103	19	66. 98	10. 56	2. 04
Cameron.....	309	478	-----	48. 28	120. 82	-----
Catahoula.....	1, 298	759	22	102. 20	67. 50	2. 00
Claborn.....	1, 797	466	95	54. 45	16. 30	3. 70
Concordia.....	1, 226	623	20	95. 78	49. 94	1. 34
De Soto.....	1, 472	339	98	47. 03	11. 39	3. 42
East Baton Rouge.....	6, 463	2, 443	350	89. 39	51. 90	9. 80
East Carroll.....	1, 908	1, 285	82	114. 94	114. 39	7. 00
East Feliciana.....	350	46	18	20. 06	2. 65	. 92
Evangeline.....	1, 478	35	87	57. 29	1. 47	(¹⁶)
Franklin.....	1, 436	1, 040	14	45. 44	38. 23	1. 11
Grant.....	1, 114	51	31	70. 06	3. 57	1. 81
Iberia.....	2, 004	495	282	70. 56	18. 43	8. 82
Iberville.....	995	115	149	40. 38	4. 30	4. 61
Jackson.....	1, 032	581	86	74. 74	39. 63	5. 62
Jefferson.....	10, 371	1, 250	20	240. 07	55. 75	1. 04
Jefferson Davis.....	2, 327	690	89	116. 93	33. 65	(¹⁷)
Lafayette.....	2, 512	1, 311	175	62. 49	41. 77	5. 72
Lafourche.....	1, 757	980	110	53. 57	32. 30	3. 18
La Salle.....	748	622	77	62. 33	62. 40	7. 75
Lincoln.....	1, 233	836	102	51. 81	49. 31	5. 27
Livingston.....	936	431	5	48. 50	36. 21	. 41
Madison.....	1, 179	528	30	76. 06	48. 59	2. 84
Morehouse.....	2, 536	271	26	103. 93	13. 95	1. 33
Natchitoches.....	2, 271	1, 111	143	59. 02	28. 37	3. 80
Orleans.....	95, 881	46, 877	43, 871	205. 09	117. 30	123. 25
Ouachita.....	6, 020	3, 224	221	103. 08	102. 42	8. 07
Plaquemines.....	880	725	-----	91. 59	71. 07	-----
Pointe Coupee.....	1, 319	456	43	62. 79	18. 48	1. 70
Rapides.....	6, 484	1, 913	426	97. 50	30. 23	9. 23
Red River.....	1, 340	350	26	82. 72	21. 48	2. 27
Richland.....	2, 453	1, 207	7	89. 85	54. 43	. 43
Sabine.....	1, 832	523	56	74. 17	25. 00	2. 62
St. Bernard.....	929	130	22	136. 62	26. 10	4. 11
St. Charles.....	1, 496	226	-----	117. 80	26. 30	. 02

¹ Exclusive of debt for the schools in the city of New Orleans, data for which are tabulated with the city

² Debt on account of schools is included with city, town, or village liabilities.

³ Not computed.

⁴ Not distributable by parishes.

⁵ Includes \$40,112,000, indebtedness of the Port of New Orleans, not distributable by parishes.

⁶ Not computed; population not estimated.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

PARISH	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
St. Helena.....	\$228	\$122	\$2	\$26.82	\$14.54	\$0.17
St. James.....	725	107	24	47.27	5.02	1.00
St. John the Baptist.....	629	65	33	43.68	5.45	2.20
St. Landry.....	4,719	1,444	123	76.73	27.14	(^o)
St. Martin.....	1,509	422	45	69.33	19.21	1.83
St. Mary.....	1,871	1,515	256	63.65	49.27	6.22
St. Tammany.....	2,867	964	111	136.52	45.73	5.34
Tangipahos.....	3,459	728	190	70.88	22.74	5.77
Tensas.....	1,656	881	70	106.15	72.91	4.10
Terrebonne.....	1,788	1,442	72	59.01	53.45	2.44
Union.....	797	200	53	38.13	10.17	2.52
Vermilion.....	2,828	851	89	81.03	32.10	3.15
Vernon.....	1,486	723	66	74.13	33.97	7.79
Washington.....	1,543	1,462	157	49.94	67.28	3.19
Webster.....	1,380	336	36	45.54	12.84	1.75
West Baton Rouge.....	596	163	8	61.34	14.66	.57
West Carroll.....	478	298	23	32.30	31.22	3.22
West Feliciana.....	447	35	13	40.92	2.85	1.07
Winn.....	1,247	1,022	74	84.45	63.42	3.50

* Not computed; population not estimated.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$1,666,140	\$1,097,676	\$568,464	\$1,561,581	\$550,518	\$781.49	\$850.95	\$315.36
Acadia.....	22,685	15,278	7,407	25,782	7,151	565.71	724.47	206.88
Allen.....	6,748	3,867	2,881	14,344	(¹)	442.17	722.66	-----
Ascension.....	7,344	3,994	3,350	8,481	4,174	398.31	382.79	174.76
Assumption.....	5,789	4,215	1,574	8,980	3,434	362.04	501.34	137.68
Avoyelles.....	12,294	10,422	1,872	15,100	4,486	352.00	424.04	126.26
Beauregard.....	10,078	5,765	4,313	16,550	(¹)	691.74	738.04	-----
Bienville.....	8,733	5,390	3,343	10,017	3,638	359.38	477.51	157.22
Bossier.....	17,630	15,845	1,785	14,062	3,342	599.66	627.72	153.75
Caddo.....	146,713	100,511	46,202	131,745	25,553	1,113.99	1,468.43	407.86
Calcasieu.....	29,891	16,757	13,134	49,450	138,242	687.15	1,395.92	(²)
Caldwell.....	6,120	5,041	1,079	6,813	1,850	577.36	698.68	202.50
Cameron.....	5,311	4,297	1,014	4,151	1,496	829.84	1,050.37	340.25
Catahoula.....	6,503	4,261	2,242	7,213	2,056	512.05	641.51	186.74
Clalborne.....	18,852	7,385	11,467	21,598	2,475	571.27	754.77	96.26
Concordia.....	7,988	5,179	2,809	8,393	2,380	624.06	673.23	164.05

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY PARISHES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

PARISH	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property					
De Soto.....	\$16,399	\$9,013	\$7,386	\$21,763	\$4,733	\$523.93	\$730.09	\$165.82
East Baton Rouge.....	119,689	49,940	69,749	80,922	10,682	1,655.45	1,719.15	299.25
East Carroll.....	7,887	5,196	2,691	7,279	1,795	475.12	648.12	153.16
East Feliciana.....	5,845	4,140	1,705	5,440	2,439	334.98	311.12	121.63
Evangeline.....	8,197	5,056	3,141	10,512	3,921	317.71	434.91	(?)
Franklin.....	14,197	10,902	3,295	13,097	2,708	449.27	481.21	208.40
Grant.....	6,756	5,432	1,324	9,497	4,395	424.91	659.41	259.29
Iberia.....	15,645	8,775	6,870	19,076	7,555	550.88	710.35	229.91
Iberville.....	11,342	6,925	4,417	13,035	4,329	460.35	486.28	134.30
Jackson.....	5,985	2,753	3,232	5,986	3,149	433.44	408.45	205.20
Jefferson.....	39,453	27,920	11,533	26,713	5,905	913.26	1,191.69	307.58
Jefferson Davis.....	13,971	10,151	3,820	15,978	(?)	702.06	778.93	-----
Lafayette.....	17,866	15,256	2,610	18,595	6,152	444.43	592.51	200.70
Lafourche.....	11,867	7,890	3,977	13,428	4,454	361.80	442.53	129.16
La Salle.....	6,403	4,309	2,094	9,094	3,651	533.68	911.99	367.39
Lincoln.....	8,949	4,610	4,339	8,333	2,621	376.01	491.26	135.60
Livingston.....	5,332	4,406	926	7,522	2,989	276.27	631.92	261.07
Madison.....	10,860	7,298	3,562	10,682	2,869	700.65	982.95	268.69
Morehouse.....	21,481	12,996	8,485	12,268	3,537	880.37	630.87	181.53
Natchitoches.....	16,603	13,098	3,505	21,091	7,452	431.50	538.65	198.68
Orleans.....	610,094	444,504	165,590	482,690	235,483	1,305.01	2,077.89	661.55
Ouachita.....	62,894	32,472	30,422	35,171	8,135	1,076.95	1,117.41	296.72
Plaquemines.....	5,855	4,426	1,457	4,032	2,500	612.51	395.53	199.19
Pointe Coupee.....	9,337	5,934	3,403	11,324	2,811	444.47	458.51	111.54
Rapides.....	33,094	27,354	5,740	39,434	11,462	497.65	623.17	248.32
Red River.....	6,281	3,369	2,912	9,898	1,579	387.72	607.07	138.48
Richland.....	16,021	9,477	6,544	11,049	3,110	586.85	498.39	179.98
Sabine.....	8,481	4,392	4,089	11,447	4,100	343.36	546.96	192.30
St. Bernard.....	15,150	8,055	7,095	14,723	4,305	2,227.94	2,963.64	803.44
St. Charles.....	13,684	7,255	6,429	16,425	2,659	1,077.48	1,913.01	223.45
St. Helena.....	2,147	1,664	483	2,384	1,248	252.59	282.89	132.75
St. James.....	8,705	4,585	4,120	11,648	4,728	567.64	548.71	197.65
St. John the Bap- tist.....	7,871	4,336	3,535	8,017	3,383	546.60	673.96	225.67
St. Landry.....	23,942	14,129	9,813	24,193	7,645	389.30	454.72	(?)
St. Martin.....	5,941	3,793	2,148	7,703	3,461	272.94	350.29	141.78
St. Mary.....	16,975	10,483	6,492	23,317	8,241	577.44	758.18	200.68
St. Tammany.....	13,053	7,917	5,136	15,361	5,936	621.57	728.34	286.34
Tangipahoa.....	20,067	12,402	7,665	21,918	9,045	411.21	684.40	274.88
Tensas.....	7,805	6,451	1,354	8,270	2,305	500.32	684.29	135.11
Terrebonne.....	10,853	7,098	3,755	11,323	5,054	358.18	419.79	170.90
Union.....	9,587	4,714	4,873	7,001	2,797	458.71	356.83	132.72
Vermilion.....	12,306	9,519	2,787	16,488	5,007	352.61	622.06	177.34
Vernon.....	9,528	6,227	3,301	30,546	10,327	475.28	1,434.50	594.07
Washington.....	16,160	11,096	5,064	17,328	4,960	522.98	678.94	226.58
Webster.....	18,624	7,324	11,300	19,209	3,535	614.65	735.20	172.38
West Baton Rouge.....	8,074	3,801	4,273	6,389	2,322	831.00	575.96	173.31
West Carroll.....	5,372	3,346	2,026	5,479	2,126	362.97	575.06	300.32
West Feliciana.....	4,253	3,396	857	4,497	1,958	389.33	365.53	155.15
Winn.....	6,550	3,882	2,668	11,327	4,883	443.59	702.68	230.48

¹ Data for Allen, Beauregard, and Jefferson Davis Parishes included in those for Calcasieu Parish; could not be segregated.

² Not computed; population not estimated.

³ Includes \$501,265, valuation of property taxed for State purposes only.

⁴ Includes \$3,072,940, valuation of property taxed for State purposes only.

⁵ Includes \$91,514,026, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.

⁶ Includes \$66,875,574, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.

⁷ Includes \$24,838,452, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.

⁸ Includes \$72,403,544, valuation of property in excess of that for Orleans Parish. State assessment at 100 percent; Orleans Parish at 85 percent.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, PARISHES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, DRAINAGE DISTRICTS, LEVEE DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY PARISHES: 1931, 1922, AND 1912

[Totals expressed in thousands]

PARISH	LEVIES OF THE GENERAL PROPERTY TAX											AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS	
	1931												
	Total	State	Parish	Cities, towns, and vil- lages	School districts	Drainage districts	Levee districts	Road districts	Other civil divi- sions	1922	1912		
											1931		1922
State total.....	\$55,053	\$9,593	\$5,132	\$19,766	\$10,169	\$536	\$3,612	\$5,980	\$355	\$41,562	1,814,432	\$3.30	\$2.66
Acadia.....	810	131	76	80	281	43	---	194	---	658	138	3.57	2.55
Allen.....	373	39	25	24	160	4	---	121	---	442	(?)	5.53	3.08
Ascension.....	237	42	26	14	59	28	38	30	---	232	71	3.23	2.74
Assumption.....	142	33	23	5	29	6	31	15	---	133	58	2.45	2.04
Avoyelles.....	567	71	57	68	178	24	41	128	---	454	106	4.61	3.01
Beauregard.....	465	58	72	29	148	---	---	158	---	556	(?)	4.61	3.36
Bienville.....	340	50	35	15	144	---	---	96	---	299	110	3.89	2.98
Bossier.....	646	101	53	48	200	36	46	162	---	328	165	3.66	2.33
Caddo.....	5,239	844	1,791	1,391	1,151	36	62	---	---	3,034	713	3.57	2.30
Calcasieu.....	1,348	172	98	371	187	38	---	244	238	1,442	865	4.51	2.92
Caldwell.....	208	35	25	7	78	---	5	58	---	171	44	3.40	2.51
Cameron.....	132	31	21	---	42	2	---	36	---	93	24	2.49	2.24
Catahoula.....	237	37	25	4	96	---	10	65	---	187	44	3.64	2.59
Claiborne.....	646	108	67	41	298	---	---	132	---	553	65	3.43	2.56
Concordia.....	261	46	38	9	62	---	42	64	---	199	38	3.27	1.60
De Soto.....	500	94	60	30	197	---	1	118	---	524	111	3.05	2.41
East Baton Rouge.....	2,360	701	467	521	540	10	8	113	---	1,337	228	1.97	1.65
East Carroll.....	211	45	32	25	26	---	42	41	---	157	30	2.68	2.13
East Feliciana.....	141	33	23	12	52	---	---	21	---	106	43	2.41	1.67
East Feliciana.....	295	47	31	22	95	15	---	85	---	231	76	2.41	1.96
Franklin.....	434	82	53	31	172	---	19	77	---	304	63	3.06	2.20
Grant.....	282	39	27	3	119	---	8	86	---	261	68	4.17	2.32
Iberia.....	451	90	66	64	99	13	8	99	7	389	133	2.88	2.04
Iberville.....	219	65	33	2	50	3	60	4	---	308	78	1.93	2.36
Jackson.....	221	35	24	10	99	---	---	53	---	164	69	3.69	2.74

Jefferson.....	1, 131	227	162	94	266	27	206	53	96	590	(2)	103	2.87	2.21	1.74
Jefferson Davis.....	502	80	42	63	182	16	---	119	---	503	---	124	3.59	3.15	(1)
Lafayette.....	608	102	71	206	120	20	---	80	---	463	---	124	3.40	2.47	2.02
Lafourche.....	329	68	42	13	82	5	---	58	---	332	---	70	2.77	2.49	1.89
La Salle.....	245	37	26	13	101	---	---	67	---	222	---	70	3.83	2.44	2.16
Lincoln.....	331	52	29	48	154	---	---	98	---	232	---	76	4.26	2.78	2.90
Livingston.....	234	31	21	3	95	---	---	84	---	196	---	51	4.39	2.61	1.71
Madison.....	288	63	40	21	54	---	---	54	---	211	---	45	2.65	1.98	1.57
Morehouse.....	674	123	67	88	245	---	---	145	---	230	---	72	3.14	1.87	2.04
Natchitoches.....	680	96	60	39	232	---	---	253	---	546	---	166	4.10	2.59	2.23
Orleans.....	20, 423	3, 508	---	---	---	---	---	---	---	15, 265	---	6, 701	3.35	3.16	2.85
Ourachita.....	1, 668	362	184	14, 568	267	---	2, 135	---	---	825	---	204	2.65	2.35	2.51
Plaquemines.....	1, 172	34	23	---	54	---	---	241	---	111	---	29	2.92	1.75	1.16
Pointe Coupee.....	237	54	32	9	36	---	---	57	---	234	---	47	2.54	2.07	1.67
Rapides.....	1, 418	190	101	158	615	---	---	233	---	1, 153	---	255	4.28	2.92	2.22
Red River.....	280	36	25	17	103	---	---	79	---	183	---	36	4.46	1.85	2.28
Richland.....	521	92	37	17	191	---	---	160	---	327	---	65	3.25	2.96	2.09
Sabine.....	459	49	51	10	230	---	---	119	---	350	---	135	5.41	3.06	3.29
St. Bernard.....	293	87	61	---	46	---	---	21	---	264	---	93	1.93	1.79	2.16
St. Charles.....	409	79	65	---	141	---	---	24	---	320	---	39	2.99	1.95	1.47
St. Helena.....	73	12	9	---	33	---	---	19	---	54	---	23	3.40	2.27	1.84
St. James.....	215	50	26	2	82	---	---	9	---	221	---	63	2.47	1.33	1.33
St. John the Baptist.....	197	45	32	---	67	---	---	12	---	164	---	52	2.50	2.05	1.54
St. Landry.....	791	138	81	90	190	---	---	180	---	653	---	158	3.30	2.70	2.07
St. Martin.....	233	34	21	19	73	---	---	62	---	204	---	61	3.92	2.65	1.76
St. Mary.....	371	98	41	63	77	---	---	57	---	423	---	125	2.19	1.81	1.52
St. Tammany.....	554	75	66	83	169	---	---	161	---	372	---	121	4.24	2.04	2.04
Tangipahoa.....	862	115	70	152	297	---	---	164	---	577	---	205	4.30	2.93	2.27
Tensas.....	269	45	31	7	73	---	---	67	---	199	---	38	3.45	2.41	1.65
Terrebonne.....	332	62	39	41	87	---	---	37	---	305	---	90	3.06	2.69	1.78
Union.....	345	55	38	14	150	---	---	88	---	183	---	71	3.60	2.61	2.54
Vermilion.....	481	70	45	64	144	---	---	136	---	395	---	99	3.91	2.40	1.98
Vernon.....	609	55	35	9	213	---	---	297	---	778	---	224	6.39	2.55	2.17
Washington.....	513	83	44	170	145	---	---	61	---	579	---	105	3.17	3.34	2.12
Webster.....	712	107	67	55	284	---	---	199	---	521	---	91	3.82	2.71	2.57
West Baton Rouge.....	200	46	32	---	49	---	---	14	---	145	---	37	2.48	2.27	1.59
West Carroll.....	212	31	27	10	102	---	---	39	---	153	---	40	3.95	2.79	1.88
West Feliciana.....	85	25	17	3	13	---	---	27	---	79	---	32	2.00	1.76	1.63
Winn.....	282	38	24	11	116	---	---	93	---	388	---	139	4.31	3.43	2.85

* Includes \$997,861, levy for levee districts, not distributable by parishes.

* Data for Allen, Beauregard, and Jefferson Davis Parishes included in those for Calcasieu Parish, could not be segregated.

MAINE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Maine relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 16 counties, the 50 cities and villages, the 498 towns and plantations, and the 7 other civil divisions (pier site district, bridge district, sewer districts, and water districts), or a total of 572 political units that have power to levy taxes or incur debt.

The data for Maine were compiled largely from reports on file in the State Library, Augusta, Maine.

Fiscal year.—For Maine the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the towns and plantations, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Maine on January 1, 1932, was 800,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Maine the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 16.6 percent for the State government, 5.4 percent for the counties, 7.2 percent for the cities and villages, and 7.8 percent for the towns.

Although the aggregate of governmental costs, including those for capital outlays, is \$6,769,359 more than the revenue receipts, the revenue receipts exceeded governmental costs, exclusive of capital outlays, by \$11,821,796.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$56,959,858	100.0	\$63,729,217	100.0	\$64,529,415	100.0	\$31,307,009	100.0
State government.....	22,971,645	40.3	26,784,981	42.0	27,219,610	42.2	5,481,517	17.5
Counties.....	1,960,985	3.4	2,066,207	3.2	2,712,948	4.2	1,639,556	5.2
Cities and villages.....	12,171,075	21.4	13,041,439	20.5	16,227,275	25.1	9,806,318	31.3
Towns and plantations.....	19,043,612	33.4	20,528,750	32.2	10,437,293	16.2	14,259,821	45.5
Other civil divisions.....	812,541	1.4	1,807,840	2.1	7,932,289	12.3	119,797	0.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Maine and all subdivisions of the State amounted to \$56,959,858, or an average of \$71.20 for each person in the State. Of this amount \$22,971,645 was for the State; \$1,960,985 for the counties; \$12,171,075 for the cities and villages; \$19,043,612 for the towns and plantations; and \$812,541 for the other civil divisions. The revenues collected include \$28,896,483, general property taxes; \$2,465,663, special taxes; \$608,321, poll taxes; \$10,584,210, licenses and permits; \$116,620, special assessments; \$7,670,795, subventions, donations, and pension assessments; \$664,155, interest, rents, and highway privileges; \$1,729,730, earnings of public-service enterprises; \$4,012,815, earnings of general departments; and \$211,066, fines, forfeits, and escheats. Of the \$7,670,795 classified as subventions, donations, and pension assessments \$2,693,234 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities and villages, and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to \$6,221,000 in 1912, \$11,749,000 in 1922, and \$15,507,251 in 1932, this being an increase of 32 percent from 1922 to 1932, and of 149.3 percent from 1912 to 1932. Special taxes amounted to \$275,000 in 1912, \$1,184,000 in 1922, and \$2,297,507 in 1932. Poll taxes amounted to \$147,000 in 1912, \$215,000 in 1922, and \$224,180 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,201,000 in 1912, \$4,551,000 in 1922, and \$10,565,809 in 1932. Special assessments amounted to \$153,000 in 1912, \$183,000 in 1922, and \$101,501 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Maine and all subdivisions of the State for 1932 amounted to \$63,729,217, or an average expenditure of \$79.66 per person. Of the total amount expended, \$26,784,981 was disbursed by the State government; \$2,066,207 by the counties; \$13,041,439 by the cities and villages; \$20,528,750 by the towns and plantations; and \$1,307,840 by the other civil divisions. The total comprises \$41,073,675 for operation and maintenance of general departments; \$1,055,883 for operation and maintenance of public service enterprises; \$3,008,504 for interest on debt; and \$18,591,155 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$3,390,918; protection to person and property, \$3,776,101; health and sanitation, \$1,288,339; development and conservation of natural resources by State government, \$902,468; highways, \$10,390,402; charities, hospitals, and corrections, \$5,388,309; schools, \$14,082,630; libraries, \$347,090; recreation, \$238,667; and miscellaneous, \$1,268,751. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Maine were limited to the State, counties, and cities and villages and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and villages of 2,500 population and over increased from \$8,722,000 to \$26,321,592, or 201.8 percent; interest payments, from \$743,000 to \$2,033,201, or 171.8 percent; and outlay payments, from \$1,542,000 to \$13,261,951, or 760 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the towns and plantations, and the other civil divisions, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the towns and plantations, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Maine and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$64,529,415, or an average per capita of \$80.66. In 1922 the average per capita was \$54.90, and in 1912, \$30.08.

Of the total debt reported for 1932, \$27,219,610 was for the State government; \$2,712,948 for the counties; \$16,227,275 for the cities and villages; \$10,437,293 for the towns and plantations; and \$7,932,289 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 110.9 percent from 1922 to 1932 and 2,068.9 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 26.3 percent from 1922 to 1932 and 73.2 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Maine is assessed by town assessors, 3, 5, or 7 in number, as the town may determine. Any town may elect a board of assessors for a term of 3 years, one assessor being elected each year. Organized plantations choose three assessors annually. Electors living on islands adjacent to the mainland along the coast of the State, but not included within any town, and all electors living in other unorganized places, may make returns to the assessors of any adjacent town, who thereupon assess the State and county taxes. These taxes are collected by the same officers and in the same manner as if such electors were inhabitants of such town. In towns which have not chosen assessors, the selectmen make assessments.

The assessed valuation of all property in Maine subject to levies of the general property tax was \$756,860,383 in 1932, as compared with \$637,403,000 in 1922 and \$416,891,000 in 1912. The per capita assessed valuation increased from \$550.03 in 1912 to \$824.27 in 1922, and to \$946.08 in 1932.

TAX LEVIES

In Maine the treasurers and collectors of taxes of the cities and towns are chosen annually, and may be one and the same person, unless otherwise provided by the charter. When no collector or constable is chosen by the town to collect taxes, such duties are performed by the sheriff of the county.

All State taxes in incorporated places are collected by the collectors or constables of the several towns, and are paid over to the town treasurers. County taxes are collected in the same manner and turned over to the county treasurers.

Collectors of taxes in plantations are required to collect and transmit the State and county taxes to the State and county treasurers by November 1 after commitment of the warrants therefor. On or before September 1 of each year the State treasurer issues his warrant to each town treasurer requiring him to transmit and pay the town's proportion of the State tax.

The total levies of the general property tax for the State and all subdivisions were \$8,987,000 for 1912, \$22,295,000 for 1922, and \$31,307,009 for 1932, this being a per capita of \$11.86, \$28.83, and \$39.13, respectively.

Of the total levies reported for 1932, \$5,481,517 was for the State government; \$1,639,556 for the counties; \$9,806,318 for the cities and villages; \$14,259,821 for the towns and plantations; and \$119,797 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.16 for 1912, \$3.50 for 1922, and \$4.14 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS										Earnings of public- service enter- prises			
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants		Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments
				Total	General property	Special	Poll	Licenses and permits							
Grand total.....	800,000	\$56,960	\$71.90	\$42,554	\$28,896	\$22,466	\$608	\$10,564	\$117	\$2,494	\$177	\$664	\$4,013	\$1,730	
State government.....	800,000	22,972	28.72	17,408	4,885	12,030	3	10,490		37	54	236	2,259	285	
Counties.....	800,000	1,961	2.45	1,567	1,567					149	28	19	198		
Cities and villages.....	333,549	12,171	36.49	9,838	9,267	268	227	76	103	24	13	243	545	494	
Towns and plantations.....	19,043	13,043	(¹)	13,051	13,069	168	378	16	11	1	110	129	1,009	270	
Other civil divisions.....	813		(¹)	90	88			2	3			37	2	681	
ANDROSCOGGIN.....	72,100	2,745	38.07	2,090	2,001	34	47	8	4	30	2	62	134	183	
County.....	72,100	161	2.23	135	135					12		1	13		
Cities and villages.....	54,200	1,803	33.27	1,424	1,353	29	34	8	2	18		42	85	94	
Towns and plantations.....		688	(¹)	503	485	5	13			113	1	4	36	31	
Other civil divisions.....	93		(¹)	28	28				2			5		58	
AROOSTOOK.....	88,900	2,755	30.99	1,866	1,804	26	53	3	3	15	1	35	179	5	
County.....	88,900	183	2.06	141	141					14	14	5	9		
Cities and villages.....	2,245	2,564	3.56	1,737	1,655	26	53	3	3	1	617	30	170	5	
Towns and plantations.....			(¹)	8	8					1					
CUMBERLAND.....	136,400	7,095	52.02	5,314	5,053	89	110	62	54	28	2	146	290	664	
County.....	136,400	385	2.82	318	318					23	6	9	20		
Cities and villages.....	106,457	4,401	41.73	3,724	3,514	79	82	59	53	5	2	94	161	38	
Towns and plantations.....		1,589	(¹)	1,200	1,161	10	28	1		277		11	98	3	
Other civil divisions.....	720		(¹)	62	60			2	1			32	2	623	
FRANKLIN.....	20,000	918	45.90	652	626	8	17	1	1	3	155	4	87	15	
County.....	20,000	107	5.35	71	71					3					
Cities and villages.....	2,471	26	10.52	12	11		1			8			33	14	
Towns and plantations.....		785	(¹)	569	544	8	16	1	1		165	4	54	1	
HAMPSHIRE.....	30,800	1,730	56.17	1,308	1,263	17	27	1		6	11	12	67	2	
County.....	30,800	107	3.47	94	94					6		1	6		
Cities and villages.....	3,557	1,090	53.42	165	158	4	3			14		2	8		
Towns and plantations.....		1,433	(¹)	1,049	1,011	13	24	1		310	11	9	53	1	
KENNEBEC.....	71,900	2,713	37.73	2,025	1,918	52	52	3	7	20	364	4	182	91	
County.....	71,900	135	1.88	93	93					19		3	23		
Cities and villages.....	41,784	1,900	35.66	1,164	1,070	50	31	3	6	1	134	17	86	89	
Towns and plantations.....		1,063	(¹)	778	755	2	21		1		230	3	73	2	

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Esti- mated popu- lation †	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Poll								
Grand total.....	333,549	\$12,171	\$36.49	\$9,838	\$268	\$227	\$76	\$103	\$24	\$911	\$13	\$243	\$545	\$494	
30,000 population and over.....	106,400	4,651	43.71	3,578	90	82	65	48	21	308	3	111	155	127	
Portland.....	71,000	3,505	49.37	2,994	77	63	58	46	5	230	2	88	107	33	
Lewiston.....	35,400	1,146	32.37	884	13	19	7	2	16	78	1	23	48	94	
8,000 to 30,000 population.....	152,043	5,427	35.69	4,332	152	101	9	48	3	448	7	110	286	193	
Bangor.....	29,200	1,431	49.01	963	60	14	3	37		86		61	63	144	
Auburn.....	18,800	657	34.95	508	16	15	1		2	59		19	37		
Augusta.....	17,700	594	33.56	488	34	12	1	1	1	48	3	10	39	4	
Biddeford.....	17,633	546	30.96	462	445	3	1			45	2	3	32	2	
Waterville.....	15,800	543	34.37	439	415	13	1			50		3	25	26	
South Portland.....	14,600	547	37.47	454	441	11	1			48		5	40		
Westbrook.....	11,000	325	29.55	264	258	7		7		36		1	12	5	
Rockland.....	9,200	301	32.72	250	235	6	1			44		8	7		
Bath.....	9,110	396	43.47	311	284	8		3		32	2	3	28	12	
Rumford Falls.....	9,000	87	9.67	84	82	2							3		
2,500 to 8,000 population.....	55,778	1,827	32.75	1,409	26	38	1	5		146	1	20	99	147	
Old Town.....	7,266	288	39.64	193	188	5				25		1	30	39	
Saco.....	7,233	285	39.40	245	233	6				30		4	6		
Brewer.....	6,329	203	32.07	183	178	5							20		
Brunswick.....	6,144	9	1.46	9											
Gardiner.....	5,669	247	44.04	151	141	4		5		30		1	18	42	
Calais.....	5,470	161	29.43	126	117	5	4				1	6	3	1	
Belleville.....	4,963	175	35.05	152	146	3				24		1	7	2	
Ellsworth.....	3,557	190	53.42	165	158	4	3			13		2	7	1	
Eastport.....	3,466	104	30.01	96	89	2	5			14		2	8	1	
Madison.....	3,036	59	19.43	13	12	5	1			4		1	3		
Hallowell.....	2,675	106	39.63	76	73	2	1			6		3	4	45	
Less than 2,500 population.....	19,328	266	13.76	219	212	6	1	2		9	2	2	5	27	

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion person and property	Health and sani-tation	High-ways and cor-rections	Schools	Libra-ries	Recrea-tion	Miscel-laneous	Opera-tion and main-te-nance of public service enter-prises			
Grand total.....	363,739	\$79.66	1,641,073	83,391	\$3,776	\$1,268	\$10,390	\$5,388	\$14,083	\$347	\$239	\$1,269	\$1,056	83,009	\$18,591
State government.....	26,785	33.48	14,573	650	1,146	658	4,285	2,422	3,708	52	8	742	91	1,069	11,022
Counties.....	2,066	2.58	1,555	885	216	1	171	250	2	2	2	30	125	125	386
Cities and villages.....	13,041	39.10	9,873	762	1,645	422	1,846	1,046	3,529	164	169	306	454	825	1,889
Towns and plantations.....	20,529	(1)	15,015	1,071	769	195	4,066	1,676	6,846	139	169	191	220	623	4,671
Other civil divisions.....	1,308	(1)	57	23	—	12	22	—	—	—	22	—	291	337	623
ANDROSCOGGIN.....	3,114	43.19	2,112	240	294	71	331	311	768	22	21	54	80	182	740
County.....	236	2.16	136	96	18	—	—	21	12	—	—	1	—	8	12
Cities and villages.....	2,157	39.80	1,415	93	248	65	182	230	516	19	19	43	41	113	588
Towns and plantations.....	718	(1)	540	31	28	5	149	60	252	3	2	10	13	34	131
Other civil divisions.....	83	(1)	21	20	—	1	—	—	—	—	—	—	26	27	9
AROOSTOOK.....	3,487	39.22	2,519	254	188	16	468	364	1,156	23	10	40	16	142	810
County.....	236	2.65	138	65	42	1	14	14	—	—	—	2	—	6	92
Cities and villages.....	12	5.35	11	1	7	—	3	—	—	—	—	—	—	1	—
Towns and plantations.....	3,239	(1)	2,370	188	139	15	451	350	1,166	23	10	38	16	135	718
CUMBERLAND.....	8,083	59.26	5,112	395	782	225	1,042	498	1,901	48	104	105	346	712	1,925
County.....	320	2.35	209	122	29	15	15	41	—	—	—	2	—	51	60
Cities and villages.....	4,827	45.77	3,655	200	669	205	650	366	1,367	35	101	95	75	308	789
Towns and plantations.....	1,711	(1)	1,200	70	84	9	355	91	567	13	3	8	6	43	462
Other civil divisions.....	1,225	(1)	36	3	—	11	22	—	—	—	3	—	265	310	614
FRANKLIN.....	1,015	50.75	705	67	26	7	238	60	288	8	2	9	7	26	277
County.....	141	7.05	120	29	3	3	78	8	—	—	—	2	—	4	17
Cities and villages.....	20	8.09	1	1	5	7	164	52	288	8	2	2	4	4	4
Towns and plantations.....	854	(1)	573	37	18	—	—	—	—	—	—	—	3	18	260

¹ Includes \$902,468, payments for development and conservation of natural resources by State government.

² Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
HANCOCK.....	\$1,920	\$62.34	\$1,261	\$121	\$95	\$45	\$393	\$83	\$502	\$7	\$13	\$22	\$1	\$47	\$591
County.....	190	6.17	63	35	13	7	28	6	49	3	1	2		9	118
Cities and villages.....	158	44.42	126	72	65	38	362	69	453	2	12	19	1	8	24
Towns and plantations.....	1,572	(^c)	1,092											30	449
KENNEBEC.....	2,853	39.68	2,172	215	202	41	567	235	844	31	12	25	59	134	488
County.....	124	1.72	104	72	16			14				2			20
Cities and villages.....	1,590	38.05	1,237	92	161	35	309	131	472	17	11	1	55	104	194
Towns and plantations.....	1,139	(^c)	831	51	25	6	253	90	372	14	1	14	4	30	274
KNOX.....	1,143	40.97	878	134	77	22	237	76	303	16	2	11	8	43	214
County.....	55	1.97	42	29	7			5						3	10
Cities and villages.....	285	30.98	246	19	34	6	61	25	92	6		3		25	10
Towns and plantations.....	803	(^c)	590	86	36	16	176	46	211	10	2	7	8	15	190
LINCOLN.....	741	47.81	486	48	28	2	183	30	183	3	1	8	22	21	212
County.....	31	2.00	30	20	4			1				3		1	
Towns and plantations.....	710	(^c)	456	28	24	2	181	29	183	3	1	5	22	20	212
OXFORD.....	1,897	45.06	1,407	146	76	18	359	171	604	11	9	13	11	84	395
County.....	111	2.64	80	65	40		2	7				2		9	22
Cities and villages.....	1,659	7.31	1,03	127	6	4	25		1	1	6		4	10	10
Towns and plantations.....	1,659	(^c)	1,224	75	12	14	332	164	603	10	3	11	7	65	363
PENOBSCOT.....	4,181	44.86	3,256	328	320	78	573	422	1,292	77	26	140	240	188	497
County.....	243	2.61	239	117	18		7	95				2			
Cities and villages.....	2,103	46.78	1,590	104	230	60	256	151	588	58	20	123	214	136	163
Towns and plantations.....	1,835	(^c)	1,427	107	72	18	310	176	704	19	6	15	26	48	334
PSICATAQUIS.....	797	43.72	608	75	26	5	140	65	276	8	5	8	4	17	168
County.....	59	3.24	36	25	3		2	4				2		2	21
Towns and plantations.....	738	(^c)	572	50	23	5	138	61	276	8	5	6	4	15	147

SAGadahoc	785	46.38	624	174	59	5	123	34	205	6	1	17	17	30	114
County	48	2.84	45	32	10	3	2	17	115	6	1	1	1	3	3
Cities and villages	433	47.53	371	125	37	53	53	17	115	6	1	14	17	22	22
Towns and plantations	304	(9)	208	17	12	2	68	17	90	2	2	2	7	89	89
SOMERSET	1,736	44.06	1,201	130	73	15	338	187	515	13	4	16	74	58	313
County	1,777	1.95	74	44	15	7	7	6	515	13	4	2	2	1	1
Cities and villages	56	18.45	14	2	12	15	331	181	515	13	4	14	37	56	56
Towns and plantations	1,693	(9)	1,203	84	46	15	331	181	515	13	4	14	37	307	307
WALDO	831	46.97	611	70	19	8	188	62	252	4	2	6	3	36	181
County	49	2.42	42	26	3	3	31	11	58	3	1	2	2	7	7
Cities and villages	157	32.89	129	14	9	5	157	41	104	1	1	4	1	11	11
Towns and plantations	615	(9)	440	30	7	5	157	41	104	1	1	4	1	163	163
WASHINGTON	1,329	33.13	1,031	109	53	7	273	104	462	6	2	15	27	51	220
County	96	2.54	78	32	3	3	38	3	96	3	1	2	2	18	6
Cities and villages	279	31.22	258	29	30	3	69	22	96	3	1	5	2	13	6
Towns and plantations	964	(9)	695	48	20	4	166	79	366	3	1	8	25	20	214
YORK	3,032	41.36	2,419	235	312	65	652	264	824	12	17	38	50	139	424
County	130	1.77	119	76	28	31	173	12	208	3	8	2	3	8	3
Cities and villages	827	31.64	706	62	126	34	478	82	616	9	9	13	3	55	63
Towns and plantations	2,075	(9)	1,594	97	158	34	478	170	616	9	9	23	47	76	358

: Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	Total	Per capita	Operation and maintenance of general departments												Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises			
Grand total.....	\$13,041	\$39.10	\$9,873	\$792	\$1,645	\$492	\$1,946	\$1,040	\$3,599	\$154	\$169	\$306	\$454	\$935	\$1,899	
30,000 population and over.....	5,387	50.63	3,838	199	728	238	638	485	1,269	39	113	129	111	327	1,111	
Portland.....	3,879	54.63	2,889	140	572	193	492	291	981	30	99	91	70	253	667	
Lewiston.....	1,508	42.60	949	59	156	45	146	194	288	9	14	38	41	74	444	
8,000 to 30,000 population.....	5,504	36.20	4,322	423	703	148	820	390	1,634	95	45	64	243	343	596	
Bangor.....	1,431	49.01	1,020	70	184	52	163	76	377	53	20	25	199	88	124	
Auburn.....	649	34.52	466	34	92	20	36	36	228	10	5	5	---	39	144	
Augusta.....	635	35.88	508	38	65	18	158	40	181	3	2	3	9	32	86	
Biddeford.....	476	26.99	410	36	84	21	87	61	170	3	2	6	3	34	29	
Waterville.....	581	36.77	477	39	70	14	96	60	178	9	7	4	10	43	51	
South Portland.....	584	40.00	461	38	62	5	94	28	233	---	---	1	---	34	89	
Westbrook.....	344	31.27	289	20	27	6	59	47	120	5	2	3	5	18	32	
Rockland.....	285	30.98	246	19	34	6	61	25	92	6	---	3	---	25	14	
Bath.....	433	47.53	371	125	37	3	53	17	115	6	---	14	17	23	22	
Rumford Falls.....	86	9.56	74	4	48	3	13	---	---	---	6	---	---	7	5	
2,500 to 8,000 population.....	1,874	33.60	1,496	127	169	30	298	153	587	19	6	107	92	139	147	
Old Town.....	274	37.71	205	14	22	6	25	53	78	3	---	4	15	34	20	
Saco.....	277	38.30	240	24	32	7	57	20	97	---	1	2	---	15	22	
Brewer.....	292	46.14	274	15	21	---	36	11	96	2	---	93	---	12	6	
Brunswick.....	5	81	2	---	---	---	---	---	---	---	---	---	---	3	---	
Gardner.....	240	42.79	183	8	18	2	37	25	85	5	2	1	23	20	14	
Calais.....	170	31.08	152	7	23	1	48	11	58	2	1	1	2	10	6	
Belfast.....	159	31.84	125	13	9	3	28	10	58	3	1	1	2	25	7	
Ellsworth.....	188	44.42	126	14	17	2	28	6	49	3	1	---	---	8	24	
Eastport.....	109	31.45	106	22	7	2	21	11	38	1	---	4	---	3	---	
Madison.....	56	18.45	14	2	12	---	---	---	---	---	---	---	---	---	---	
Hallowell.....	134	50.09	69	7	8	1	18	6	28	---	---	1	37	9	43	
Less than 2,500 population.....	276	14.28	217	13	45	6	90	12	39	1	5	6	8	16	35	

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$66,940	\$62,593	\$4,417	\$64,529	\$80.66
State government.....	27,462	27,251	211	27,219	34.02
Counties.....	2,928	2,795	133	2,713	3.39
Cities and villages.....	17,520	16,021	1,499	16,227	48.65
Towns and plantations.....	10,601	8,039	2,562	10,437	(¹)
Other civil divisions.....	8,429	8,417	12	7,933	(¹)
ANDROSCOGGIN	3,518	3,308	210	3,289	45.62
County.....	135	115	20	135	1.87
Cities and villages.....	2,393	2,293	100	2,342	43.21
Towns and plantations.....	431	341	90	400	(¹)
Other civil divisions.....	559	559	—	412	(¹)
AROOSTOOK	2,580	1,623	957	2,550	28.68
County.....	145	145	—	145	1.63
Cities and villages.....	9	9	—	9	4.01
Towns and plantations.....	2,426	1,469	957	2,396	(¹)
CUMBERLAND	16,523	16,040	483	15,518	113.77
County.....	1,035	1,035	—	1,884	6.48
Cities and villages.....	6,885	6,544	341	6,407	60.75
Towns and plantations.....	733	603	130	706	(¹)
Other civil divisions.....	7,870	7,858	12	7,521	(¹)
FRANKLIN	543	443	100	543	27.15
County.....	111	108	3	111	5.55
Cities and villages.....	80	80	—	80	32.38
Towns and plantations.....	352	255	97	352	(¹)
HANCOCK	1,116	807	309	1,116	36.23
County.....	363	291	72	363	11.79
Cities and villages.....	148	103	45	148	41.61
Towns and plantations.....	605	413	192	605	(¹)
KENNEBEC	2,607	2,433	174	2,400	33.38
County.....	19	—	—	18	.25
Cities and villages.....	2,105	2,035	70	1,899	45.45
Towns and plantations.....	483	379	104	483	(¹)
KNOX	882	708	174	882	31.61
County.....	79	71	8	79	2.83
Cities and villages.....	477	335	142	477	51.85
Towns and plantations.....	326	302	24	326	(¹)
LINCOLN	413	334	79	412	26.58
County.....	80	80	—	80	5.16
Towns and plantations.....	333	254	79	332	(¹)
OXFORD	1,294	1,208	86	1,243	29.52
County.....	225	225	—	188	4.47
Cities and villages.....	183	182	1	183	10.53
Towns and plantations.....	886	801	85	872	(¹)
PENOBSCOT	3,884	3,150	734	3,398	36.46
County.....	74	44	30	74	.79
Cities and villages.....	2,867	2,295	572	2,404	53.47
Towns and plantations.....	943	811	132	920	(¹)
PISCATAQUIS	274	251	23	274	15.03
County.....	47	47	—	47	2.58
Towns and plantations.....	227	204	23	227	(¹)
SAGadahoc	681	604	77	586	34.62
County.....	—	—	—	—	—
Cities and villages.....	558	501	57	463	50.82
Towns and plantations.....	123	103	20	123	(¹)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
SOMERSET.....	\$939	\$753	\$186	\$907	\$23.02
County.....					
Cities and villages.....					
Towns and plantations.....	939	753	186	907	(¹)
WALDO.....	733	669	64	733	36.13
County.....					
Cities and villages.....	557	557		557	109.69
Towns and plantations.....	176	112	64	176	(¹)
WASHINGTON.....	958	827	131	943	24.93
County.....	435	435		420	11.10
Cities and villages.....	228	170	58	228	25.51
Towns and plantations.....	295	222	73	295	(¹)
YORK.....	2,533	2,114	419	2,516	34.32
County.....	180	180		169	2.31
Cities and villages.....	1,030	917	113	1,030	\$9.41
Towns and plantations.....	1,323	1,017	306	1,317	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total.....	\$17,520	\$16,021	\$1,499	\$16,227	\$48.65
30,000 population and over.....	7,496	7,226	270	7,018	65.96
Portland.....	5,789	5,619	170	5,311	74.80
Lewiston.....	1,707	1,607	100	1,707	48.22
8,000 to 30,000 population.....	6,820	5,870	950	6,154	40.48
Bangor.....	1,808	1,310	498	1,353	46.34
Auburn.....	686	686		635	33.78
Augusta.....	536	536		498	26.14
Biddeford.....	585	573	12	585	33.18
Waterville.....	1,015	945	70	988	62.53
South Portland.....	760	590	170	760	52.05
Westbrook.....	279	278	1	279	25.36
Rockland.....	477	335	142	477	51.85
Bath.....	558	501	57	463	50.82
Rumford Falls.....	116	116		116	12.89
2,500 to 8,000 population.....	2,878	2,627	251	2,729	48.93
Old Town.....	715	715		715	98.40
Saco.....	338	249	89	338	46.73
Brewer.....	283	224	59	275	43.45
Brunswick.....	57	57		57	9.28
Gardiner.....	441	441		311	55.45
Calais.....	171	137	34	171	31.26
Belfast.....	555	555		555	111.16
Ellsworth.....	148	103	45	148	41.61
Eastport.....	57	33	24	57	16.45
Madison.....					
Hallowell.....	113	113		102	38.13
Less than 2,500 population.....	326	298	28	326	16.87

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$64,528	\$42,457	\$22,788	\$80.66	\$54.90	\$30.08
State government.....	27,219	12,906	1,255	34.02	16.69	1.67
Counties.....	2,713	2,546	1,463	3.39	3.27	1.93
Cities and villages.....	16,227	11,465	14,787	48.65	40.34	56.09
Towns and plantations.....	10,437	6,570	2,875	(?)	(?)	(?)
Other civil divisions.....	7,933	8,970	2,418	(?)	(?)	(?)
Androscoggin.....	3,289	2,388	1,851	45.62	35.47	30.04
Aroostook.....	2,550	1,139	424	28.68	13.63	5.36
Cumberland.....	15,518	12,187	9,607	113.77	95.54	83.04
Franklin.....	543	278	113	27.15	13.92	5.84
Hancock.....	1,116	700	428	36.23	23.05	12.03
Kennebec.....	2,400	3,398	2,791	33.38	53.02	43.56
Knox.....	882	582	549	31.61	22.18	18.94
Lincoln.....	412	237	164	26.58	14.86	8.99
Oxford.....	1,243	1,049	488	29.52	27.54	12.98
Penobscot.....	3,398	2,294	1,858	36.46	25.98	21.06
Piscataquis.....	274	199	129	15.03	9.60	6.18
Sagadahoc.....	586	886	275	34.62	36.67	14.79
Somerset.....	907	1,072	430	23.02	28.66	11.60
Waldo.....	733	252	680	36.13	11.80	29.07
Washington.....	943	976	813	24.93	23.39	18.96
York.....	2,516	1,914	943	34.32	26.86	13.52

¹ Debt for water district of Portland included. Reported with "Other civil divisions" in 1922 and 1932.

² Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$756,860	\$641,092	\$115,768	\$637,403	\$416,891	\$946.06	\$824.27	\$550.03
Androscoggin.....	69,627	60,260	9,367	54,125	36,627	965.70	803.81	594.25
Aroostook.....	65,663	59,605	6,058	59,693	25,183	738.62	714.48	318.02
Cumberland.....	175,756	141,959	33,797	134,320	100,266	1,288.53	1,053.00	866.65
Franklin.....	19,826	17,423	2,403	17,044	10,503	991.30	851.89	543.13
Hancock.....	32,292	28,422	3,870	24,901	19,672	1,048.44	820.17	552.97
Kennebec.....	54,379	44,488	9,891	46,820	34,971	756.31	730.46	545.75
Knox.....	21,471	18,169	3,302	17,951	15,663	789.57	683.98	540.46
Lincoln.....	12,614	10,895	1,719	10,625	8,723	813.91	665.04	478.85
Oxford.....	33,175	28,032	5,143	28,836	18,017	788.00	757.46	479.68
Penobscot.....	78,316	63,738	14,578	70,831	47,116	840.30	802.14	534.06
Piscataquis.....	28,483	26,663	1,820	26,698	8,164	1,562.34	1,288.22	391.75
Sagadahoc.....	15,205	12,072	3,133	17,728	11,128	898.27	733.58	599.12
Somerset.....	44,655	40,161	4,494	36,513	17,577	1,133.38	976.44	473.81
Waldo.....	13,249	10,987	2,262	12,925	10,603	653.11	606.03	453.45
Washington.....	23,777	19,682	4,095	22,108	13,725	628.59	530.07	319.89
York.....	68,372	58,536	9,836	56,285	38,953	932.77	789.92	558.81

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, TOWNS AND PLANTATIONS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	Total	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
		1932					1922	1912		1932	1922	1912
		State	County	Cities and villages	Towns and plantations	Other civil divisions						
State total...	\$31,308	\$5,482	\$1,640	\$9,806	\$14,260	\$120	\$32,395	\$8,987	\$4.14	\$3.50	\$2.18	
Androscoggin.....	2,572	486	136	1,408	515	27	1,860	686	3.69	3.44	1.87	
Aroostook.....	2,963	505	173	13	2,272		2,077	643	4.51	3.48	2.55	
Cumberland.....	6,531	1,231	318	3,684	1,205	93	4,718	2,034	3.72	3.51	2.03	
Franklin.....	825	156	76	11	582		520	213	4.16	3.05	2.03	
Hancock.....	1,543	228	92	168	1,055		920	474	4.78	3.69	2.41	
Kennebec.....	2,417	381	92	1,152	792		1,705	773	4.44	3.64	2.21	
Knox.....	988	153	49	264	522		641	344	4.60	3.57	2.20	
Lincoln.....	594	88	28		478		363	174	4.71	3.42	1.99	
Oxford.....	1,545	249	110	128	1,058		1,081	354	4.66	3.75	1.96	
Penobscot.....	3,525	555	146	1,461	1,363		2,585	1,090	4.50	3.65	2.31	
Piscataquis.....	767	228	46		493		599	197	2.69	2.24	2.41	
Sagadahoc.....	672	106	42	308	216		566	243	4.42	3.19	2.18	
Somerset.....	1,586	368	93	13	1,112		1,088	379	3.55	2.98	2.16	
Waldo.....	708	93	39	161	415		544	219	5.34	4.21	2.07	
Washington.....	1,071	176	90	211	594		898	356	4.50	4.06	2.59	
York.....	3,001	479	110	824	1,588		1,972	808	4.39	3.50	2.07	

¹ Includes \$157,900, levy on property of forestry district; not distributable by counties.

MARYLAND

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Maryland relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 23 counties, the 148 cities, towns, and villages, and the 23 other civil divisions (fire protection districts, Maryland—National Capital Park and Planning Commission, sanitary commissions, special assessment districts, special taxing districts, and suburban district), or a total of 195 political units that have power to levy taxes or incur debt.

The data for Maryland were compiled largely from reports received through correspondence.

Fiscal year.—For Maryland the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Maryland on January 1, 1932, was 1,650,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Maryland the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$12,270,980. This excess of governmental costs over revenue receipts was 0.3 percent for the State government, 6.9 percent for the counties, 19.8 percent for the cities, towns, and villages, and 55.4 percent for the other civil divisions.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$17,831,156.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total.....	\$104,598,518	100.0	\$116,869,498	100.0	\$261,167,767	100.0	\$55,157,554	100.0
State government.....	33,573,514	32.1	33,684,183	28.8	31,197,913	11.9	6,275,199	11.4
Counties.....	18,672,813	17.9	19,961,486	17.1	39,886,516	15.3	14,331,625	26.0
Cities, towns, and villages.....	50,976,760	48.7	61,086,938	52.3	180,313,244	69.0	34,258,911	62.1
Other civil divisions.....	1,375,431	1.3	2,136,891	1.8	9,770,094	3.7	291,819	.5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Maryland and all subdivisions of the State amounted to \$104,598,518, or an average of \$63.39 for each person in the State. Of this amount \$33,573,514 was for the State; \$18,672,813 for the counties; \$50,976,760 for the cities, towns, and villages; and \$1,375,431 for the other civil divisions. The revenues collected include \$53,999,476, general property taxes; \$5,468,093, special taxes; \$17,368,717, licenses and permits; \$3,213,495, special assessments; \$8,125,220, subventions, donations, and pension assessments; \$3,111,891, interest, rents, and highway privileges; \$6,881,966, earnings of public-service enterprises; \$5,973,102, earnings of general departments; and \$456,558, fines, forfeits, and escheats. Of the \$8,125,220 classified as subventions, donations, and pension assessments, \$2,611,707 represents subventions by the Federal Government to the State, principally for highways.

The schools of Baltimore are under the control of the city government; the county schools, however, are under the jurisdiction of the various counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$15,157,000 in 1912, \$36,031,000 in 1922, and \$53,303,021 in 1931, this being an increase of 47.9 percent from 1922 to 1931 and 251.7 percent from 1912 to 1931. Special taxes amounted to \$725,000 in 1912, \$2,944,000 in 1922, and \$5,457,192 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$3,373,000 in 1912, \$6,509,000 in 1922, and \$17,347,998 in 1931. Special assessments amounted to \$163,000 in 1912, \$929,000 in 1922, and \$2,602,209 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Maryland and all subdivisions of the State for 1931 amounted to \$116,869,498, or an average expenditure of \$70.83 per person. Of the total amount expended, \$33,684,183 was disbursed by the State government; \$19,961,486 by the counties; \$61,086,938 by the cities, towns, and villages; and \$2,136,891 by the other civil divisions. The total comprises \$71,564,585 for operation and maintenance of general departments; \$3,117,268 for operation and maintenance of public-service enterprises; \$12,085,509 for interest on debt; and \$30,102,136 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 (except Baltimore City, in table 3) for the reason that for the most part the reports secured for the cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State and the counties are shown by departments in table 3.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$21,071,000 to \$73,718,191, or 249.9 percent; interest payments, from \$3,000,000 to \$11,497,496, or 283.2 percent; and outlays payments, from \$8,056,000 to \$28,888,148, or 258.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1931 the combined gross debt of Maryland and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$261,167,767, or an average per capita of \$158.28. In 1922 the average per capita was \$81.43, and in 1912, \$44.76.

Of the total debt reported for 1931, \$31,197,913 was for the State government; \$39,886,516 for the counties; \$180,313,244 for the cities, towns, and villages; and \$9,770,094 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 41 percent from 1922 to 1931 and 325.4 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 132.7 percent from 1922 to 1931 and 340.5 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Maryland, all property within the State, both real and personal, except that specifically exempted, is subject to taxation for State, county, and city purposes. Any county or city may adopt the calendar year as its taxable year, and thereafter all State and county taxes in such county and all city taxes in such city are levied for the calendar year as of the first day of January. All State, county, and city taxes levied upon assessments made by the State tax commission are also levied for the calendar year as of the first day of January. The assessors, who are appointed for the counties by the county commissioners and for Baltimore city by the appeal tax court of the city value all property, tangible and intangible, and make return thereof to said bodies for the purpose of assessment.

The assessed valuation of all property in Maryland subject to levies of the general property tax was \$2,761,586,579 in 1931 as compared with \$1,685,496,000 in 1922 and \$1,235,458,000 in 1912. The per capita assessed valuation increased from \$928.77 in 1912 to \$1,134.69 in 1922, and to \$1,673.69 in 1931.

TAX LEVIES

In Maryland taxes are collected by the county collectors. Taxes in the city of Baltimore are collected by the city tax collector. County and city taxes so collected are paid by the collectors to the county commissioners, or to the mayor and council of the city of Baltimore, as the case may be.

The total levies of the general property tax for the State and all subdivisions were \$16,360,000 for 1912, \$40,026,000 for 1922, and \$55,157,554 for 1931, this being a per capita of \$12.30, \$26.95, and \$33.43, respectively.

Of the total levies reported for 1931 \$6,275,199 was for the State government; \$14,331,625 for the county government; \$34,258,911 for the cities, towns, and villages; and \$291,819 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.32 for 1912, \$2.37 for 1922, and \$2 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, pension and assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises	
				Total			Special property								Licenses and per- mits
				Total	General property	Special									
Grand total.....	1, 650, 000	\$104, 598	\$63. 39	\$76, 836	\$53, 999	\$22, 468	\$17, 369	\$3, 213	\$457	\$7, 216	\$3, 112	\$1, 973	\$6, 882		
State government.....	(1)	33, 573	20. 43	24, 074	6, 068	3, 110	14, 896	1, 239	285	2, 611	309	4, 667	72		
Counties.....	833, 000	18, 673	22. 42	15, 191	14, 099	1, 192	1, 132	72	83	2, 966	2	61	298		
Cities, towns, and villages.....	1, 061, 581	50, 977	48. 02	37, 262	33, 532	1, 398	2, 332	1, 334	88	1, 504	2, 725	997	6, 476		
Other civil divisions 1.....	1, 375	1, 375	(1)	309	300		9	568	1	135	17	11	334		
ALLEGANY.....	80, 700	2, 862	35. 46	2, 073	1, 883	123	67	49	9	246	41	208	235		
County.....	80, 700	1, 834	22. 73	1, 539	1, 378	108	48		2	218	5	75	235		
Cities, towns, and villages.....	52, 172	1, 028	19. 70		505	15	19	49	7	28	36	133			
ANNE ARUNDEL.....	57, 200	1, 524	26. 64	1, 232	1, 204	21	7	32	6	175	9	14	56		
County.....	57, 200	1, 311	22. 92	1, 131	1, 105	21	5	1	3	158	7	11			
Cities, towns, and villages.....	12, 701	138	10. 87	101	99		2		2	3			32		
Other civil divisions.....	75	75	(1)					31	1	14	2	3	24		
BALTIMORE.....	133, 100	3, 497	26. 27	3, 160	2, 919	231	10	69	5	235	4	24			
County.....	133, 100	3, 497	26. 27	3, 160	2, 919	231	10	69	5	235	4	24			
CALVERT.....	9, 528	222	23. 30	146	141	2	3	2	2	71		1			
County.....	9, 528	204	21. 41	133	130	2	1	2	1	69		1			
Cities, towns, and villages.....	9, 107	18	168. 22	13	11		2		1	2					
CAROLINE.....	17, 387	414	23. 81	260	252	8		1		132		6	15		
County.....	17, 387	362	20. 82	227	219	8				130		5			
Cities, towns, and villages.....	5, 289	52	9. 83	33	33			1		2		1	15		
CARROLL.....	36, 300	935	25. 76	711	613	93	5		2	187	11	19	5		
County.....	36, 300	849	23. 39	640	555	84	1		2	179	9	19			
Cities, towns, and villages.....	9, 835	86	8. 74	71	58	9	4		8		2		5		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion 1	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and es- tates	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
					Total	General property	Special	Licenses and per- mits							
Cecil	26,200	\$577	\$22.02	\$471	\$455	\$14	\$2	\$2		\$72	\$1	\$2	\$10	\$19	
County	26,200	502	19.16	424	409	13	2			70		1	7		
Cities, towns, and villages	8,449	75	8.88	47	46	1		2		2			3	19	
Charles	16,166	284	17.57	158	145	6	7			109	\$1	1	13	2	
County	16,166	277	17.13	153	140	6	7			109	1	1	13		
Cities, towns, and villages	1,572	7	4.45	5	5									2	
Dorchester	26,813	637	23.76	456	426	27	3	10	6	152		2	11		
County	26,813	541	20.18	385	357	27	2	10	4	145		1	6		
Cities, towns, and villages	10,359	96	9.27	71	69				2	7			5		
Frederick	54,800	1,494	27.26	1,265	1,199	62	4	8	3	128		4	23	63	
County	54,800	1,143	20.86	999	938	58	3	8	1	128		2	13		
Cities, towns, and villages	23,373	351	15.02	266	261	4	1		2			2	10	63	
Garrett	19,900	590	29.65	351	340	10	1		11	213	1	1	4	9	
County	19,900	553	27.79	327	317	10			11	211		1	3		
Cities, towns, and villages	4,073	37	9.06	24	23		1			2	1		1	9	
Harford	32,000	966	30.19	849	732	114	3			85		1	18	13	
County	32,000	866	27.06	763	663	107	3			85			18		
Cities, towns, and villages	6,875	100	14.55	86	79	7						1		13	
Howard	16,200	371	22.90	300	271	27	2			50		5	16		
County	16,200	365	22.53	296	267	27	2			48		5	16		
Cities, towns, and villages	1,216	6	4.93	4	4					2					
Kent	14,242	463	32.51	301	285	13	3			152		1	9		
County	14,242	429	30.12	271	257	11	3			149		1	8		
Cities, towns, and villages	4,455	34	7.63	30	28	2				3			1		

MONTGOMERY	51,600	1,811	35.10	1,452	1,361	75	16	167	13	129	2	6	34	8
County	51,600	1,811	35.10	1,452	1,361	75	16	167	13	129	2	6	34	8
Cities, towns, and villages	11,263	1,362	26.40	1,196	1,111	74	3	40	13	122	2	5	23	8
Other civil divisions	300	149	13.23	166	84	1	177	177	40	6	2	1	4	7
PRINCE GEORGES	63,000	1,399	22.21	1,024	995	18	11	91	30	203	2	13	20	16
County	63,000	1,399	22.21	1,024	995	18	11	91	30	203	2	13	20	16
Cities, towns, and villages	22,620	1,169	18.56	938	914	17	7	4	25	172	2	12	20	16
QUEEN ANNES	14,571	341	23.40	281	249	2	10	10	4	71	2	2	3	3
County	14,571	341	23.40	281	249	2	10	10	4	71	2	2	3	3
Cities, towns, and villages	2,090	323	22.17	244	232	2	10	10	4	70	1	2	3	3
ST. MARYS	15,139	226	15.54	155	151	2	2	2	1	72	7	7	1	1
County	15,139	226	15.54	155	151	2	2	2	1	72	7	7	1	1
Cities, towns, and villages	764	232	15.27	152	148	2	2	2	1	72	2	2	1	1
SOMERSET	23,332	402	17.19	229	208	20	1	1	188	188	2	2	2	11
County	23,332	402	17.19	229	208	20	1	1	188	188	2	2	2	11
Cities, towns, and villages	4,826	345	14.75	196	165	20	1	1	188	188	2	2	1	11
TALBOT	18,600	456	24.52	368	340	15	3	5	3	61	1	1	13	15
County	18,600	456	24.52	368	340	15	3	5	3	61	1	1	13	15
Cities, towns, and villages	6,541	371	19.95	299	286	11	2	1	2	57	1	1	12	15
WASHINGTON	66,900	2,239	33.47	1,478	1,411	52	15	78	7	152	15	15	13	496
County	66,900	2,239	33.47	1,478	1,411	52	15	78	7	152	15	15	13	496
Cities, towns, and villages	37,964	1,196	17.88	1,030	982	38	10	2	2	152	1	1	9	496
WICOMICO	31,800	730	22.96	529	457	69	3	5	7	135	1	1	1	52
County	31,800	730	22.96	529	457	69	3	5	7	135	1	1	1	52
Cities, towns, and villages	14,899	537	16.89	402	333	68	2	5	2	125	1	1	1	52
WORCESTER	21,624	542	25.06	371	353	16	2	9	2	105	4	4	3	48
County	21,624	542	25.06	371	353	16	2	9	2	105	4	4	3	48
Cities, towns, and villages	6,639	137	20.64	72	284	15	2	9	1	100	2	2	3	48
BALTIMORE CITY ¹	813,500	47,033	57.82	35,029	31,407	1,338	2,284	1,036	60	1,391	586	2,692	833	5,436

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 2 Includes \$2,161,832, inheritance taxes, for State purposes only.
 3 Includes the Washington Suburban Sanitary District and the Maryland-National Capital Park and Planning District, not distributable by counties.
 4 Not computed.
 5 No separate county organization; city has both city and county functions.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of public service enter- prises	
				Total	General property	Special	Li- censes and per- mits							
Grand total.....	1,061,581	\$50,977	\$48.02	\$37,262	\$33,532	\$1,398	\$2,332	\$1,334	\$88	\$1,504	\$591	\$2,735	\$997	\$6,476
30,000 population and over.....	882,900	48,919	55.41	35,913	32,247	1,364	2,302	1,161	71	1,408	587	2,710	968	6,101
Baltimore.....	813,500	47,033	57.82	35,029	31,407	1,338	2,284	1,036	60	1,391	586	2,662	833	5,436
Cumberland.....	38,100	895	23.49	440	400	12	13	49	6	17	1	35	131	191
Hagerstown.....	31,300	991	31.66	419	400	14	5	76	5	---	---	13	4	474
8,000 to 30,000 population.....	47,900	695	14.51	503	494	2	7	20	8	14	---	2	14	134
Frederick.....	14,900	292	19.60	223	221	1	1	5	2	---	---	2	10	50
Annapolis.....	12,700	135	10.63	98	96	---	2	5	2	3	---	---	---	32
Salisbury.....	11,600	183	15.78	117	114	1	2	10	2	4	---	---	4	52
Cambridge.....	8,700	85	9.77	65	63	---	2	4	2	4	---	---	---	---
2,500 to 8,000 population.....	54,881	711	12.96	426	394	21	11	111	4	35	---	7	8	120
Takoma Park.....	6,415	86	13.41	48	47	---	1	31	---	3	---	1	3	---
Frostburg.....	5,588	74	13.24	43	39	2	2	---	1	2	---	2	---	28
Westminster.....	4,463	48	10.76	44	42	9	3	---	---	3	---	1	---	---
Hyattsville.....	4,264	43	10.08	24	24	---	---	7	1	10	---	1	---	---
Easton.....	4,092	68	16.62	47	42	4	1	5	1	3	---	---	1	11
Hayes de Grace.....	3,985	46	11.54	46	43	3	---	---	---	---	---	---	---	---
Crisfield.....	3,850	49	12.73	35	35	---	---	---	---	---	---	2	1	11
Mount Rainier.....	3,832	72	18.79	10	8	---	2	54	1	7	---	---	---	10
Brunswick.....	3,671	39	10.62	27	27	---	---	2	---	---	---	1	1	16
Westport.....	3,440	33	9.59	13	11	---	2	---	---	2	---	---	---	---
Elkton.....	3,331	53	15.91	30	29	1	---	2	---	1	---	---	2	18
Chestertown.....	2,809	21	7.48	19	18	1	---	1	---	2	---	---	---	---
Pocomoke City.....	2,609	38	14.56	23	22	1	---	1	---	2	---	1	1	11
Laurel.....	2,532	41	16.19	17	17	---	---	9	---	---	---	---	---	15
Less than 2,500 population.....	75,900	652	8.59	420	397	11	12	42	5	47	4	6	7	121

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$116, 870	\$70. 83	\$71, 565										\$3, 117	\$12, 066	\$30, 102
State government.....	33, 684	20. 50	1 21, 651	\$2, 567	\$1, 417	\$1, 212	\$5, 023	\$3, 680	\$6, 044	\$36	\$10	\$436	90	1, 450	10, 493
Counties.....	19, 962	23. 96	14, 855	1, 348	789	229	2, 466	817	8, 849	8	6	343		1, 845	3, 262
Cities, towns, and villages.....	61, 087	57. 54	34, 875										2, 689	8, 295	15, 228
Other civil divisions ¹	2, 137	(²)	184										338	496	1, 119
ALLEGANY.....															
County.....	2, 759	34. 19	1, 886										99	297	477
Cities, towns, and villages.....	1, 429	17. 71	1, 308	41	98	15	115	123	916				99	102	19
	1, 330	25. 49	578											186	458
ANNE ARUNDEL.....															
County.....	2, 003	35. 02	1, 047										70	230	656
Cities, towns, and villages.....	1, 811	31. 66	983	112	36	17	220	39	548	1		10		177	651
Other civil divisions.....	117	9. 21	61										30	25	1
	75	(³)	3										40	28	4
BALTIMORE.....															
County.....	3, 485	26. 18	2, 586	164	368	104	629	84	1, 208			29		543	356
	3, 485	26. 18	2, 586											543	356
CALVERT.....															
County.....	431	45. 24	170											22	239
Cities, towns, and villages.....	417	43. 77	157	25	1	3	18	3	102			5		21	239
	14	130. 84	13											1	
CAROLINE.....															
County.....	381	21. 91	341											7	25
Cities, towns, and villages.....	334	19. 21	315	33	4	3	39	12	220			4		22	8
	47	8. 89	26											17	6
														7	8
CARROLL.....															
County.....	985	27. 13	797	90	13	5	153	40	444					5	34
Cities, towns, and villages.....	903	24. 88	745											5	149
	82	8. 34	52											5	134
														10	15

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
 [Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Cecil County Cities, towns, and villages.	\$674 603 71	\$25.73 23.02 8.40	\$522 482 40	\$27	\$37	\$10	\$91	\$28	\$272				\$17	\$11 36 6	\$41 86 14
Charles County Cities, towns, and villages.	283 276 7	17.51 17.07 4.45	244 242 2	11	6	1	21	11	166				26	1 10 2	12 24 2
Dorchester County Cities, towns, and villages.	764 679 85	28.49 25.32 8.21	522 452 70	31	1	5	107	23	272				13	1 50 12	62 179 177
Frederick County Cities, towns, and villages.	1,569 1,049 520	28.63 19.14 22.25	1,066 905 161	59	19	2	195	80	529	\$1			20	33 84 71	315 40 255
Garrett County Cities, towns, and villages.	482 449 33	24.22 22.56 8.10	453 433 20	35	4	4	38	23	325				4	5 10 5	9 6 3
Harford County Cities, towns, and villages.	1,114 1,024 90	34.81 32.00 13.09	720 663 57	68	7	2	191	54	320				21	6 21 6	29 369 353
Howard County Cities, towns, and villages.	344 338 6	21.23 20.86 4.93	294 288 6	33	6	1	67	20	158				3	49 49	1 1

KENT.....	377	26.47	314	34	14	10	30	8	176							52	11
County.....	344	24.15	288													48	8
Cities, towns, and villages.....	33	7.41	26													4	3
MONTGOMERY.....	2,866	55.54	1,379	106	100	16	106	65	641							325	1,153
County.....	2,446	47.40	1,154	106	100	16	106	65	641							273	1,019
Cities, towns, and villages.....	103	9.14	68													9	17
Other civil divisions.....	317	(⁶)	157													43	117
PRINCE GEORGES.....	1,323	21.00	1,061	125	14	10	105	46	630							149	96
County.....	1,058	16.70	943													106	9
Cities, towns, and villages.....	265	11.72	118													43	87
QUEEN ANNES.....	297	20.38	276	28	11	2	34	13	173							19	2
County.....	281	19.28	264													15	2
Cities, towns, and villages.....	16	7.66	12													4	
St. MARYS.....	208	13.69	172														
County.....	204	13.43	171														
Cities, towns, and villages.....	4	5.24	1														
SOMERSET.....	352	15.05	309														29
County.....	302	12.92	284	18	3		25	18	217							6	29
Cities, towns, and villages.....	50	10.36	25													16	3
TALBOT.....	416	22.37	345	45	2	3	43	13	195							7	9
County.....	345	18.55	308													37	
Cities, towns, and villages.....	71	10.85	37													18	9
WASHINGTON.....	2,262	33.81	1,341	63	20	8	121	68	687							389	326
County.....	1,239	18.52	1,060													126	53
Cities, towns, and villages.....	1,023	26.95	281													263	273
WICOMCO.....	771	24.25	575	59	8	4	73	20	299							81	70
County.....	553	17.39	488													49	16
Cities, towns, and villages.....	218	14.63	87													32	54
WORCESTER.....	522	24.14	396	32	17	3	33	17	233							21	65
County.....	393	18.17	336													46	11
Cities, towns, and villages.....	129	19.43	60													21	29
BALTIMORE CITY ¹	56,773	69.79	33,074	2,490	7,650	3,896	3,839	2,353	9,766	511	1,266	1,303	2,179	7,529	13,991		

¹ Includes \$1,225,774, payments for development and conservation of natural resources by State government.

² Not available by departments.

³ Includes the Washington Suburban Sanitary District and the Maryland-National Capital Park and Planning District, not distributable by counties.

⁴ Not computed.

⁵ No separate county organization; city has both city and county functions.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	\$61,087	\$57.54	\$34,875	\$2,689	\$8,295	\$15,228
30,000 population and over.....	58,922	66.74	33,835	2,433	7,956	14,698
Baltimore.....	56,773	69.79	33,074	2,179	7,529	13,991
Cumberland.....	1,201	31.52	499	70	174	458
Hagerstown.....	948	30.29	262	184	253	249
8,000 to 30,000 population.....	866	18.08	338	99	122	307
Frederick.....	468	31.41	135	24	58	251
Annapolis.....	114	8.98	59	30	25	-----
Salisbury.....	208	17.93	82	45	27	54
Cambridge.....	76	8.74	62	-----	12	2
2,500 to 8,000 population.....	670	12.21	341	76	125	128
Takoma Park.....	49	7.64	37	-----	3	9
Frostburg.....	72	12.88	36	25	11	-----
Westminster.....	48	10.76	30	-----	3	15
Hyattsville.....	93	21.81	37	-----	2	54
Easton.....	54	13.20	29	3	13	9
Havre de Grace.....	44	11.04	29	-----	15	-----
Crisfield.....	41	10.65	18	6	14	3
Mount Rainier.....	41	10.70	15	-----	18	8
Brunswick.....	32	8.72	13	8	11	-----
Westernport.....	29	8.43	16	4	9	-----
Elkton.....	48	14.41	21	10	5	12
Chestertown.....	22	7.83	17	-----	2	3
Pocomoke City.....	47	18.01	23	4	8	12
Laurel.....	50	19.75	20	16	11	3
Less than 2,500 population.....	629	8.29	361	81	92	95

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
Grand total	\$294, 910	\$275, 021	\$16, 634	\$3, 255	\$261, 168	\$158. 28
State government.....	32, 096	32, 096	-----	-----	31, 198	18. 99
Counties.....	40, 596	32, 035	5, 821	2, 740	39, 886	47. 88
Cities, towns, and villages.....	211, 916	210, 634	787	495	180, 314	169. 85
Other civil divisions ¹	10, 302	256	10, 026	20	9, 770	(²)
ALLEGANY	7, 118	6, 830	27	261	6, 626	82. 11
County.....	2, 395	2, 395	-----	-----	2, 395	29. 08
Cities, towns, and villages.....	4, 723	4, 435	27	261	4, 231	81. 10
ANNE ARUNDEL	4, 469	3, 170	549	750	4, 224	73. 85
County.....	3, 450	2, 700	-----	750	3, 335	58. 30
Cities, towns, and villages.....	470	470	-----	-----	391	30. 78
Other civil divisions.....	549	-----	549	-----	498	(²)
BALTIMORE	13, 906	7, 800	5, 821	285	13, 906	104. 48
County.....	13, 906	7, 800	5, 821	285	13, 906	104. 48
CALVERT	475	412	-----	63	475	49. 85
County.....	457	394	-----	63	457	47. 96
Cities, towns, and villages.....	18	18	-----	-----	18	168. 22
CAROLINE	561	469	-----	92	555	31. 92
County.....	367	305	-----	62	367	21. 11
Cities, towns, and villages.....	194	164	-----	30	188	35. 55
CARROLL	593	516	-----	77	588	16. 20
County.....	370	314	-----	56	370	10. 19
Cities, towns and villages.....	223	202	-----	21	218	22. 17
CECIL	705	704	-----	1	548	20. 92
County.....	582	582	-----	-----	441	16. 83
Cities, towns, and villages.....	123	122	-----	1	107	12. 66
CHARLES	174	173	-----	1	174	10. 76
County.....	135	135	-----	-----	135	8. 35
Cities, towns, and villages.....	39	38	-----	1	39	24. 81
DORCHESTER	1, 042	953	-----	89	1, 027	38. 30
County.....	798	714	-----	84	798	29. 76
Cities, towns, and villages.....	244	239	-----	5	229	22. 11
FREDERICK	3, 337	3, 290	3	44	3, 150	57. 48
County.....	1, 723	1, 702	-----	21	1, 588	28. 98
Cities, towns, and villages.....	1, 614	1, 588	3	23	1, 562	66. 83
GARRETT	301	281	-----	20	301	15. 13
County.....	192	178	-----	14	192	9. 65
Cities, towns, and villages.....	109	103	-----	6	109	26. 76
HARFORD	777	502	-----	275	740	23. 13
County.....	387	137	-----	250	387	12. 09
Cities, towns, and villages.....	390	365	-----	25	353	51. 35
HOWARD	1, 084	1, 084	-----	-----	975	60. 19
County.....	1, 084	1, 084	-----	-----	975	60. 19
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
KENT	991	962	28	1	985	69. 16
County.....	892	892	-----	-----	892	62. 63
Cities, towns, and villages.....	99	70	28	1	93	20. 88

¹ Includes \$9,016,100, special assessment debt, and \$8,535,259, net debt, of the Washington Suburban Sanitary Commission, not distributable by counties; also \$156,000, funded or fixed debt, \$20,000, all other debt, and \$176,000, net debt, of the Maryland-National Capital Park and Planning Commission, not distributable by counties.

² Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTGOMERY.....	\$8,142	\$7,127	\$506	\$509	\$8,103	\$157.03
County.....	7,422	6,926	—	496	7,422	143.84
Cities, towns, and villages.....	150	101	45	13	120	10.65
Other civil divisions.....	561	100	461	—	561	(?)
PRINCE GEORGES.....	3,052	2,436	605	11	2,738	43.46
County.....	2,219	2,219	—	—	2,009	31.89
Cities, towns, and villages.....	833	217	605	11	729	32.23
QUEEN ANNES.....	266	219	—	47	266	18.26
County.....	194	157	—	37	194	13.31
Cities, towns, and villages.....	72	62	—	10	72	34.45
ST. MARYS.....	223	221	—	2	223	14.68
County.....	184	184	—	—	184	12.11
Cities, towns, and villages.....	39	37	—	2	39	51.05
SOMERSET.....	347	251	—	96	347	14.84
County.....	111	56	—	55	111	4.75
Cities, towns, and villages.....	236	195	—	41	236	48.91
TALBOT.....	947	787	—	160	930	50.00
County.....	574	419	—	155	574	30.86
Cities, towns, and villages.....	373	368	—	5	356	54.43
WASHINGTON.....	7,378	7,160	11	207	7,378	110.28
County.....	1,827	1,639	—	188	1,827	27.31
Cities, towns, and villages.....	5,551	5,521	11	19	5,551	146.22
WICOMICO.....	1,683	1,541	68	74	1,670	52.52
County.....	680	606	—	74	680	21.38
Cities, towns, and villages.....	1,003	935	68	—	990	66.45
WORCESTER.....	1,048	878	—	170	1,013	46.85
County.....	647	497	—	150	647	29.92
Cities, towns, and villages.....	401	381	—	20	366	55.13
BALTIMORE CITY ¹	195,003	195,003	—	—	164,317	201.99

¹ Not computed.² No separate county organization; city has both city and county functions.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$311,916	\$210,634	\$787	\$495	\$180,314	\$169.85
30,000 population and over	204,410	204,163	16	231	173,233	196.21
Baltimore.....	195,003	195,003	-----	-----	164,317	201.99
Cumberland.....	4,067	3,820	16	231	3,576	93.86
Hagerstown.....	5,340	5,340	-----	-----	5,340	170.61
8,000 to 30,000 population	2,895	2,817	68	10	2,760	57.62
Frederick.....	1,286	1,276	-----	10	1,249	83.83
Annapolis.....	470	470	-----	-----	391	30.79
Salisbury.....	905	837	68	-----	897	77.33
Cambridge.....	234	234	-----	-----	223	25.63
2,500 to 8,000 population	2,749	2,171	494	84	2,551	46.48
Takoma Park.....	36	-----	36	-----	-----	-----
Frostburg.....	422	403	-----	19	421	75.34
Westminster.....	78	78	-----	-----	78	17.48
Hyattsville.....	128	-----	120	8	128	30.02
Easton.....	264	264	-----	-----	264	64.52
Havre de Grace.....	309	291	-----	18	286	71.77
Crisfield.....	184	168	-----	16	184	47.79
Mount Rainier.....	286	-----	286	-----	278	72.55
Brunswick.....	279	273	-----	6	270	73.55
Westernport.....	206	188	11	7	206	59.88
Elkton.....	100	99	-----	1	91	27.32
Chestertown.....	63	38	25	-----	58	20.65
Pocomoke City.....	172	165	-----	7	138	52.89
Laurel.....	222	204	16	2	149	58.85
Less than 2,500 population	1,862	1,483	209	170	1,770	23.32

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$261,168	\$120,954	\$59,546	\$158.28	\$81.43	\$44.76
State government.....	31,198	22,129	7,334	18.99	14.90	5.56
Counties.....	39,886	7,893	2,859	47.88	10.82	3.78
Cities, towns, and villages.....	180,314	88,920	49,353	169.85	91.52	66.77
Other civil divisions.....	¹ 9,770	2,012	-----	(?)	(?)	-----
Allegany.....	6,626	4,326	1,163	82.11	60.18	17.63
Anne Arundel.....	4,224	693	722	73.85	15.09	18.26
Baltimore.....	13,906	150	20	104.48	1.93	.15
Calvert.....	475	53	4	49.85	5.44	.34
Caroline.....	555	206	136	31.92	11.02	6.72
Carroll.....	588	239	124	16.20	6.97	3.65
Cecil.....	548	687	184	20.92	29.07	7.73
Charles.....	174	42	50	10.76	2.32	3.05
Dorchester.....	1,027	511	291	38.30	18.33	10.08
Frederick.....	3,150	1,550	1,201	57.48	29.51	22.69
Garrett.....	301	255	126	15.13	12.94	6.04
Harford.....	740	226	140	23.13	7.64	5.01
Howard.....	975	295	25	60.19	18.62	1.55
Kent.....	985	205	71	69.16	13.66	4.20
Montgomery.....	8,103	2,060	270	157.03	57.77	8.28
Prince Georges.....	2,738	1,401	214	43.46	30.99	5.61
Queen Annes.....	266	266	112	18.26	16.63	6.65
St. Marys.....	223	181	59	14.68	11.23	3.47
Somerset.....	347	216	200	14.84	8.80	7.52
Talbot.....	930	587	175	50.00	32.06	8.80
Washington.....	7,378	4,169	123	110.28	66.92	2.41
Wicomico.....	1,670	186	195	52.52	6.51	6.93
Worcester.....	1,013	411	281	46.85	18.34	12.68
Baltimore city ².....	164,317	79,910	46,326	201.99	104.84	80.63

¹ Includes \$8,535,259, debt of the Washington Suburban Sanitary Commission, and \$176,000, debt of the Maryland-National Capital Park and Planning Commission, not distributable by counties.

² Not computed.

³ No separate county organization; city has both city and county functions.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VAL- UATION		
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Person- al prop- erty					
State total...	\$2,761,586	\$1,952,567	\$809,019	\$1,685,496	\$1,235,456	\$1,673.69	\$1,134.69	\$928.77
Allegany.....	85,501	71,289	14,212	63,841	39,142	1,059.49	888.19	599.94
Anne Arundel...	53,680	45,402	8,278	26,012	21,353	938.46	566.20	539.86
Baltimore.....	222,413	158,858	63,555	119,373	159,045	1,671.02	1,534.53	1,199.30
Calvert.....	5,675	4,901	774	3,789	3,136	595.61	388.86	302.80
Caroline.....	15,721	11,758	3,963	13,865	11,304	904.18	743.36	560.16
Carroll.....	38,604	27,837	10,767	33,120	24,073	1,063.47	964.88	708.92
Cecil.....	39,330	30,463	8,867	23,632	15,866	1,501.15	1,000.87	667.79
Charles.....	10,056	8,477	1,579	7,042	5,927	622.05	390.26	361.73
Dorchester.....	23,117	17,329	5,788	18,134	14,003	862.16	650.09	484.56
Frederick.....	62,386	46,768	15,618	43,869	30,812	1,138.43	834.95	582.28
Garrett.....	20,458	19,032	1,426	15,512	11,871	1,028.04	788.29	568.40
Harford.....	49,789	43,627	6,162	27,951	19,916	1,555.91	943.27	712.15
Howard.....	20,420	16,418	4,002	15,639	11,180	1,260.49	988.19	694.15
Kent.....	17,161	13,046	4,115	13,243	10,618	1,204.96	881.36	626.18
Montgomery.....	98,930	79,451	19,479	39,203	20,844	1,917.25	1,099.68	639.00
Prince Georges...	66,496	60,571	5,925	33,079	17,585	1,055.49	731.83	460.63
Queen Annes...	16,815	15,618	1,197	13,135	10,688	1,154.00	820.90	634.73
St. Marys.....	8,736	6,995	1,741	6,158	5,051	575.15	382.21	296.61
Somerset.....	12,299	9,605	2,694	10,194	8,086	526.00	414.34	303.76
Talbot.....	22,669	17,532	5,137	15,705	12,978	1,218.76	857.94	661.48
Washington.....	79,517	65,396	14,121	53,504	35,980	1,188.59	858.96	704.47
Wicomico.....	27,151	20,625	6,526	19,069	12,598	853.81	668.80	448.27
Worcester.....	22,032	16,829	5,203	14,343	9,600	1,018.87	639.47	433.25
Baltimore city ¹	1,742,630	1,144,740	597,890	1,056,084	723,800	2,142.14	1,385.53	1,259.71

¹ Includes valuation of railroad property and also valuation of household furniture under \$500 value, not taxed for State purposes.² Includes valuation of railroad property and for some counties the valuation of household furniture, not taxed for State purposes; and also includes merchandise and raw materials taxed for State purposes but exempt by city of Baltimore.³ Includes valuation of railroad property not taxed for State purposes.⁴ No separate county organization; city has both city and county functions.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	Other civil divisions					
State total.....	\$55, 158	\$6, 275	\$14, 332	\$34, 259	\$292	\$40, 026	\$16, 360	\$2. 00	\$2. 37	\$1. 32
Allegany.....	1, 901	210	1, 197	494	-----	1, 443	568	2. 22	2. 26	1. 45
Anne Arundel.....	1, 470	127	1, 241	102	-----	683	323	2. 74	2. 63	1. 51
Baltimore.....	3, 606	491	3, 114	-----	-----	2, 148	1, 731	1. 62	1. 80	1. 09
Calvert.....	137	14	113	10	-----	114	33	2. 41	3. 01	1. 05
Caroline.....	266	36	198	32	-----	271	146	1. 69	1. 95	1. 29
Carroll.....	724	87	580	57	-----	586	227	1. 88	1. 77	. 94
Cecil.....	574	87	444	43	-----	417	251	1. 46	1. 76	1. 58
Charles.....	24	24	124	4	-----	135	63	1. 51	1. 92	1. 06
Dorchester.....	501	54	374	73	-----	429	229	2. 17	2. 37	1. 64
Frederick.....	1, 286	145	920	221	-----	846	418	2. 06	1. 93	1. 36
Garrett.....	388	49	318	21	-----	320	141	1. 90	2. 06	1. 19
Harford.....	800	113	609	78	-----	565	253	1. 61	2. 02	1. 27
Howard.....	387	48	335	4	-----	257	141	1. 90	1. 64	1. 26
Kent.....	307	39	240	28	-----	255	145	1. 79	1. 93	1. 37
Montgomery.....	1, 767	231	1, 186	84	266	634	256	1. 79	1. 62	1. 23
Prince Georges.....	1, 251	157	963	105	26	602	209	1. 88	1. 82	1. 19
Queen Annes.....	282	40	228	16	-----	235	128	1. 68	1. 79	1. 18
St. Marys.....	155	22	130	3	-----	126	50	1. 77	2. 05	. 99
Somerset.....	244	28	187	29	-----	274	135	1. 98	2. 69	1. 67
Talbot.....	391	53	283	55	-----	341	178	1. 72	2. 17	1. 37
Washington.....	1, 475	181	874	420	-----	1, 321	388	1. 85	2. 47	1. 08
Wicomico.....	543	64	370	109	-----	406	166	2. 00	2. 14	1. 32
Worcester.....	424	50	306	68	-----	292	139	1. 92	2. 04	1. 45
Baltimore city ¹	36, 128	3, 925	-----	32, 203	-----	27, 324	10, 044	2. 07	2. 59	1. 39

¹ No separate county organization; city has both city and county functions..

MASSACHUSETTS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Massachusetts relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 355 cities and towns, the 48 fire and water districts, and the 4 other civil divisions (electric light districts, sewer districts, and reclamation districts), or a total of 422 political units that have power to levy taxes or incur debt.

The data for Massachusetts were compiled largely from reports on file in the Department of Corporations and Taxation, Boston, Mass.

Fiscal year.—For Massachusetts the fiscal year reported for the State government is that ending November 30, 1931, while the statistics for the counties, the cities and towns, the fire and water districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—Although Massachusetts is entirely urban, there is, with but one exception, a difference between the estimated population of the cities and towns of a county and the estimated population of the county, as shown in table 1. This is due to the fact that the population of certain cities and towns was estimated as of a different date from that of the county.

The estimated population of Massachusetts on January 1, 1932, was 4,290,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Massachusetts the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The State government, the counties, and the cities and towns show an excess of governmental costs over revenue receipts, but for the fire and water districts and the other civil divisions an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is \$29,134,496 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$73,307,946.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$384, 018, 342	100. 0	\$413, 152, 838	100. 0	\$436, 599, 547	100. 0	\$231, 212, 331	100. 0
State government.....	74, 020, 060	19. 3	74, 058, 631	17. 9	62, 855, 962	14. 4	7, 500, 000	3. 2
Counties.....	11, 395, 056	3. 0	11, 654, 744	2. 8	9, 773, 972	2. 2	13, 061, 704	5. 6
Cities and towns.....	297, 911, 550	77. 6	326, 829, 670	79. 1	360, 738, 750	82. 6	210, 322, 018	91. 0
Fire and water districts.....	665, 931	. 2	586, 869	. 1	1, 477, 123	. 3	311, 323	. 1
Other civil divisions.....	25, 745	(¹)	22, 924	(¹)	1, 753, 740	. 4	17, 286	(¹)

¹ Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Massachusetts and all subdivisions of the State amounted to \$384,018,342, or an average of \$89.51 for each person in the State. Of this amount \$74,020,060 was for the State; \$11,395,056 for the counties; \$297,911,550 for the cities and towns; \$665,931 for the fire and water districts; and \$25,745 for the other civil divisions. The revenues collected include \$219,913,145, general property taxes; \$58,740,028, special taxes; \$2,593,009, poll taxes; \$27,194,003, licenses and permits; \$4,321,588, special assessments; \$13,940,406, subventions, donations, and pension assessments; \$12,821,297, interest, rents, and highway privileges; \$26,979,487, earnings of public service enterprises; \$16,229,403, earnings of general departments; and \$1,285,976, fines, forfeits, and escheats. Of the \$13,940,406 classified as subventions, donations, and pension assessments, \$4,608,617 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

For 1912 and 1922 receipts from poll taxes are shown separately for the cities and towns of the various population groups; for 1931, however, poll taxes are shown separately for the group of cities of 30,000 population and over, but are included with general property taxes for all cities and towns having less than 30,000 population. The combined total of general property taxes and poll taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$70,435,000 in 1912, \$154,435,000 in 1922, and \$214,318,528 in 1931, this being an increase of 38.8 percent from 1922 to 1931, and 204.3 percent from 1912 to 1931. Special taxes amounted to \$12,279,000 in 1912, \$38,678,000 in 1922, and \$57,286,646 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$7,127,000 in 1912, \$8,584,000 in 1922, and \$27,165,250 in 1931. Special assessments amounted to \$7,113,000 in 1912, \$3,961,000 in 1922, and \$4,293,902 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Massachusetts and all subdivisions of the State for 1931 amounted to \$413,152,838, or an average expenditure of \$96.31 per person. Of the total amount expended, \$74,058,631 was disbursed by the State government; \$11,654,744 by the counties; \$326,829,670 by the cities and towns; \$586,869 by the fire and water districts; and \$22,924 by other civil divisions. The total comprises \$272,263,354 for operation and maintenance of general departments; \$17,713,020 for operation and maintenance of public-service enterprises; \$20,734,022 for interest on debt; and \$102,442,442 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$23,267,192; protection to person and property, \$42,028,943; health and sanitation, \$22,095,971; development and conservation of natural resources by the State government, \$1,850,663; highways, \$26,441,084; charities, hospitals, and corrections, \$49,123,142; schools, \$81,607,734; libraries, \$4,133,039; recreation, \$7,517,326; and miscellaneous, \$14,198,260. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enter-

prises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$87,159,000 to \$278,719,464, or 219.8 percent; interest payments, from \$16,439,000 to \$20,331,070, or 23.7 percent; and outlay payments, from \$20,940,000 to \$97,618,401, or 366.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the fire and water districts, and the other civil divisions, by counties.

The total debt reported for the State government in tables 5 and 7 includes an amount classified by the State as contingent. This debt was contracted in the interest of certain cities and towns in the Metropolitan district from which the State exacts payments for interest and sinking-fund accumulations.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the fire and water districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Massachusetts and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$436,599,547, or an average per capita of \$101.77. In 1922 the average per capita was \$82.30, and in 1912, \$75.28.

Of the total debt reported for 1931, \$62,855,962 was for the State government; \$9,773,972 for the counties; \$360,738,750 for the cities and towns; \$1,477,123 for the fire and water districts; and \$1,753,740 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 18.4 percent from 1922 to 1931 and 21 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 47.8 percent from 1922 to 1931 and 99.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Massachusetts all real property situated within the Commonwealth, and all personal property of the inhabitants of the Commonwealth, unless expressly exempted, are subject to taxation. Real estate is assessed in the town where it lies, and taxable personal property, within or without the Commonwealth, is assessed to the owner in the town where he is an inhabitant on April 1, except as otherwise provided. Taxes for State, county, town, and for fire and water and other districts are assessed by the several town assessors.

The assessed valuation of all property in Massachusetts subject to levies of the general property tax was \$7,442,794,863 in 1931 as compared with \$5,677,715,000 in 1922 and \$4,803,079,000 in 1912. The per capita assessed valuation increased from \$1,353.47 in 1912 to \$1,428.96 in 1922, and to \$1,734.92 in 1931.

TAX LEVIES

In Massachusetts taxes are payable in each civil division in which assessed not later than October 15 of each year, unless an earlier date has been fixed.

Each town has one or more collectors of taxes and 3 or 5 assessors. Each assessor in every city or town except Boston is elected or appointed to hold office for 3 years, or until his successor is duly elected or appointed. Each city has one or more collectors of taxes and 3, 5, 7, or 9 assessors. Any town may authorize its treasurer to collect taxes.

The total levies of the general property tax for the State and all subdivisions were \$82,566,000 for 1912, \$156,285,000 for 1922, and \$231,212,331 for 1931, this being a per capita of \$23.27, \$39.33, and \$53.90, respectively.

Of the total levies reported for 1931, \$7,500,000 was for the State government; \$13,061,704 for the counties; \$210,322,018 for the cities and towns; \$311,323 for the fire and water districts; and \$17,286 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.72 for 1912, \$2.75 for 1922, and \$3.11 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments and licenses and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension and assessments and interest	Highway privileges, rents, and interest	Earnings of public-service enterprises	
				Total	General property	Special		Poll							
						Income	All other								
Grand total.....	4,390,000	\$384,019	\$89.51	\$308,440	\$919,913	\$23,766	\$34,974	\$2,593	\$27,194	\$4,323	\$9,710	\$4,230	\$12,931	\$16,250	\$26,980
State government.....	(1)	74,020	17.30	56,289	7,500	721	22,922	1,290	23,866	1,586	4,609	1,912	4,151	4,431	452
Counties.....	3,402,900	11,395	3.35	9,475	9,100				375	100	153	6	74	1,587	26,154
Cities and towns.....	(1)	297,912	69.28	242,393	203,010	23,045	12,052	1,333	2,953	2,736	4,948	2,310	8,591	10,204	
Fire and water districts.....		666	(4)	287	287										
Other civil divisions.....		26	(4)	16	16							2	5	8	364
BARNSTABLE.....															10
County.....	33,300	2,979	89.46	2,574	2,252	250	54		18	2	7	5	44	129	119
Cities and towns.....	33,300	303	9.10	262	254				8		1	2		38	
Fire and water districts.....	32,295	2,623	81.22	2,262	1,948	250	54		10	2	6	5	44	88	119
Other civil divisions.....		53	(4)	50	50									3	
BERKSHIRE.....															
County.....	122,000	6,714	55.03	5,642	4,603	604	339	28	68	110	12	312	12	49	317
Cities and towns.....	122,000	490	4.02	464	448				16		1			3	22
Fire and water districts.....	121,623	6,120	50.32	5,148	4,125	604	339	28	52	110	11	312	12	46	246
Other civil divisions.....		104	(4)	30	30									3	71
BRISTOL.....															
County.....	365,500	21,077	57.67	17,489	14,175	1,689	1,257	116	252	29	34	63	265	719	2,057
Cities and towns.....	365,500	844	2.31	678	637				41		11	29	4	122	
Fire and water districts.....	366,240	20,161	55.05	16,767	13,494	1,689	1,257	116	211	29	23	392	63	260	2,030
Other civil divisions.....		25	(4)	15	15								1		17
DUKES.....															
County.....	5,100	498	97.65	431	369	49	10		3		2	16	5	15	29
Cities and towns.....	5,100	52	10.20	48	47				1		1			3	
Other civil divisions.....	4,953	446	90.05	383	322	49	10		2		1	16	5	12	29

* For an explanation of the population used in computing per capita figures, see text discussion, p. V.

* Includes \$11,688,583, inheritance taxes, for State purposes only.

* Excludes population of Suffolk County.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes						Special assessments and permits	Fines, forfeits, and es-cheats	Sub-ventions and grants	Dona-tions, gifts, and pension assessments	High-ways, pri-vileges, and rents, and interest	Earn-ings of general de-part-ments and enter-prises	Earn-ings of public service enter-prises
				Total	General prop-erty	Special		Poll	Licen-ses and permits							
						Income	All other									
ESSEX.	500,800	\$30,335	\$60.57	\$24,548	\$20,488	\$2,363	\$1,276	\$152	\$269	\$183	\$66	\$461	\$21	\$338	\$1,506	\$3,192
County	500,800	1,779	3.55	1,284	1,243				41		15	68		11	401	
Cities and towns	1,502,824	28,548	56.78	23,261	19,242	2,363	1,276	152	228	183	51	393	21	347	1,105	3,187
Fire and water districts		8	(¹)	3	3											5
Other civil divisions																
FRANKLIN	49,700	2,971	59.78	2,284	1,855	295	122		12	7	8	274	9	45	154	190
County	49,700	228	4.59	2,056	1,606				9		1			1	21	
Cities and towns	1,49,731	2,642	53.13	2,023	1,603	295	122		3	7	7	274	9	44	132	146
Fire and water districts		100	(¹)	55	55										1	44
Other civil divisions		1	(¹)	1	1											
HAMPDEN	341,500	25,179	73.73	19,771	16,097	1,889	1,365	126	294	168	90	410	120	229	844	3,547
County	341,500	1,256	3.68	1,143	1,110				33		12	6	6	10	79	
Cities and towns	339,631	23,882	70.32	18,607	14,966	1,889	1,365	126	261	168	78	404	114	219	765	3,527
Fire and water districts		41	(¹)	21	21										20	
Other civil divisions																
HAMPSHIRE	73,300	3,895	53.14	2,921	2,407	346	151		17	12	13	281	40	84	253	291
County	73,300	402	5.48	2,305	2,094				11		2			3	92	
Cities and towns	73,196	3,404	46.51	2,572	2,069	346	151		6	12	11	281	40	80	160	248
Fire and water districts		89	(¹)	44	44									1	1	43
MIDDLESEX	961,700	62,308	64.79	51,035	43,629	4,674	1,872	313	547	851	118	817	714	801	2,226	5,746
County	961,700	2,781	2.89	2,435	2,352				83		31	2		27	286	
Cities and towns	955,031	59,467	62.27	48,595	41,272	4,674	1,872	313	464	851	87	815	714	773	1,940	5,692
Fire and water districts		60	(¹)	5	5									1	54	
Other civil divisions																
NANTUCKET	3,800	318	83.68	289	251	29	7		2	1	1	4	2	6	6	9
County	3,800	22	5.79	20	19				1						2	
Cities and towns	3,678	296	80.48	269	232	29	7		1	1	1	4	2	6	4	9

NORFOLK	313, 100	23, 663	75.58	19, 325	16, 466	1, 833	713	67	246	362	32	339	57	252	878	2, 418
County	313, 100	22, 992	3.17	18, 778	15, 737	1, 535	713	67	41	362	5	37	3	3	169	---
Cities and towns	306, 552	22, 647	73.16	18, 644	15, 726	1, 535	713	67	205	362	27	302	57	249	769	2, 397
Fire and water districts	---	24	(^c)	3	3	---	---	---	---	---	---	---	---	---	---	21
PLYMOUTH	163, 200	11, 513	70.55	9, 252	7, 841	868	414	38	91	84	30	220	34	168	608	1, 117
County	163, 200	10, 766	4.69	8, 627	7, 599	868	414	38	28	84	9	7	3	3	120	---
Cities and towns	162, 448	10, 643	68.32	8, 585	7, 202	868	414	38	63	84	21	213	34	164	488	1, 054
Fire and water districts	---	104	(^c)	40	40	---	---	---	---	---	---	---	---	1	---	63
SUFFOLK	884, 900	89, 025	100.60	72, 714	62, 142	5, 819	3, 166	361	1, 226	591	225	507	1, 123	5, 941	2, 415	5, 509
County	884, 900	89, 025	100.60	72, 714	62, 142	5, 819	3, 166	361	1, 226	591	225	507	1, 123	5, 941	2, 415	5, 509
Cities and towns	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WORCESTER	497, 400	29, 524	59.36	23, 896	19, 838	2, 337	1, 306	132	283	336	38	940	118	423	1, 786	1, 987
County	497, 400	1, 480	2.98	1, 226	1, 164	2, 337	1, 306	132	62	336	11	2	9	9	232	---
Cities and towns	494, 240	28, 008	56.67	22, 663	18, 667	2, 337	1, 306	132	221	336	27	938	116	413	1, 554	1, 961
Fire and water districts	---	36	(^c)	7	7	---	---	---	---	---	---	---	2	1	---	26
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

^a Not computed.

^b Tabulated as municipal; comprises Boston, Chelsea, Revere, and Winthrop town.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popula- tion ¹	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assess- ments and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public- service enter- prises	
				Total	General prop- erty	Special		Poll	Licenses and permits							
						In- come	All other									
Grand total.....	(1)	\$397,913	\$69.28	\$342,393	\$303,010	\$23,045	\$12,053	\$1,333	\$2,933	\$2,736	\$2,576	\$4,948	\$2,310	\$5,591	\$10,904	\$28,154
30,000 population and over...		211,361	75.08	174,738	146,159	15,521	8,954	1,333	2,771	2,122	428	1,745	1,916	7,004	7,050	16,358
Boston.....	785,200	82,880	105.57	67,363	57,469	5,360	3,041	322	1,171	534	217	480	1,123	5,906	2,164	5,123
Worcester.....	197,100	14,183	71.96	11,717	9,717	1,063	687	110	160	296	14	211	80	144	840	911
Springfield.....	152,200	11,371	74.71	9,745	7,938	648	648	82	160	123	53	99	77	455	731	400
Fall River.....	115,274	5,967	52.02	5,289	4,237	506	414	51	81	34	0	80	3	66	133	400
Cambridge.....	113,800	8,740	76.80	7,615	6,244	804	456	47	64	---	10	11	7	158	302	603
New Bedford.....	112,597	6,788	60.29	5,949	4,649	570	597	45	88	10	11	130	1	63	203	421
Somerville.....	105,200	4,724	44.90	3,989	3,321	394	156	51	67	59	9	25	12	12	176	442
Lynn.....	102,700	5,612	53.67	4,603	3,771	440	260	60	75	54	13	37	1	71	232	498
Lowell.....	100,234	5,051	50.39	4,331	3,589	421	267	39	15	25	17	127	---	14	178	359
Lawrence.....	85,068	4,555	53.55	4,134	3,242	416	373	42	61	12	8	46	---	14	78	263
Quincy.....	74,900	5,410	72.23	4,477	3,864	395	115	43	60	127	5	46	4	33	281	437
Newton.....	67,600	6,312	93.37	4,472	4,130	427	87	38	90	197	4	73	571	59	80	566
Brockton.....	63,797	3,889	60.96	3,235	2,694	277	182	38	35	44	61	16	39	39	251	282
Medford.....	62,200	3,121	50.18	2,616	2,252	254	43	29	38	114	6	12	20	20	92	261
Malden.....	59,100	3,199	54.13	2,715	2,339	233	83	21	39	58	6	35	114	49	114	222
Holyoke.....	56,537	4,696	83.06	3,012	2,244	335	347	24	62	18	8	45	---	51	107	1,455
Pittsfield.....	50,600	2,757	54.09	2,374	1,928	237	134	28	47	104	7	29	---	8	64	153
Everett.....	49,400	2,626	61.52	2,226	2,226	233	111	32	32	27	5	28	---	28	102	221
Haverhill.....	48,710	2,699	55.41	2,257	1,907	213	74	28	35	3	2	3	1	26	176	184
Brookline.....	48,700	4,322	88.75	3,853	3,214	410	86	24	120	58	2	7	---	13	84	305

	46,100	3,148	68.29	2,742	2,388	205	92	22	35	18	6	9	21	180	172
Chelsea.....	44,800	2,731	60.96	1,975	1,575	185	168	22	27	18	3	39	11	59	626
Chicopee.....	43,500	2,291	52.67	1,888	1,560	179	106	22	31	8	2	13	18	127	233
Salem.....	40,692	2,353	57.82	1,917	1,569	182	110	22	34	13	1	38	31	208	141
Fitchburg.....	40,300	2,337	57.99	1,990	1,671	178	87	20	34	44	2	28	13	105	155
Waltham.....	38,200	2,470	64.66	2,109	1,835	184	38	22	30	75	2	30	24	42	183
Arlington.....	37,400	2,398	64.12	2,066	1,264	156	98	20	28	4	1	18	21	89	697
Taunton.....	36,600	2,311	63.14	2,031	1,718	176	90	22	25	10	1	7	9	49	204
Watertown.....	36,500	2,087	57.18	1,845	1,614	171	25	17	18	31	2	25	5	59	120
Revere.....	35,600	2,087	57.18	1,845	1,614	171	25	17	18	31	2	25	5	59	120
8,000 to 30,000 population....	857,643	50,978	59.44	39,683	33,473	4,168	1,945	(*)	107	528	73	746	823	1,850	7,071
Beverly.....	25,500	1,705	66.86	1,483	1,256	145	79	---	3	13	2	34	21	64	88
Northampton.....	24,900	1,178	47.50	943	768	103	69	---	6	8	4	35	35	50	92
Gloucester.....	24,400	1,448	59.34	1,192	1,003	121	62	---	3	---	3	22	20	29	178
Melrose.....	24,000	1,535	63.96	1,301	1,162	114	22	---	2	39	2	17	3	30	109
Belmont.....	23,600	1,814	76.86	1,354	1,220	114	18	---	2	48	2	17	21	28	344
Framingham.....	23,100	1,455	62.99	1,199	1,007	117	70	---	5	14	1	18	35	50	138
Leominster.....	22,200	1,007	45.36	806	660	91	53	---	2	9	1	21	14	38	114
Attleboro.....	22,100	1,189	53.80	962	836	97	56	---	3	8	2	19	28	33	106
Methuen.....	22,100	964	43.62	832	718	89	24	---	1	2	---	12	15	20	72
Weymouth.....	21,900	1,564	71.42	1,343	1,108	128	103	---	4	2	1	38	22	44	114
Pesbody.....	21,700	1,613	74.33	958	758	109	89	---	2	3	4	13	16	108	511
North Adams.....	21,621	962	44.49	817	633	101	81	---	2	2	2	18	8	34	82
Westfield.....	20,000	1,401	70.05	807	653	102	47	---	5	1	2	30	21	51	479
Woburn.....	19,900	1,183	59.45	983	842	92	47	---	2	---	1	11	29	53	106
Gardner.....	19,800	914	46.16	736	591	85	56	---	4	9	2	13	13	47	94
Milton.....	17,600	1,313	74.60	1,049	893	108	48	---	2	57	2	16	16	17	158
West Springfield.....	17,200	1,140	66.28	977	815	96	64	---	2	---	2	20	18	16	104
Winthrop.....	17,100	900	52.63	764	671	83	8	---	2	8	---	13	9	12	94
Wakefield.....	16,900	1,390	82.25	863	757	81	23	---	2	23	3	13	12	15	34
Braintree.....	16,600	1,336	80.48	880	756	82	40	---	2	6	1	12	22	15	435
Dedham.....	15,900	983	61.82	902	803	82	16	---	1	16	1	14	16	29	5
Marlborough.....	15,700	812	51.72	660	577	61	21	---	1	5	5	13	16	52	66
Greenfield.....	15,500	911	58.77	750	599	97	53	---	1	1	2	13	13	25	103
Norwood.....	15,500	1,359	87.68	928	763	93	70	---	2	24	6	14	14	20	337
Saugus.....	15,400	1,555	42.53	573	483	70	9	---	1	3	1	8	9	15	46
Newburyport.....	15,084	619	41.04	475	397	54	23	---	1	2	1	7	22	26	80
Millis.....	15,000	597	39.80	535	456	58	19	---	2	---	1	10	17	32	2
Southbridge.....	14,300	568	39.72	502	433	47	20	---	2	---	---	24	11	24	2
Natick.....	14,000	892	63.71	658	571	65	19	---	3	5	---	9	26	102	56
Danvers.....	13,300	875	63.79	527	463	50	14	---	3	---	5	6	19	46	272

1 For an explanation of the population used in computing per capita figures, see text discussion, p. V.

2 For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popula- tion	REVENUE RECEIPTS											High- way privi- leges, rents, and interest	Earn- ings of public service enter- prises
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, pension assess- ments			
				General prop- erty	Special		Poll					Licenses and permits		
					In- come	All other								
8,000 to 30,000 population— Continued.														
Winchester.....	13, 100	\$981	\$74.89	\$844	\$733	\$86	\$24	\$1	\$26	\$12		\$17	\$66	
Plymouth.....	13, 042	794	60.88	703	646	88	67	2		13		7	19	
Webster.....	12, 992	552	42.49	457	382	45	27	3	1	14		10	32	
Clinton.....	12, 817	527	41.12	428	321	56	50	1	1	14		7	20	
Adams.....	12, 697	426	33.55	344	254	50	39	1	4	12		4	58	
Wellesley.....	12, 300	1, 307	106.26	865	741	92	28	4	27	14		13	69	
Amesbury.....	12, 200	545	44.67	409	338	44	26	1	3	8		11	60	
Fairhaven.....	11, 600	459	39.57	391	332	45	11	3	1	6	\$27	12	19	
Needham.....	11, 500	986	85.74	831	738	65	25	3	39	10		31	21	
Easthampton.....	11, 300	438	38.76	360	283	49	27	1	2	12	2	7	26	
Athol.....	10, 800	533	49.35	406	328	53	24	1		4		4	24	
Swampscott.....	10, 700	779	72.80	645	555	73	16	1	29	10		8	76	
North Attleboro.....	10, 400	603	57.98	379	324	37	17	1	3	7		6	11	
Stonham.....	10, 400	671	64.52	496	439	44	11	2	12	7	69	8	27	
Andover.....	10, 300	593	57.57	505	400	61	43	1	3	10		9	19	
Reading.....	10, 200	1, 013	99.31	553	486	54	12	1	4	9	2	15	32	
Lexington.....	10, 000	876	87.60	722	648	61	11	2	19	9		12	35	
Northbridge.....	9, 713	416	42.83	383	299	41	42	1	7	10		2	78	
Palmer.....	9, 577	390	40.72	353	269	49	34	1		7	4	4	20	
Bridgewater.....	9, 200	298	32.39	234	186	38	10		2	5		6	13	
Dartmouth.....	9, 200	443	48.15	396	345	44	5			11		5	11	
Ludlow.....	9, 100	418	45.93	391	349	38	3	1	2	8		5	10	
Marblehead.....	8, 900	854	95.96	554	486	56	11	1	19	7		10	23	
Hudson.....	8, 600	474	55.12	317	229	31	17		1	5		9	30	
Middleboro.....	8, 600	572	66.51	319	266	42	9	2	1	4	19	7	37	
Stoughton.....	8, 400	377	44.88	319	268	34	16	1	1	5		9	10	
Montague.....	8, 200	371	45.24	330	266	47	17	1	3	6		2	11	

2,500 to 8,000 population	427,744	23,715	53,10	15,605	15,494	2,220	844	(1)	47	58	44	641	146	461	815	1,945
Whitman	7,638	346	45,30	290	238	36	16					4		8	20	23
Rockland	7,524	377	50,11	320	271	35	14					5		9	9	23
Concord	7,477	654	87,47	398	357	33	8				1	5		16	11	29
Ware	7,385	278	37,64	228	174	30	23				1	6		22	22	212
Walpole	7,273	583	80,16	437	342	49	46				3	7	53	6	15	84
Barnstable	7,271	584	90,32	550	472	60	14					9	2	5	16	1
Maynard	7,156	269	37,50	219	157	39	22		4		1	4		5	8	23
Agawam	7,065	320	46,37	283	232	42	7		1	9	2	5		7	8	21
Grafton	7,030	246	34,96	223	176	30	16		2			8		4	12	2
Franklin	7,028	388	55,21	327	264	37	25		1		1	4		4	15	36
Chelmsford	7,022	267	38,02	244	200	32	12							10	5	1
North Andover	6,961	362	52,00	323	269	35	20		1		1	6		8	10	20
Millbury	6,957	264	37,95	243	196	27	16		1			5		3	11	2
Dracut	6,912	210	30,38	191	152	33	6					6		5	7	
Shrewsbury	6,910	442	63,97	263	252	36	3		2			6		10	8	125
South Hadley	6,773	379	55,96	255	209	34	12				1	6	19	6	10	81
Hingham	6,657	639	95,96	461	411	42	7		1	2	2	7		10	46	111
Randolph	6,553	275	41,97	230	191	33	5					6		8	9	22
Westborough	6,409	236	36,82	188	163	20	4		1	9		8	3	5	6	17
Mansfield	6,364	468	73,54	296	256	30	12		1		1	5		4	11	147
Uxbridge	6,285	300	47,73	259	214	28	17					5		5	10	21
Spencer	6,272	222	35,40	169	144	18	7				1	13		10	16	13
Winchendon	6,202	233	45,63	213	165	30	17		1			3	10	9	17	22
Auburn	6,147	238	38,72	215	176	30	9					8		6	7	2
Great Barrington	5,934	314	52,92	290	231	37	21		1		1	5		1	16	1
Amherst	5,888	318	54,01	277	232	37	8					6	1	5	27	1
Billerica	5,860	369	62,76	314	264	33	16		1		1	5		9	13	27
Abington	5,872	264	44,96	214	174	28	11		1			4		5	11	30
Canton	5,816	363	62,41	298	230	30	20		1		2	5		5	8	24
Wareham	5,686	309	54,34	283	229	38	12		4		1	6		4	13	2
Ipswich	5,599	389	69,48	251	217	29	4		1	2	1	4	2	8	10	111
Fewksbury	5,585	140	25,07	116	101	13	2					20		2	2	
Somerset	5,368	342	63,36	292	252	36	4					6		3	3	31
Orange	5,365	247	47,34	208	172	24	12					3		4	16	7
Foxborough	5,347	231	43,20	214	190	21	13			1		3		3	4	5
Easton	5,298	248	46,81	184	147	27	9		1			4	27	23	10	
Monson	4,918	166	33,75	131	104	19	7		1			14		6	6	13
Falmouth	4,821	660	136,90	532	463	56	11		2		1	12		6	17	82
Seekonk	4,762	156	32,76	146	121	23	1		1			3		2	5	
Blackstone	4,674	129	27,60	113	98	17	3			1		6		1	8	

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 2 For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued
[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popula- tion	REVENUE RECEIPTS												High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
		Total	Per capita	Taxes					Special assess- ments and cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Special assess- ments				
				General prop- erty	Special		Poll and permits									
					In- come	All other										
2,500 to 8,000 population—Con.																
Leicester.....	4,445	\$173	\$38.92	\$147	\$120	\$21	\$6		\$1	\$9		\$4	\$12	\$24		
Longmeadow.....	4,437	363	81.81	317	282	29	3			4		6	7	7		
Westport.....	4,406	233	52.86	216	191	21	3			6		5	4	2		
Dudley.....	4,285	183	42.91	158	124	17	17			3		1	8	10		
Dalton.....	4,220	201	47.63	173	130	23	20			3	\$6	6	12	1		
Templeton.....	4,159	179	43.04	126	102	18	6			9		4	6	34		
Acushnet.....	4,092	146	35.68	130	108	18	4			8		5	4			
Medfield.....	4,086	113	27.79	91	79	10	2			8		2	3	9		
Lee.....	4,081	164	40.38	147	115	20	12		1	2		4	9	1		
Wilmington.....	4,013	213	53.08	182	155	24	2			4		5	7	15		
Oxford.....	3,943	147	37.28	122	98	18	5			10		5	7	2		
Swansea.....	3,941	146	37.05	120	98	19	2		1	8		10	8			
Williamstown.....	3,900	186	50.77	184	155	24	5			3		2	8			
Holden.....	3,871	225	58.12	145	120	21	4		1	13		3	9	54		
Provincetown.....	3,808	171	44.91	138	114	18	5			2		5	4	21		
Warren.....	3,705	116	30.81	98	71	16	11			8		2	6			
Nantucket.....	3,678	296	80.48	269	232	29	7			4		2	6	4		
Rockport.....	3,630	240	66.12	197	174	18	5		1	7		6	4	29		
Westford.....	3,600	185	51.39	171	129	21	21			3		4	7			
East Bridgewater.....	3,591	212	59.04	181	135	20	25		1	3		2	8	13		
Wrentham.....	3,584	135	37.67	108	91	10	6			8		2	1	13		
Barre.....	3,510	160	42.74	130	94	16	10			16		2	5			
Holbrook.....	3,353	157	46.82	130	108	17	5		3	18		2	5	3		
Sharon.....	3,351	242	72.22	207	182	21	3			3		5	3	6		
Weston.....	3,332	296	88.81	239	210	23	5		1	4		14	6	34		

	3,327	16 ¹	50.20	147	130	15	2				4		4	4	8
East Longmeadow.....	3,206	140	43.67	100	82	15	3						3	3	21
West Bridgewater.....	3,180	105	32.93	82	62	14	6						2	3	
Bellingham.....	3,153	114	48.84	120	99	16	5						4	9	11
Medway.....	3,147	114	36.22	108	80	16	12						1	3	
Dighton.....															
Belchertown.....	3,139	91	28.99	57	45	11	1						3	6	1
Scituate.....	3,118	473	151.70	415	374	33	7						7	3	32
Cohasset.....	3,083	334	108.34	312	277	28	6						5	11	
Ayer.....	3,060	170	55.56	142	124	13	4						3	6	15
North Brookfield.....	3,013	136	45.14	90	74	10	6						12	13	16
Hopedale.....	2,973	135	45.41	122	83	18	21						2	7	
Wayland.....	2,937	173	58.90	143	123	17	3						3	10	12
Pepperell.....	2,922	162	55.44	117	93	13	11						10	5	18
Lancaster.....	2,897	125	43.15	99	86	11	2						10	3	10
Bourne.....	2,895	242	83.59	224	191	26	7						5	6	
Deerfield.....	2,882	137	47.54	118	95	18	4						2	12	
Holliston.....	2,864	135	47.14	113	99	12	2						8	10	
Hanover.....	2,808	175	62.32	131	106	14	11						5	6	11
Lenox.....	2,742	189	68.93	178	149	21	8						1	2	1
Norton.....	2,737	120	43.84	84	66	12	6						3	5	18
Wilbraham.....	2,719	141	51.86	113	94	13	6						14	2	
Hadley.....	2,682	119	44.37	93	70	21	2						18	2	
Kingston.....	2,672	135	50.52	105	87	14	4						3	3	1
Manchester.....	2,636	238	109.26	254	211	33	10						2	7	14
Rahoboth.....	2,610	106	40.61	77	67	9	1						5	4	22
Bedford.....	2,603	137	52.03	101	90	9	2						22	3	
Hopkinton.....	2,563	137	53.45	102	88	11	3						1	5	12
Less than 2,500 population...	199,946	12,853	64.31	9,367	7,884	1,146	309	(2)	28	28	31	1,816	44	303	780

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

² For the cities and towns of less than 30,000 population, poll tax is included with general property tax.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....		\$413, 153	\$96. 31	1,837, 263	\$23, 268	\$49, 038	\$32, 096	\$30, 441	\$49, 123	\$81, 808	\$4, 133	\$7, 517	\$14, 199	\$17, 714	\$30, 734	\$102, 443
State government.....		74, 068	17. 31	1, 43, 474	6, 438	4, 064	2, 900	1, 676	17, 236	5, 640	116	257	3, 207	229	1, 181	29, 174
Counties.....		11, 655	3. 43	7, 686	3, 561	852	665	300	1, 490	573	63	53	129	228	3, 363	3, 663
Cities and towns.....		326, 880	76. 00	220, 886	13, 269	37, 038	18, 531	24, 459	30, 397	75, 395	3, 954	7, 207	10, 636	17, 259	19, 171	69, 514
Fire and water districts.....		587	(7)	204	---	74	---	---	---	---	---	---	130	219	74	90
Other civil divisions.....		23	(7)	13	---	---	---	6	---	---	---	---	7	7	2	1
BARNSTABLE.....		3, 520	105. 71	2, 228	263	278	144	404	192	795	26	31	95	88	80	1, 124
County.....		260	7. 81	242	71	20	57	53	21	17	---	---	3	---	7	---
Cities and towns.....		3, 214	99. 52	1, 946	192	256	87	351	171	778	26	31	54	88	72	1, 108
Fire and water districts.....		46	(7)	40	---	2	---	---	---	---	---	---	38	---	1	---
BERKSHIRE.....		7, 343	60. 19	5, 370	417	582	293	893	692	2, 089	92	60	262	181	272	1, 520
County.....		275	2. 25	245	122	24	8	1	51	19	3	9	200	151	18	12
Cities and towns.....		6, 964	57. 26	5, 071	295	558	285	882	641	2, 070	89	51	54	30	249	1, 493
Fire and water districts.....		104	(7)	54	---	---	---	---	---	---	---	---	---	---	5	15
BRISTOL.....		19, 978	54. 66	14, 980	1, 043	2, 598	1, 189	1, 348	2, 215	5, 438	183	222	744	1, 298	1, 600	2, 100
County.....		798	2. 18	652	315	65	28	26	108	91	7	7	12	12	28	118
Cities and towns.....		19, 120	52. 21	14, 298	728	2, 520	1, 161	1, 317	2, 107	5, 347	176	222	720	1, 278	1, 564	1, 980
Fire and water districts.....		38	(7)	18	---	13	---	---	---	---	---	---	5	13	6	---
Other civil divisions.....		22	(7)	12	---	---	---	5	---	---	---	---	7	7	2	1
Dukes.....		458	89. 80	328	47	47	25	58	24	109	4	10	4	17	20	93
County.....		30	5. 88	27	14	2	5	1	4	---	---	---	1	---	3	---
Cities and towns.....		428	86. 41	301	33	45	20	57	20	109	4	10	3	17	17	83
Essex.....		32, 678	65. 25	23, 848	1, 693	4, 072	2, 149	2, 920	3, 154	7, 884	351	568	1, 057	2, 319	1, 395	5, 116
County.....		1, 406	2. 81	1, 372	522	115	233	84	234	165	11	---	12	---	21	13
Cities and towns.....		31, 267	62. 18	22, 476	1, 171	3, 957	1, 916	2, 836	2, 924	7, 719	340	568	1, 045	2, 317	1, 371	5, 103
Fire and water districts.....		5	(7)	5	---	---	---	---	---	---	---	---	---	2	3	---
Other civil divisions.....		6	(7)	6	---	---	---	---	---	---	---	---	---	---	---	---

FRANKLIN	3,190	63.98	2,380	197	127	104	449	246	1,093	48	30	86	171	81	548
County	212	4.27	139	64	6	17	2	30	13	2	1	4	4	4	69
Cities and towns	2,878	57.87	2,207	133	116	87	446	216	1,080	46	29	64	129	68	474
Fire and water districts	33	(7)	1	5	5							28	42	9	5
Other civil divisions	1	(7)					1								
HAMPTON	30,148	88.28	18,147	1,226	3,068	1,460	1,878	2,182	6,768	360	547	638	2,336	1,554	8,111
County	845	2.47	693	359	70	3	24	151	64	10		12		86	466
Cities and towns	26,251	86.13	17,436	867	3,002	1,457	1,854	2,031	6,704	350	547	624	2,326	1,469	8,080
Fire and water districts	52	(7)	18		16							2	10	9	15
HAMPSHIRE	4,427	60.40	3,166	297	334	192	577	351	1,230	63	16	106	209	97	965
County	350	4.77	247	105	22	59	2	36	16	1	2	4		10	98
Cities and towns	3,996	54.59	2,890	192	286	133	575	315	1,214	62	14	99	182	78	846
Fire and water districts	81	(7)	29		26							3	27	9	16
MIDDLESEX	68,382	71.11	44,672	3,357	7,659	4,270	4,880	4,295	15,640	810	1,594	2,167	3,657	3,688	16,365
County	4,198	4.37	1,967	977	239	102	42	434	50	11	14	38		76	2,155
Cities and towns	64,139	67.16	42,705	2,380	7,360	4,168	4,838	3,861	15,590	799	1,580	2,129	3,625	3,606	14,203
Fire and water districts	45	(7)						6	7				32	6	7
NANTUCKET	386	101.58	220	26	41	32	31	18	59	3		10	8	18	140
County	21	5.53	21	11	1	3	3	3							
Cities and towns	365	99.24	199	15	40	29	28	15	59	3		10	8	18	140
NORFOLK	26,051	80.01	15,915	1,239	2,661	1,311	2,261	1,450	5,693	299	597	404	1,508	1,266	6,362
County	730	2.33	697	332	116	45	34		73	2		12		12	21
Cities and towns	24,294	78.48	15,218	907	2,545	1,266	2,227	1,367	5,620	287	597	392	1,491	1,249	6,336
Fire and water districts	27	(7)											17	5	5
PLYMOUTH	12,963	79.43	8,365	719	1,300	683	1,262	960	2,918	116	139	268	786	467	3,345
County	596	3.65	486	231	26	65	21	113	21	4				28	82
Cities and towns	12,288	75.64	7,867	488	1,262	618	1,241	847	2,897	112	139	263	749	427	3,245
Fire and water districts	79	(7)	12		12								37	12	18
SUFFOLK	98,183	110.95	65,220	4,819	11,826	6,052	4,118	11,913	17,987	1,275	3,062	4,168	3,741	7,941	21,281
County ¹															
Cities and towns	98,183	110.95	65,220	4,819	11,826	6,052	4,118	11,913	17,987	1,275	3,062	4,168	3,741	7,941	21,281
WORCESTER	32,398	65.13	23,950	1,467	3,351	1,292	3,696	4,195	8,265	337	384	893	1,166	1,074	6,208
County	1,934	3.89	898	438	86	40	7	226	44	12	27	18		13	1,023
Cities and towns	30,443	61.60	23,052	1,049	3,265	1,252	3,689	3,969	8,221	375	357	875	1,157	1,052	5,182
Fire and water districts		(7)											9	9	3
Other civil divisions	21														

¹ Includes \$1,850,663, payments for development and conservation of natural resources by State government.

² Not computed.

³ Tabulated as municipal; comprises Boston, Chelsea, Revere, and Winthrop town.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931
 [Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$326,830	\$76.00	\$320,886	\$13,969	\$37,038	\$19,531	\$94,459	\$30,397	\$75,395	\$3,954	\$7,307	\$10,636	\$17,269	\$19,171	\$69,514
20,000 population and over.....	220,754	81.97	157,035	9,043	28,942	14,944	13,698	23,290	49,565	2,750	6,248	8,555	10,371	15,592	47,756
Boston.....	92,399	117.68	60,713	4,573	10,955	5,710	3,744	11,372	16,303	1,236	2,927	3,893	3,553	7,507	20,626
Worcester.....	16,030	81.33	11,638	409	2,092	679	1,702	2,085	3,898	165	243	375	391	570	3,431
Springfield.....	14,987	98.47	9,116	382	1,632	869	1,058	1,058	3,318	224	414	251	390	856	4,085
Fall River.....	8,311	45.21	4,141	171	783	331	216	783	1,430	47	59	321	212	611	247
Cambridge.....	9,151	80.41	6,080	307	1,150	896	419	602	1,919	101	303	380	432	590	2,049
New Bedford.....	6,056	53.78	4,884	230	1,016	522	308	644	1,743	69	91	261	263	601	308
Somerville.....	5,524	52.51	4,073	235	794	490	376	307	1,356	81	196	248	200	307	944
Lynn.....	6,467	62.97	4,530	171	874	518	349	506	1,534	71	201	306	300	379	1,258
Lowell.....	5,496	54.73	4,098	230	875	438	317	473	1,406	40	65	254	351	316	721
Lawrence.....	5,048	50.34	3,861	168	778	449	452	335	1,411	52	72	154	326	249	612
Quincy.....	5,429	72.48	3,520	158	561	404	447	475	1,220	57	132	66	155	411	1,343
Newton.....	4,901	90.10	3,822	160	607	390	301	95	1,442	71	239	155	219	329	1,721
Brockton.....	3,960	62.07	2,865	146	556	310	301	331	994	33	60	132	166	194	735
Medford.....	3,259	52.40	2,350	142	406	250	198	109	1,022	28	97	98	137	267	505
Malden.....	3,208	54.28	2,400	96	491	258	223	247	799	47	112	127	138	222	448
Holyoke.....	5,260	93.39	2,951	164	629	298	262	335	938	46	78	201	1,044	233	1,052
Pittsfield.....	2,968	58.66	2,071	99	315	144	275	225	855	28	30	102	68	143	686
Everett.....	3,641	73.70	2,448	121	479	143	171	415	827	37	102	153	114	224	855
Haverhill.....	2,911	59.76	2,346	103	384	175	230	535	696	38	68	117	124	89	352
Brookline.....	4,334	88.99	3,082	148	696	356	445	128	908	60	261	80	230	197	825
Chelsea.....	2,675	58.03	2,297	115	506	180	187	386	683	22	68	150	75	211	92
Chicopee.....	3,339	74.53	1,774	103	326	115	148	307	648	18	26	83	430	108	1,027
Salem.....	2,280	52.41	1,912	92	326	151	270	347	515	27	70	114	198	101	69
Fitchburg.....	2,314	56.87	1,936	81	314	152	267	397	538	18	38	111	93	117	168
Waltham.....	2,675	66.38	1,920	101	301	187	145	277	653	40	91	125	116	149	490

8,000 to 30,000 population.....														10,865			
Arlington.....	2,904	76.02	1,586	111	257	165	175	53	682	32	691	1,312	4,750	2,414	109	131	1,078
Taunton.....	2,500	67.00	1,446	76	274	99	181	159	565	15	42	45	434	147	482		
Waketown.....	2,417	66.04	1,573	66	264	139	166	173	555	38	64	88	106	173	572		
Revere.....	2,201	60.30	1,602	98	271	103	123	133	717	7	43	110	57	167	375		
8,000 to 30,000 population.....														10,865			
Beverly.....	1,811	71.02	1,367	69	273	101	182	166	500	37	15	24	64	64	109	131	482
Northampton.....	1,166	47.02	1,091	53	154	50	194	84	360	42	4	20	55	27	104	147	572
Gloicester.....	1,668	68.36	1,098	68	217	98	126	136	390	1	16	53	90	100	382		
Malrose.....	1,405	58.54	1,034	76	188	98	96	47	395	23	45	66	66	95	210		
Belmont.....	1,840	77.97	1,977	57	185	102	116	25	413	20	38	21	251	99	510		
Framingham.....	1,504	65.11	1,006	67	176	90	136	90	382	30	8	27	91	91	316		
Leominster.....	1,087	48.96	1,787	46	118	44	119	128	285	15	6	26	51	59	190		
Attleboro.....	1,214	54.93	957	62	191	44	176	157	352	18	18	39	44	50	163		
Methuen.....	1,005	45.48	732	40	109	53	136	92	287	3	3	12	53	44	176		
Weymouth.....	1,531	69.91	1,067	62	165	59	156	146	414	24	30	32	56	76	312		
Peabody.....	1,578	72.72	1,069	63	195	96	99	170	379	4	20	43	332	59	118		
North Adams.....	1,067	44.73	814	50	135	50	112	108	294	21	8	36	50	39	64		
Westfield.....	1,602	80.10	813	44	121	42	94	67	400	24	6	15	367	73	349		
Woburn.....	1,450	72.86	963	59	126	49	91	106	328	25	28	51	63	86	438		
Gardner.....	880	44.44	698	38	105	68	96	91	223	13	22	40	57	36	91		
Milton.....	1,390	78.98	833	48	188	68	119	16	313	23	27	31	89	85	383		
West Springfield.....	1,169	67.97	778	44	121	45	84	90	349	13	6	26	62	74	255		
Winthrop.....	998	53.10	608	36	104	59	64	22	284	10	24	15	56	56	188		
Wakefield.....	1,290	76.86	740	20	109	56	77	66	319	28	25	31	275	68	216		
Braintree.....	1,719	103.55	698	50	96	31	94	70	301	16	20	20	296	61	674		
Dedham.....	1,060	67.92	787	37	121	59	90	98	312	20	23	27	18	33	242		
Marlborough.....	1,049	66.82	634	44	105	38	107	102	196	9	6	27	32	42	341		
Greenfield.....	1,002	64.65	693	38	99	39	117	67	316	18	17	22	94	30	185		
Norwood.....	1,337	86.26	704	95	103	61	88	49	352	18	12	16	215	73	265		
Saugus.....	751	48.77	543	48	73	25	48	72	220	8	13	36	54	19	135		
Newburyport.....	715	47.40	536	28	90	38	76	69	189	16	9	21	52	22	105		
Milford.....	669	40.60	539	25	58	30	73	97	209	5	5	37	3	16	51		
Southbridge.....	537	37.55	481	27	75	21	65	85	174	11	3	30	8	13	61		
Natick.....	926	66.14	726	33	96	37	92	180	238	17	9	24	15	40	145		
Danvers.....	945	71.05	524	25	77	29	74	77	204	10	4	24	202	38	181		
Winchester.....	1,218	92.98	691	59	109	66	105	26	260	11	32	23	47	48	432		
Plymouth.....	782	59.96	644	34	99	40	97	69	245	11	20	20	46	20	72		
Webster.....	519	39.95	445	35	45	29	56	95	157	10	4	14	23	26	22		
Clinton.....	626	48.54	535	29	62	24	61	144	169	13	7	26	41	9	35		
Adams.....	636	50.09	474	28	29	25	39	153	164	12	2	22	6	24	132		

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Schools	Libraries	Recreation			Miscellaneous	Operation and maintenance of public service enterprises	
8,000 to 30,000 population—Con.															
Wellesley.....	\$1,466	\$119.19	\$742	\$45	\$152	\$51	\$99	\$19	\$308	\$18	\$35	\$15	\$214	\$79	\$431
Amesbury.....	465	38.11	410	19	53	15	56	119	128	7	2	11	27	20	8
Fairhaven.....	642	55.34	403	30	51	36	59	49	107	9	5	6	28	18	221
Needham.....	1,021	88.78	587	41	84	36	84	62	237	9	19	15	28	72	334
Easthampton.....	560	49.56	462	39	46	29	56	98	140	6	3	45	24	8	66
Athol.....	500	46.30	381	20	45	15	67	44	160	7	5	18	73	18	28
Swampscott.....	734	68.60	539	37	101	39	94	14	196	11	26	21	39	95	101
North Attleborough.....	627	60.29	365	21	69	24	51	82	110	8	12	7	142	17	103
Stoughton.....	685	65.87	455	26	67	28	79	36	179	9	11	20	37	35	188
Andover.....	563	54.66	418	26	71	20	96	25	152	13	7	8	35	19	91
Reading.....	1,067	104.61	515	28	82	30	57	41	244	8	4	21	311	29	212
Lexington.....	1,020	102.00	579	59	91	34	95	19	230	15	15	21	48	96	337
Northbridge.....	390	40.15	326	11	17	24	33	72	147	8	1	13	5	13	50
Palmer.....	387	40.41	322	18	22	14	42	39	172	5	—	10	5	13	47
Bridgewater.....	339	36.85	285	13	28	11	27	26	119	5	—	6	9	23	72
Dartmouth.....	411	44.67	351	22	20	21	70	39	162	4	—	4	22	28	10
Ludlow.....	498	54.73	375	18	38	25	63	34	179	6	3	9	1	16	106
Marblehead.....	1,019	114.49	471	41	66	38	71	76	136	8	9	26	160	30	358
Hudson.....	468	54.42	307	18	38	19	52	55	97	5	1	22	100	22	39
Middleborough.....	549	63.84	353	23	52	19	50	54	138	9	1	7	123	10	63
Stoughton.....	474	56.43	289	23	36	16	38	41	113	8	1	13	16	23	146
Montague.....	380	46.34	314	17	14	16	44	44	159	7	6	7	18	12	36

2,500 to 8,000 population.....	60.81	17,521	1,193	1,809	786	3,276	1,993	7,500	291	175	498	1,493	838	6,160
Whitman.....	349	208	21	23	16	44	28	123	4	2	7	23	13	45
Rockland.....	388	296	16	25	15	37	52	129	0	3	13	31	13	48
Concord.....	687	380	18	64	28	70	21	150	16	6	7	148	31	128
Ware.....	309	250	16	16	15	48	36	104	2	2	11	27	8	24
Walpole.....	640	390	31	46	19	63	22	180	8	13	8	32	29	189
Barnstable.....	621	425	44	40	22	58	52	180	2	7	14	4	17	175
Maynard.....	282	241	13	20	18	41	32	105	4	7	7	17	14	10
Agawam.....	375	262	18	10	10	30	32	155	2	1	5	15	22	76
Grafton.....	247	224	14	13	6	39	35	105	7	---	5	4	6	13
Franklin.....	434	294	12	23	15	54	52	128	2	1	7	22	19	99
Chelmsford.....	285	229	15	20	8	50	21	107	3	2	3	4	10	42
North Andover.....	364	229	17	36	17	69	25	115	6	4	8	18	11	38
Millbury.....	247	218	15	18	7	29	37	95	2	1	13	4	8	17
Dracut.....	234	209	15	15	5	26	26	112	3	---	---	---	11	14
Shrewsbury.....	424	261	17	24	9	37	37	124	7	1	5	97	22	44
South Hadley.....	901	237	19	13	12	33	38	115	4	1	2	64	12	288
Elingham.....	629	394	27	81	19	80	25	138	1	12	11	93	13	139
Randolph.....	385	206	19	22	8	25	20	99	1	---	12	16	12	151
Westborough.....	296	179	17	13	9	40	17	69	4	---	10	14	6	97
Mansfield.....	514	280	26	30	13	51	35	110	5	1	9	131	13	90
Uxbridge.....	287	232	12	18	7	31	55	88	6	1	15	13	7	35
Spencer.....	247	198	13	15	8	49	31	66	4	1	11	5	8	36
Winchendon.....	343	274	13	18	11	54	66	98	6	1	7	18	11	40
Auburn.....	234	217	10	9	3	35	32	113	3	---	8	2	9	6
Great Barrington.....	335	260	18	16	11	53	27	110	10	4	6	4	6	65
Amherst.....	340	202	19	34	10	50	14	126	1	1	7	2	8	68
Billerica.....	464	259	18	30	9	56	21	119	1	1	4	24	14	167
Abington.....	301	242	13	21	10	48	33	100	7	5	5	23	10	26
Canton.....	430	267	19	21	21	52	27	88	6	6	6	37	11	115
Wareham.....	321	259	16	23	14	34	42	114	2	7	7	6	2	54
Ipswich.....	385	243	16	29	9	42	27	103	1	3	10	67	16	89
Tewksbury.....	145	116	10	8	3	32	5	53	1	---	---	---	3	26
Somerset.....	315	226	16	29	13	42	25	93	2	2	4	17	29	43
Orange.....	244	209	18	19	6	35	33	84	6	2	6	13	10	12
Forborough.....	270	193	12	21	9	45	26	73	3	---	4	4	11	62
Easton.....	286	214	10	14	10	43	22	108	---	---	7	---	7	62
Monson.....	162	135	7	6	3	30	12	73	1	---	3	8	6	13
Falmouth.....	702	421	28	98	3	76	25	155	6	9	11	44	24	213
Seekonk.....	172	141	4	4	5	30	19	79	---	---	---	---	7	24
Blackstone.....	129	120	9	6	2	20	25	49	1	---	8	---	3	6

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued
[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Schools	Libraries	Recreation			Miscellaneous	Operation and maintenance of public service enterprises
2,500 to 8,000 population—Con.														
Leicester.....	\$205	\$46.12	\$175	\$7	\$10	\$3	\$31	\$43	\$69	\$3	\$1	\$8	\$4	\$26
Longmeadow.....	388	87.45	244	19	23	16	34	3	130	4	12	3	20	111
Westport.....	212	48.09	176	15	12	12	43	15	76	1	---	2	9	25
Dudley.....	176	41.27	158	8	10	8	31	23	71	1	---	7	8	6
Dalton.....	208	49.29	173	12	11	5	34	17	79	4	4	7	8	22
Templeton.....	207	49.77	129	8	7	3	24	25	55	3	---	4	5	46
Acushnet.....	163	39.83	132	9	8	8	12	19	71	1	---	3	5	25
Medfield.....	242	59.52	87	8	9	4	23	7	32	2	---	2	5	144
Lee.....	174	42.85	148	10	12	5	31	21	64	2	1	2	4	20
Wilmington.....	220	54.82	157	10	22	5	30	13	70	1	1	5	10	28
Oxford.....	188	40.07	148	7	9	4	26	29	62	2	1	8	6	2
Swansea.....	127	40.09	188	8	8	4	33	9	62	2	---	1	5	26
Williamstown.....	204	52.31	156	11	5	9	24	15	87	3	---	2	7	38
Holden.....	240	62.00	153	10	8	5	26	16	82	3	---	3	9	36
Provincetown.....	334	87.71	134	12	16	8	16	15	60	1	---	6	7	102
Warren.....	156	41.43	139	7	13	4	25	19	63	3	1	4	4	11
Nantucket.....	365	99.24	199	15	40	29	28	15	59	3	3	10	18	140
Rockport.....	298	82.09	150	15	17	8	25	22	50	3	5	5	12	112
Westford.....	207	57.50	167	8	12	4	26	26	73	3	1	4	8	43
East Bridgewater.....	281	78.25	183	11	13	10	38	26	72	6	2	5	8	78
Wrentham.....	145	40.46	100	6	18	4	22	9	34	1	1	5	3	33
Barre.....	150	42.74	141	6	6	4	37	14	70	2	---	2	1	6
Holbrook.....	163	48.61	117	10	12	4	17	12	54	2	1	5	5	26
Sharon.....	252	76.20	181	13	19	5	44	9	81	4	---	5	11	48
Weston.....	450	135.05	182	16	27	5	43	4	65	9	8	5	14	231

East Longmeadow.....	167	50.20	138	11	6	4	17	16	78	1	5	7	5	17
West Bridgewater.....	141	43.98	116	11	11	4	31	8	49	2	2	9	3	13
Bellingham.....	116	36.88	98	6	3	4	10	14	48	1	4	6	7	15
Medway.....	206	63.33	119	10	9	5	26	15	47	1	5	1	1	74
Dighton.....	134	42.68	98	6	4	7	7	13	59	1	1	1	1	35
Belchertown.....	133	42.37	85	4	4	1	21	9	43	1	2	1	2	45
Seiusta.....	1,265	405.71	357	26	101	22	83	22	85	4	11	26	15	867
Cohasset.....	333	108.71	290	20	68	12	76	19	78	7	9	7	7	35
Ayer.....	226	73.86	110	11	17	3	20	13	42	2	4	1	10	99
North Brookfield.....	130	43.15	101	8	7	3	24	17	35	3	4	13	2	14
Hopedale.....	133	44.74	128	8	23	4	16	12	53	6	2	1	4	1
Weyland.....	237	80.60	135	10	12	4	35	11	52	6	2	15	5	82
Pepperell.....	158	54.07	115	6	12	2	30	18	44	3	2	7	2	34
Lancaster.....	125	43.15	103	11	12	4	20	9	39	3	1	12	1	8
Bourne.....	217	74.96	179	16	24	8	29	13	79	5	4	1	2	36
Deerfield.....	136	47.19	119	7	6	4	17	11	71	2	1	1	7	10
Holliston.....	223	77.86	124	7	14	4	26	20	42	2	7	1	3	86
Hanover.....	237	84.40	124	10	7	5	20	20	56	3	3	6	18	39
Lenox.....	218	79.80	177	16	13	14	43	10	67	1	6	2	2	37
Norton.....	129	47.13	93	6	5	4	18	10	44	1	5	8	5	20
Wilbraham.....	148	54.43	113	4	6	4	19	16	61	1	2	4	7	24
Hadley.....	128	47.73	104	5	4	3	20	6	64	1	1	1	2	21
Kingston.....	137	51.27	100	8	7	5	16	15	42	3	2	7	3	27
Manchester.....	339	128.60	230	18	47	10	55	14	99	6	3	27	9	64
Rehoboth.....	112	42.91	80	5	2	3	23	10	37	1	3	1	2	30
Bedford.....	145	55.70	99	7	10	3	21	4	45	2	3	8	8	30
Hopkinton.....	150	58.53	103	6	11	3	33	6	41	1	3	10	8	29
Less than 2,500 population.....	15,874	79.39	10,160	771	786	398	2,638	767	4,284	161	271	645	327	4,733

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	1 \$543,344	\$404,301	\$47,878	1 \$436,600	\$101.77
State government	1 121,067	29,626	176	1 62,856	14.69
Counties	9,774	5,382	4,392	9,774	2.87
Cities and towns	409,214	365,938	43,276	360,739	83.89
Fire and water districts	1,535	1,516	19	1,477	(?)
Other civil divisions	1,754	1,739	15	1,754	(?)
BARNSTABLE	1,808	1,515	293	1,808	54.29
County	118	118	—	118	3.54
Cities and towns	1,674	1,381	293	1,674	51.83
Fire and water districts	16	16	—	16	(?)
BERKSHIRE	5,558	4,494	1,064	5,541	45.42
County	103	103	—	103	.84
Cities and towns	5,347	4,283	1,064	5,347	43.96
Fire and water districts	108	108	—	91	(?)
BRISTOL	32,853	28,366	4,487	30,040	82.19
County	437	327	110	437	1.20
Cities and towns	32,236	27,863	4,373	29,423	80.50
Fire and water districts	148	144	4	148	(?)
Other civil divisions	32	32	—	32	(?)
DUKES	363	363	—	363	71.18
County	34	34	—	34	6.67
Cities and towns	329	329	—	329	66.42
ESSEX	34,851	28,468	6,383	34,089	68.07
County	332	75	257	332	.66
Cities and towns	32,734	28,629	6,111	31,972	63.84
Fire and water districts	65	65	—	65	(?)
Other civil divisions	1,720	1,705	15	1,720	(?)
FRANKLIN	1,793	1,554	239	1,752	35.25
County	400	350	50	400	8.05
Cities and towns	1,207	1,020	187	1,207	24.29
Fire and water districts	186	184	2	145	(?)
Other civil divisions	—	—	—	—	—
HAMPDEN	37,544	31,806	5,738	37,362	109.41
County	1,740	1,740	—	1,740	5.10
Cities and towns	35,620	29,885	5,735	35,438	104.34
Fire and water districts	184	181	3	184	(?)
HAMPSHIRE	2,085	1,665	420	2,036	27.78
County	181	181	—	181	2.47
Cities and towns	1,669	1,259	410	1,620	22.13
Fire and water districts	235	225	10	235	(?)
MIDDLESEX	76,918	61,847	15,071	72,155	75.03
County	4,627	1,927	2,700	4,627	4.81
Cities and towns	72,155	59,784	12,371	67,392	70.57
Fire and water districts	136	136	—	136	(?)
NANTUCKET	380	380	—	380	100.00
County	—	—	—	—	—
Cities and towns	380	380	—	380	103.32
NORFOLK	23,313	19,585	3,728	23,313	74.46
County	193	83	110	193	.62
Cities and towns	23,120	19,502	3,618	23,120	74.69
Fire and water districts	—	—	—	—	—
PLYMOUTH	11,211	9,073	2,138	10,532	64.53
County	506	444	62	506	3.10
Cities and towns	10,435	8,359	2,076	9,756	60.06
Fire and water districts	270	270	—	270	(?)
SUFFOLK	167,249	165,247	2,002	129,059	145.85
County	—	—	—	—	—
Cities and towns	167,249	165,247	2,002	129,059	145.85
WORCESTER	26,351	20,212	6,139	25,314	50.89
County	1,103	—	1,103	1,103	2.22
Cities and towns	25,059	20,023	5,036	24,022	48.60
Fire and water districts	187	187	—	187	(?)
Other civil divisions	2	2	—	2	(?)

¹ Includes debt of the metropolitan district, the gross debt being \$91,265,287 and the sinking-fund assets \$45,850,917.

² Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total.....	\$409, 214	\$365, 938	\$43, 276	\$360, 739	\$83. 89
30,000 population and over.....	331, 849	303, 484	28, 365	284, 110	100. 93
Boston.....	160, 181	160, 181	-----	122, 355	155. 83
Worcester.....	15, 203	12, 477	2, 726	14, 212	72. 11
Springfield.....	21, 377	18, 352	3, 025	21, 377	140. 45
Fall River.....	13, 219	11, 554	1, 665	11, 923	103. 43
Cambridge.....	13, 059	12, 059	1, 000	10, 044	88. 26
New Bedford.....	11, 140	9, 558	1, 582	10, 354	91. 96
Somerville.....	4, 625	3, 325	1, 300	4, 625	43. 96
Lynn.....	9, 782	8, 259	1, 523	9, 203	89. 61
Lowell.....	6, 619	4, 551	2, 068	6, 619	66. 04
Lawrence.....	6, 047	4, 797	1, 250	6, 001	70. 54
Quincy.....	6, 968	5, 668	1, 300	6, 968	93. 03
Newton.....	7, 190	7, 025	165	6, 332	93. 67
Brockton.....	4, 497	3, 647	850	3, 818	59. 85
Medford.....	5, 320	4, 220	1, 100	5, 235	84. 16
Malden.....	3, 876	2, 876	1, 000	3, 588	60. 71
Holyoke.....	5, 928	4, 678	1, 250	5, 771	102. 07
Pittsfield.....	3, 280	2, 730	550	3, 280	64. 82
Everett.....	3, 733	2, 983	750	3, 558	72. 02
Haverhill.....	2, 065	1, 465	600	2, 043	41. 94
Brookline.....	2, 767	2, 767	-----	2, 767	56. 82
Chelsea.....	3, 270	2, 454	816	2, 906	63. 04
Chicopee.....	2, 696	2, 096	600	2, 696	60. 18
Salem.....	2, 567	1, 899	668	2, 567	59. 01
Fitchburg.....	2, 214	2, 014	200	2, 214	54. 41
Waltham.....	3, 301	2, 901	400	3, 270	81. 14
Arlington.....	2, 252	2, 031	221	2, 132	55. 81
Taunton.....	3, 179	2, 909	270	2, 758	73. 74
Watertown.....	2, 497	1, 947	550	2, 497	68. 22
Revere.....	2, 997	2, 061	936	2, 997	82. 11
8,000 to 30,000 population.....	51, 363	42, 008	9, 355	50, 838	59. 28
Beverly.....	1, 502	1, 202	300	1, 502	58. 90
Northampton.....	520	320	200	520	20. 97
Gloucester.....	2, 471	2, 171	300	2, 471	101. 27
Malrose.....	1, 495	1, 145	350	1, 495	62. 29
Belmont.....	1, 596	1, 596	-----	1, 547	65. 55
Framingham.....	2, 280	1, 880	400	2, 280	98. 70
Leominster.....	1, 395	1, 195	200	1, 395	62. 84
Attleboro.....	1, 337	1, 137	200	1, 087	49. 19
Methuen.....	1, 019	794	225	994	44. 98
Weymouth.....	1, 347	1, 047	300	1, 347	61. 51
Peabody.....	1, 462	1, 112	350	1, 462	67. 37
North Adams.....	787	587	200	787	36. 40
Westfield.....	1, 606	1, 436	170	1, 606	80. 30
Woburn.....	1, 992	1, 592	400	1, 992	100. 10
Gardner.....	698	648	50	698	35. 25
Milton.....	1, 263	1, 188	75	1, 263	71. 76
West Springfield.....	1, 655	1, 410	245	1, 650	94. 77
Winthrop.....	801	551	250	801	46. 84
Wakefield.....	1, 511	1, 211	300	1, 511	89. 41
Braintree.....	1, 549	1, 224	325	1, 549	93. 31
Dedham.....	690	690	-----	690	43. 40
Marlborough.....	1, 122	852	270	1, 109	70. 64
Greenfield.....	523	473	50	523	33. 74
Norwood.....	1, 423	1, 221	202	1, 423	91. 81
Saugus.....	408	158	250	408	26. 49
Newburyport.....	485	435	50	485	32. 15
Millford.....	353	148	205	353	23. 63
Southbridge.....	243	133	110	243	16. 99
Natick.....	1, 045	645	400	1, 018	72. 71
Danvers.....	864	864	-----	774	58. 20

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Winchester	\$1,246	\$1,146	\$100	\$1,246	\$95.11
Plymouth	358	258	100	358	27.45
Webster	718	493	225	718	55.26
Clinton	147	14	133	147	11.47
Adams	605	455	150	605	47.65
Wellesley	1,625	1,425	200	1,625	132.11
Amesbury	437	287	150	437	35.82
Fairhaven	408	318	90	408	35.17
Needham	1,522	1,222	300	1,522	132.35
Easthampton	178	58	120	178	15.75
Athol	368	318	50	322	29.81
Swampscott	855	755	100	855	79.91
North Attleborough	360	285	75	360	34.62
Stoneham	537	387	150	537	51.63
Andover	326	326		326	31.65
Reading	801	551	250	801	78.53
Lexington	1,223	923	300	1,223	122.30
Northbridge	209	204	5	209	21.52
Palmer	257	182	75	257	26.84
Bridgewater	560	504	65	560	61.85
Dartmouth	622	572	50	622	67.61
Ludlow	303	273	30	303	33.30
Marblehead	817	817		817	91.80
Hudson	479	459	20	479	55.70
Middleborough	211	161	50	211	24.53
Stoughton	541	351	190	541	64.40
Montague	199	199		199	24.27
2,500 to 8,000 population	19,335	15,162	4,173	19,204	44.90
Whitman	310	210	100	310	40.59
Rockland	366	231	135	366	48.64
Concord	745	670	75	674	90.14
Ware	142	102	40	142	19.23
Walpole	716	641	75	716	98.45
Barnstable	305	161	144	305	41.95
Maynard	298	298		298	41.64
Agawam	468	368	100	468	65.96
Grafton	127	52	75	127	18.07
Franklin	454	374	80	454	64.60
Chelmsford	173	98	75	173	24.64
North Andover	171	141	30	171	24.57
Millbury	166	66	100	166	23.86
Dracut	223	82	141	223	32.26
Shrewsbury	485	310	175	485	70.19
South Hadley	354	354		354	52.27
Hingham	238	238		238	35.75
Randolph	262	182	80	262	39.98
Westborough	150	75	75	150	23.40
Mansfield	315	243	72	255	40.07
Uxbridge	103	83	20	103	16.38
Spencer	179	144	35	179	28.54
Winchendon	249	199	50	249	40.15
Auburn	206	136	70	206	33.51
Great Barrington	103	103		103	17.36
Amherst	168	168		168	28.53
Billerica	312	287	25	312	53.06
Abington	214	74	140	214	86.44
Canton	162	87	75	162	27.85
Wareham	16	16		16	2.51

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Ipswich.....	\$337	\$262	\$75	\$337	\$60.19
Tewksbury.....	55	10	45	55	9.85
Somerset.....	641	641	-----	641	118.75
Orange.....	232	142	90	232	43.24
Foxborough.....	358	253	105	358	66.95
Easton.....	150	135	15	150	28.31
Monson.....	115	95	20	115	23.38
Falmouth.....	579	569	10	579	120.10
Seekonk.....	132	107	25	132	27.72
Blackstone.....	47	32	15	47	10.06
Leicester.....	114	14	100	114	25.65
Longmeadow.....	470	395	75	470	105.93
Westport.....	178	51	125	176	39.93
Dudley.....	77	67	10	77	18.05
Dalton.....	118	115	3	118	27.96
Templeton.....	128	78	50	128	30.78
Acushnet.....	104	24	80	104	25.42
Medfield.....	294	279	15	294	72.31
Lee.....	103	28	75	103	25.36
Wilmington.....	458	343	115	458	114.13
Oxford.....	142	67	75	142	36.01
Swansea.....	94	94	-----	94	23.85
Williamstown.....	92	92	-----	92	23.59
Holden.....	200	185	15	200	51.67
Provincetown.....	178	128	50	178	46.74
Warren.....	98	58	40	98	26.03
Nantucket.....	380	380	-----	380	103.32
Rockport.....	271	241	30	271	74.66
Westford.....	104	84	20	104	28.89
East Bridgewater.....	158	98	60	158	44.00
Wrentham.....	62	62	-----	62	17.30
Barre.....	5	5	-----	5	1.42
Holbrook.....	126	96	30	126	37.58
Sharon.....	277	182	95	277	82.66
Weston.....	492	492	-----	492	147.66
East Longmeadow.....	79	59	20	79	23.75
West Bridgewater.....	66	41	25	66	20.59
Bellingham.....	59	29	30	59	18.50
Medway.....	177	117	60	177	56.14
Dighton.....	-----	-----	-----	-----	-----
Belchertown.....	35	35	-----	35	11.15
Scituate.....	1,028	878	150	1,028	329.70
Cohasset.....	133	133	-----	133	43.14
Ayer.....	165	132	33	165	53.92
North Brookfield.....	42	2	40	42	18.94
Hopedale.....	100	100	-----	100	33.64
Wayland.....	119	69	50	119	40.52
Pepperell.....	27	27	-----	27	9.24
Lancaster.....	9	9	-----	9	3.11
Bourne.....	44	44	-----	44	15.20
Deerfield.....	144	114	30	144	49.97
Holliston.....	141	86	55	141	49.23
Hanover.....	462	422	40	462	164.53
Lenox.....	27	12	15	27	9.85
Norton.....	155	130	25	155	56.63
Wilbraham.....	131	111	20	131	48.18
Hadley.....	40	25	15	40	14.91
Kingston.....	52	42	10	52	19.46
Manchester.....	193	173	20	193	73.22
Rehoboth.....	54	34	20	54	20.69
Bedford.....	171	131	40	171	65.69
Hopkinton.....	135	110	25	135	52.67
Less than 2,500 population.....	6,667	5,284	1,383	6,587	32.94

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$436,600	\$329,942	\$267,129	\$101.77	\$82.30	\$75.28
State government.....	162,856	76,996	79,551	14.69	19.38	22.78
Counties.....	9,774	9,764	3,113	2.87	3.13	1.13
Cities and towns.....	360,739	242,362	183,619	83.89	60.36	51.94
Fire and water districts.....	1,477	770	846	(2)	(2)	(2)
Other civil division.....	1,754	50	-----	(2)	(2)	-----
Barnstable	1,808	700	558	54.29	26.26	20.26
Berkshire	5,541	5,211	3,904	45.42	45.30	36.02
Bristol	30,040	27,743	16,684	82.19	75.10	49.04
Dukes	363	141	122	71.13	32.32	27.02
Essex	34,089	23,235	18,829	68.07	47.04	40.73
Franklin	1,752	1,317	828	35.25	25.91	18.65
Hampden	37,362	24,063	11,246	109.41	75.66	45.08
Hampshire	2,036	1,328	776	27.78	18.65	11.98
Middlesex	72,155	42,695	29,613	75.03	52.95	42.08
Nantucket	380	15	48	100.00	5.51	16.24
Norfolk	23,313	10,559	8,218	74.46	45.67	44.92
Plymouth	10,532	9,367	5,110	64.53	58.46	33.14
Suffolk	129,059	90,619	79,666	145.48	105.57	101.25
Worcester	25,314	15,953	11,976	50.89	33.98	28.74

¹ Includes \$45,414,370 for the metropolitan district.

² Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALU- ATION			
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and improve- ments	Personal property					
State total.....	\$7,442,795	\$6,383,675	\$1,059,120	\$5,677,715	\$4,803,079	\$1,734.92	\$1,428.96	\$1,353.47
Barnstable.....	96,014	83,995	12,019	50,020	41,916	2,910.33	1,875.53	1,521.88
Berkshire.....	160,940	127,430	33,510	131,137	96,160	1,319.18	1,139.97	887.29
Bristol.....	447,682	347,255	100,427	507,051	285,004	1,224.85	1,372.57	937.77
Dukes.....	17,956	15,329	2,627	10,054	6,453	3,520.78	2,299.62	1,432.78
Essex.....	731,246	602,688	128,558	585,860	442,778	1,460.16	1,186.15	957.79
Franklin.....	71,548	55,832	15,716	57,437	33,996	1,439.60	1,129.68	766.06
Hampden.....	600,568	512,992	87,576	467,923	264,637	1,758.62	1,471.20	1,060.72
Hampshire.....	87,397	70,561	16,836	71,572	45,821	1,192.32	1,005.02	707.22
Middlesex.....	1,488,324	1,281,678	206,646	964,075	699,270	1,547.60	1,195.71	993.60
Nantucket.....	12,139	10,648	1,491	7,004	4,246	3,194.47	2,503.97	1,433.49
Norfolk.....	661,744	561,352	100,392	361,548	305,112	2,114.20	1,563.75	1,667.74
Plymouth.....	268,591	226,532	42,059	190,762	138,588	1,645.78	1,190.63	898.78
Suffolk.....	2,119,560	1,928,484	191,076	1,753,379	1,544,485	2,395.25	2,042.75	1,963.48
Worcester.....	678,186	558,899	119,287	519,893	341,234	1,363.46	1,107.52	818.74

¹ Includes \$553,378,770, valuation of "corporate excess", not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, FIRE AND WATER DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912			
	Total	State	County	Cities and towns	Fire and water districts	Other civil divisions			1931	1922	1912
State total.	\$231,212	\$7,500	\$13,062	\$210,322	\$311	\$17	\$156,285	\$82,566	\$3.11	\$2.75	\$1.72
Barnstable.....	2,527	86	255	2,129	57	-----	1,164	542	2.61	2.33	1.29
Berkshire.....	5,161	185	448	4,497	31	-----	3,463	1,633	3.21	2.64	1.70
Bristol.....	15,676	534	637	14,458	32	15	14,165	5,415	3.50	2.79	1.90
Dukes.....	393	17	47	329	-----	-----	198	88	2.19	1.97	1.36
Essex.....	22,284	760	1,243	20,278	3	-----	17,356	7,712	3.05	2.96	1.74
Franklin.....	2,000	87	196	1,663	52	2	1,566	606	2.80	2.73	1.78
Hampden.....	17,609	620	1,110	15,857	22	-----	12,885	4,281	2.93	2.75	1.62
Hampshire.....	2,681	101	293	2,240	47	-----	1,872	785	3.07	2.62	1.71
Middlesex.....	47,239	1,416	2,352	43,466	5	-----	29,090	13,034	3.17	3.02	1.86
Nantucket.....	209	10	17	242	-----	-----	140	64	2.22	2.00	1.51
Norfolk.....	17,641	605	737	16,284	15	-----	9,921	4,397	2.66	2.74	1.44
Plymouth.....	8,442	272	599	7,532	39	-----	5,822	2,444	3.14	3.05	1.76
Suffolk.....	67,497	2,080	3,964	61,453	-----	-----	44,066	25,652	3.18	2.51	1.66
Worcester.....	21,793	727	1,164	19,894	8	-----	14,577	5,969	3.21	2.80	1.75

¹ Includes \$9,944,221, levy on "corporate excess", not distributable by counties.

MICHIGAN

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Michigan relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 83 counties, the 472 cities and villages, the 7,069 school districts, and the 1,268 townships, or a total of 8,893 political units that have power to levy taxes or incur debt.

The data for Michigan were compiled largely from reports on file in the offices of the auditor general's department and the department of public instruction, Lansing, Mich., and from reports received through correspondence.

Fiscal year.—For Michigan the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, and the townships are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Michigan on January 1, 1932, was 4,962,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Michigan the aggregate of revenue receipts is in excess of governmental costs by \$12,969,352. The excess of revenue receipts over governmental costs was 0.1 percent for the State government, 20 percent for the counties, 1.4 percent for the school districts, and 1.5 percent for the townships. For the cities and villages, however, governmental costs were 1.2 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$443, 965, 421	100. 0	\$430, 996, 069	100. 0	\$782, 305, 782	100. 0	\$266, 717, 413	100. 0
State government....	102, 262, 634	23. 0	102, 187, 813	23. 7	60, 581, 991	7. 7	42, 213, 648	15. 8
Counties.....	82, 045, 933	18. 5	68, 392, 628	15. 9	76, 917, 943	9. 8	52, 940, 240	19. 8
Cities and villages ¹ ...	169, 249, 047	38. 1	171, 283, 284	39. 7	522, 978, 231	66. 9	107, 863, 629	40. 4
School districts ¹	80, 889, 845	18. 2	79, 756, 541	18. 5	115, 704, 645	14. 8	59, 270, 837	22. 2
Townships.....	9, 517, 962	2. 1	9, 375, 803	2. 2	6, 122, 972	. 8	4, 429, 059	1. 7

¹ Data for the schools of Detroit included with data for cities and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Michigan and all subdivisions of the State amounted to \$443,965,421, or an average of \$89.47 for each person in the State. Of this amount \$102,262,634 was for the State; \$82,045,933 for the counties; \$169,249,047 for the cities and villages; \$80,889,845 for the school districts; and \$9,517,962 for the townships. The revenues collected include \$244,261,092, general property taxes; \$13,745,922, special taxes; \$40,114,678, licenses and permits; \$27,455,306, special assessments; \$48,442,712, subventions, donations, and pension assessments; \$6,434,131, interest, rents, and highway privileges; \$36,472,520, earnings of public service enterprises; \$25,556,002, earnings of general departments; and \$1,483,058, fines, forfeits, and escheats. Of the \$48,442,712 classified as subventions, donations, and pension assessments, \$7,464,937 represents subventions by the Federal Government to the State, principally for highways.

The Covert road and the drain districts of Michigan are under county supervision, and the data for these districts are included with the data for the counties. The schools of Detroit are under the jurisdiction of the city government. Therefore, the data for these schools are included with the data for the city.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to \$36,412,000 in 1912, \$113,220,000 in 1922, and \$179,625,505 in 1932, this being an increase of 58.7 percent from 1922 to 1932, and 393.3 percent from 1912 to 1932. Special taxes amounted to \$889,000 in 1912, \$9,625,000 in 1922, and \$13,737,764 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$3,140,000 in 1912, \$13,734,000 in 1922, and \$40,068,705 in 1932. Special assessments amounted to \$3,071,000 in 1912, \$10,699,000 in 1922, and \$27,078,792 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Michigan and all subdivisions of the State for 1932 amounted to \$430,996,069, or an average expenditure of \$86.86 per person. Of the total amount expended, \$102,187,813 was disbursed by the State government; \$68,392,628 by the counties; \$171,283,284 by the cities and villages; \$79,756,541 by the school districts; and \$9,375,803 by the townships. The total comprises \$290,937,055 for operation and maintenance of general departments; \$23,704,315 for operation and maintenance of public-service enterprises; \$41,217,663 for interest on debt; and \$75,137,036 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, and the school districts are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for the city of Detroit may include certain other expenditures such as for elections, financial officers, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Michigan were limited to the State, counties, and cities and villages with a population of

2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from \$40,611,000 to \$239,595,998, or 490 percent; interest payments, from \$1,900,000 to \$34,748,797, or 1,728.9 percent; and outlay payments, from \$13,681,000 to \$63,202,004, or 362 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, and the townships, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Michigan and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$782,305,782, or an average per capita of \$157.66. In 1922 the average per capita was \$94.09, and in 1912, \$20.43.

Of the total debt reported for 1932, \$60,581,991 was for the State government; \$76,917,943 for the counties; \$522,978,231 for the cities and villages; \$115,704,645 for the school districts; and \$6,122,972 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 18.9 percent from 1922 to 1932 and 754.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 132.2 percent from 1922 to 1932 and 1,264.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Michigan, an annual assessment is made of all property in the State liable to taxation, in the several townships, cities, and villages, by the supervisors of the several townships and wards, or in cities and villages where provision is made in the acts of incorporation or charter for some other assessing officer, then by such assessing officer. Real property is assessed in the township or place where situated to both the owner and occupant; while personal property, unless otherwise provided, is assessed to the owner in the township in which he is an inhabitant on the second Monday of April of the year in which the assessment is made.

The assessed valuation of all property in Michigan subject to levies of the general property tax was \$8,262,954,179 in 1932 as compared with \$5,929,615,000 in 1922 and \$2,317,562,000 in 1912. The per capita assessed valuation increased from \$789.19 in 1912 to \$1,542.08 in 1922, and to \$1,665.25 in 1932.

TAX LEVIES

In general, all taxes are collected by the several township and city treasurers or collectors before March 1 of each year. City treasurers are collectors of State and county taxes within their respective cities, and all other taxes and assessments levied therein.

The total levies of the general property tax for the State and all subdivisions were \$47,998,000 for 1912, \$168,797,000 for 1922, and \$266,717,413 for 1932, this being a per capita of \$16.34, \$43.90, and \$53.75, respectively.

Of the total levies reported for 1932, \$42,213,648 was for the State government; \$52,940,240 for the counties; \$107,863,629 for the cities and villages; \$59,270,837 for the school districts; and \$4,429,059 for the townships. The average rate of levy per \$100 of the assessed valuation was \$2.07 for 1912, \$2.85 for 1922, and \$3.23 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments and enter- prises	Earnings of public service enter- prises
				Total	General property	Special	Licenses and permits							
Grand total	4,982,000	\$443,966	\$89.47	\$298,192	\$944,981	\$13,746	\$40,115	\$27,455	\$1,483	\$47,023	\$1,490	\$6,434	\$25,556	\$36,473
State government	4,962,000	102,263	20.61	84,026	36,060	\$13,146	34,820	634	47	7,464	837	2,196	6,671	388
Counties	4,962,000	52,046	16.53	52,746	47,860	552	4,334	15,985	350	7,485	2	674	4,804	388
Cities and villages	3,781,135	186,249	44.76	99,724	98,745	40	939	10,646	1,083	9,136	551	3,332	8,731	36,046
School districts	\$80,890	\$80,890	(^c)	52,611	52,611					22,922	9	212	5,136	
Townships	9,518	9,518	(^c)	9,015	8,965	8	22	190	3	16	21	20	214	39
ALCONA														
County	4,989	212	42.49	122	121		1		4	73		4	9	
Cities and villages	4,989	78	15.63	38	37		1		4	29		3	4	
School districts	688	4	5.81	4	4									
Townships		96	(^c)	47	47					44			5	
ALGER		34	(^c)	33	33							1		
County	682	9,327	73.12	441	441				2	140		3	78	18
Cities and villages	9,327	230	24.66	129	129				2	28		1	70	
School districts	3,956	66	16.68	54	54									12
Townships		319	(^c)	197	197					112		2	8	6
ALLEGAN		67	(^c)	61	61									
County	39,200	1,885	48.09	1,221	1,205	2	14	176	4	335		10	105	34
Cities and villages	39,200	650	16.58	373	360	2	11	149	3	90		3	32	32
School districts	12,488	263	23.52	211	209		2	27				4	19	32
Townships		727	(^c)	428	428					245		2	1	53
ALPENA		215	(^c)	209	208		1		1			2	1	2
County	18,700	810	43.32	556	551		3		2	150		3	31	68
Cities and villages	18,700	250	13.37	200	196	2	2		1	45		1	3	68
School districts	12,300	246	20.00	168	167		1		1			2	7	68
Townships		274	(^c)	149	149					105			20	1
		40	(^c)	39	39									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Licenses and permits							
ANTRIM.....	9,979	\$427	\$42.79	\$268	\$266	—	—	—	\$1	\$113	—	—	\$27	\$18
County.....	9,979	116	11.62	82	80	2	—	—	1	29	—	—	4	—
Cities and villages.....	2,882	41	14.23	22	22	—	—	—	—	—	—	—	1	18
School districts.....	—	212	(4)	110	110	—	—	—	—	83	—	—	10	—
Townships.....	—	58	(4)	54	54	1	—	—	—	1	—	—	3	—
AENAC.....	8,007	317	39.59	173	171	2	—	\$24	1	99	—	\$1	19	—
County.....	8,007	130	16.24	76	74	2	—	24	1	27	—	1	1	—
Cities and villages.....	1,849	11	5.95	10	10	—	—	—	—	—	—	—	1	—
School districts.....	—	151	(4)	64	64	—	—	—	—	72	—	—	15	—
Townships.....	—	25	(4)	23	23	—	—	—	—	—	—	—	2	—
BARAGA.....	9,400	660	70.21	455	454	1	—	—	2	136	—	1	24	42
County.....	9,400	123	17.55	123	123	—	—	—	2	27	—	—	13	—
Cities and villages.....	3,466	98	28.27	56	55	1	—	—	—	—	—	—	—	42
School districts.....	—	291	(4)	177	177	—	—	—	—	109	—	1	4	—
Townships.....	—	106	(4)	99	99	—	—	—	—	—	—	—	7	—
BARRY.....	20,928	926	44.25	640	634	\$1	5	29	2	167	—	5	63	20
County.....	20,928	351	16.77	238	232	1	5	29	2	54	—	5	23	—
Cities and villages.....	8,075	48	5.94	25	25	—	—	—	—	—	—	—	3	20
School districts.....	—	447	(4)	298	298	—	—	—	—	113	—	—	36	—
Townships.....	—	80	(4)	79	79	—	—	—	—	—	—	—	1	—
BAY.....	69,474	3,758	54.09	2,119	2,110	2	7	94	11	568	—	55	377	534
County.....	69,474	706	10.16	423	417	2	4	74	5	127	—	14	63	—
Cities and villages.....	50,045	1,321	26.40	648	645	—	—	20	6	43	—	38	32	534
School districts.....	—	1,616	(4)	943	943	3	—	—	—	398	—	3	272	—
Townships.....	—	115	(4)	105	105	—	—	—	—	—	—	—	10	—

BENZIE	6,587	328	49.49	209	207	1	1	2	1	86	1	23	4
County.....	6,587	108	16.09	71	69	1	1	2	1	28	1	6	
Cities and villages.....	3,280	35	10.67	26	26							3	4
School districts.....		155	(1)	84	84					58		13	
Townships.....		30	(1)	28	28							2	
BERREN													
County.....	84,200	6,710	79.69	3,313	3,292	6	15	2,260	18	636	14	193	287
Cities and villages.....	84,200	3,663	43.50	1,395	1,377	6	12	2,030	12	182	10	25	
School districts.....	48,477	1,228	27.39	775	772		3	230	6	50		50	287
Townships.....		1,562	(1)	989	989					454	4	116	
		157	(1)	154	154							3	
BRANCH													
County.....	23,950	1,109	46.30	653	644	2	7	55	5	177	5	107	107
Cities and villages.....	23,950	260	19.21	269	260	2	7	53	3	64	5	66	
School districts.....	11,037	211	19.12	94	94			2	2			6	107
Townships.....		396	(1)	238	238					113		35	
		52	(1)	52	52								
CALHOUN													
County.....	89,500	4,901	54.76	3,172	3,132	7	33	283	27	617	27	525	244
Cities and villages.....	89,500	1,084	12.11	707	688	7	12	139	9	188	12	29	
School districts.....	60,266	1,352	23.43	867	848		19	144	18	22	11	40	244
Townships.....		2,347	(1)	1,483	1,483		2			407	4	453	
		118	(1)	115	115							3	
CASS													
County.....	21,000	1,097	52.24	698	691	1	6	123	2	167	7	63	37
Cities and villages.....	21,000	521	24.81	343	336	1	6	102	2	53	6	18	
School districts.....	8,703	147	16.89	82	82			21			1	6	37
Townships.....		364	(1)	211	211					114		39	
		65	(1)	62	62							3	
CHARLEVOIX													
County.....	11,981	811	67.69	474	471		3	7	1	156	8	91	74
Cities and villages.....	11,981	287	23.95	210	208		2		1	33	7	36	
School districts.....	6,619	188	28.40	78	77		1	7				29	74
Townships.....		299	(1)	149	149					123	1	26	
		37	(1)	37	37								
CHEBOYGAN													
County.....	11,502	565	46.12	381	378	2	1		3	136	3	17	25
Cities and villages.....	11,502	227	19.74	190	189	1			2	31	1	3	
School districts.....	6,098	96	15.74	66	65		1		1		1	3	
Townships.....		207	(1)	91	91					105	1	10	25
		35	(1)	34	33	1						1	
CHIPPewa													
County.....	25,100	1,329	52.95	962	956	1	5	11	8	215	6	121	6
Cities and villages.....	25,100	481	16.16	345	345	1	2		3	52	2	76	
School districts.....	14,616	240	16.42	205	202		3	11	5		3	10	6
Townships.....		539	(1)	340	340					163	1	35	
		69	(1)	69	69								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS											Earnings of public service enter- prises	
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest		
				Total	General property	Special	Licenses and permits							
CLARE	7,032	\$366	\$52.05	\$237	\$233	---	\$4	---	\$1	\$81	---	\$2	\$34	\$11
County	114	114	16.21	78	78	---	4	---	1	25	---	2	4	---
Cities and villages	2,371	55	23.20	43	43	---	---	---	---	---	---	---	1	11
School districts	162	162	()	79	79	---	---	---	---	56	---	---	27	---
Townships	35	35	()	33	33	---	---	---	---	---	---	---	2	---
CLINTON	24,400	1,087	44.55	527	521	\$1	5	\$233	2	239	---	10	58	18
County	456	456	18.69	110	104	1	5	228	2	99	---	6	11	---
Cities and villages	7,688	100	13.01	72	72	---	---	5	---	---	---	3	2	18
School districts	424	424	()	240	240	---	---	---	---	140	---	1	43	---
Townships	107	107	()	105	105	---	---	---	---	---	---	---	2	---
CRAWFORD	3,097	165	53.28	104	103	---	1	1	1	45	---	---	11	3
County	3,097	74	23.89	46	45	---	1	---	1	21	---	---	6	---
Cities and villages	1,973	16	8.11	12	12	---	---	1	---	---	---	---	---	3
School districts	63	63	()	34	34	---	---	---	---	24	---	---	5	---
Townships	12	12	()	12	12	---	---	---	---	---	---	---	---	---
DELTA	32,500	1,904	58.88	915	885	1	29	16	3	403	---	1	38	528
County	422	422	12.98	344	343	1	---	---	1	63	---	---	14	---
Cities and villages	20,341	723	35.54	176	147	---	29	16	2	---	---	1	---	528
School districts	662	662	()	305	305	()	---	---	---	340	---	---	17	---
Townships	97	97	()	90	90	---	---	---	---	---	---	---	7	---
DICKINSON	31,700	1,830	57.73	1,345	1,336	6	3	18	5	348	---	3	25	86
County	31,700	362	11.42	298	292	6	---	2	2	58	---	1	1	---
Cities and villages	21,742	496	22.35	371	368	---	3	16	3	---	---	---	14	82
School districts	893	893	()	592	592	---	---	---	---	290	---	2	9	---
Townships	89	89	()	84	84	---	---	---	---	---	---	---	1	4

EATON.....	32,100	1,432	44,61	892	883	1	8	78	6	241	---	---	8	102	105
County.....	32,100	319	15,30	319	127	1	8	73	3	71	---	---	5	20	---
Cities and villages.....	15,562	241	15,49	127	356	---	---	3	3	---	---	---	2	1	105
School districts.....	---	606	(^o)	356	90	---	---	2	---	170	---	---	1	81	---
Townships.....	---	90	(^o)	90	---	---	---	---	---	---	---	---	---	---	---
EMMET.....	15,109	1,068	72,67	661	614	1	46	15	4	201	---	---	10	16	191
County.....	15,109	323	21,38	288	222	1	45	---	2	43	---	---	10	---	---
Cities and villages.....	8,266	391	47,30	146	145	---	1	15	2	35	---	---	---	2	191
School districts.....	---	332	(^o)	195	185	---	---	---	---	123	---	---	---	14	---
Townships.....	---	52	(^o)	52	52	---	---	---	---	---	---	---	---	---	---
GENESEE.....	226,300	12,213	53,97	8,982	7,982	38	43	805	55	1,638	---	---	151	841	652
County.....	226,300	2,297	10,15	1,325	1,325	38	24	305	16	419	---	---	53	117	---
Cities and villages.....	180,212	4,665	25,89	2,769	2,769	---	18	500	39	104	---	---	91	485	652
School districts.....	---	5,103	(^o)	3,760	3,760	---	---	---	---	1,115	---	---	4	224	---
Townships.....	---	148	(^o)	139	138	---	1	---	---	---	---	---	3	5	---
GLADWIN.....	7,424	321	43,24	171	166	---	5	20	1	92	---	---	4	26	7
County.....	7,424	114	15,36	60	55	---	5	20	1	25	---	---	3	5	---
Cities and villages.....	1,776	21	11,82	13	13	---	---	---	---	---	---	---	---	1	7
School districts.....	---	146	(^o)	59	59	---	---	---	---	67	---	---	1	19	---
Townships.....	---	40	(^o)	39	39	---	---	---	---	---	---	---	---	1	---
GOGBIC.....	31,577	3,257	103,14	2,587	2,584	1	2	17	4	283	---	---	5	157	187
County.....	31,577	869	27,52	734	732	1	---	---	2	55	---	---	1	77	---
Cities and villages.....	22,011	842	38,25	603	602	---	1	17	2	---	---	---	2	24	187
School districts.....	---	1,279	(^o)	987	987	---	---	---	---	238	---	---	2	52	---
Townships.....	---	267	(^o)	263	263	---	---	---	---	---	---	---	---	4	---
GRAND TRAVERSE.....	20,100	857	42,64	497	492	1	4	13	5	177	---	---	4	21	140
County.....	20,100	233	11,59	170	166	1	3	---	5	53	---	---	2	3	---
Cities and villages.....	13,329	265	19,88	110	109	---	1	13	---	---	---	---	2	---	140
School districts.....	---	334	(^o)	195	195	---	---	---	---	124	---	---	---	15	---
Townships.....	---	25	(^o)	22	22	---	---	---	---	---	---	---	---	3	---
GRATIOT.....	30,252	1,408	46,54	871	866	1	4	101	2	255	---	---	9	103	63
County.....	30,252	480	15,87	285	280	1	4	100	1	66	---	---	2	24	---
Cities and villages.....	12,485	218	17,46	131	131	---	---	1	1	---	---	---	6	14	63
School districts.....	---	601	(^o)	346	346	---	---	---	---	189	---	---	1	65	---
Townships.....	---	109	(^o)	109	109	---	---	---	---	---	---	---	---	---	---
HILLSDALE.....	27,417	1,157	42,20	630	620	2	8	196	13	114	---	---	5	62	137
County.....	27,417	664	24,22	364	355	2	7	194	13	68	---	---	4	21	---
Cities and villages.....	10,247	228	22,25	88	88	---	---	2	---	---	---	---	---	1	137
School districts.....	---	187	(^o)	101	101	---	---	---	---	46	---	---	1	39	---
Townships.....	---	78	(^o)	77	76	---	1	---	---	---	---	---	---	1	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS													
			Total	Per capita	Taxes				Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and Interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General property	Special									
HOUGHTON			\$2,424	\$45.86	\$1,616	\$1,615		\$1	\$1	\$3	\$578		\$15	\$146	\$65	
County			649	12.28	509	509				3	80		1	56		
Cities and villages			307	15.79	238	237	1						2	2	65	
School districts			1,308	()	720	720					498		10	80		
Townships			160	()	149	149		1					2	8		
HURON			1,411	45.32	750	738	\$3	9	251	2	294		13	59	42	
County			630	20.24	292	282	3	7	251	2	68		9	8	39	
Cities and villages			132	14.81	92	90		2						1		
School districts			525	()	247	247					226		4	48		
Townships			124	()	119	119								2	3	
INGHAM			8,538	69.64	4,448	4,406	19	23	619	26	1,013		62	273	2,097	
County			1,269	10.35	789	757	19	13	120	6	247		21	86		
Cities and villages			92,445	51.34	1,979	1,969		10	499	20	20		37	94	2,097	
School districts			2,401	()	1,561	1,561					746		3	91		
Townships			122	()	119	119							1	2		
IONIA			35,400	51.16	1,026	1,017	2	7	278	3	248		10	161	86	
County			863	24.38	424	416	2	6	270	3	70		9	87		
Cities and villages			157	15.29	157	157			8					6	83	
School districts			596	()	353	353					178		1	64		
Townships			98	()	92	91		1						2		
IOSCO			7,617	57.74	275	273		2	36	1	83		2	32	5	
County			172	22.88	105	103		2	36	1	27			3		
Cities and villages			36	12.37	29	29										
School districts			178	()	94	94					56		2	28		
Townships			48	()	47	47								1		
IRON			20,805	95.51	1,568	1,556		2	13	2	219		12	79	104	
County			439	21.10	346	346				2	55		8	28		
Cities and villages			510	37.24	377	377			13				2	16	102	
School districts			815	()	634	634					164		2	15		
Townships			223	()	201	199		2					20	20	2	

ISABELLA	21, 128	948	44.87	524	517	1	6	64	1	210	4	120	26
County	354	185	16.76	185	180	1	4	56	1	52	4	56	
Cities and villages	123	51	20.33	51	51			7				40	26
School districts	354	172	(^c)	172	172					168		24	
Townships	117	116	(^c)	116	114		2	1					
JACKSON	93, 700	4, 752	49.66	3, 274	3, 251	4	19	118	18	637	35	442	205
County	93, 700	1, 362	1.86	1, 362	1, 046	4	10	14	10	194	6	78	
Cities and villages	56, 990	1, 398	23.30	1, 398	1, 775	4	8	104	8	248	26	248	205
School districts	1, 894	1, 894	(^c)	1, 894	1, 339					442	2	111	
Townships	98	92	(^c)	92	91		1				1	6	
KALAMAZOO	64, 800	5, 101	53.81	3, 397	3, 370	6	21	299	30	740	5	156	405
County	64, 800	1, 251	13.20	853	837	6	10	109	5	203	16	65	
Cities and villages	60, 938	1, 656	27.18	939	928		11	178	25		5	54	405
School districts	2, 062	2, 062	(^c)	1, 465	1, 495					528	3	36	
Townships	132	110	(^c)	110	110			12		9		1	
KALKASKA	3, 799	170	44.75	92	91		1			63		15	
County	3, 799	44	11.58	21	20		1			21		2	
Cities and villages	1, 020	8	7.84	8	8								
School districts	95	95	(^c)	42	42					42		11	
Townships	23	21	(^c)	21	21							2	
KENT	250, 300	15, 231	61.05	9, 690	9, 563	23	99	1, 287	97	2, 081	11	613	1, 158
County	250, 300	2, 353	9.52	1, 574	1, 521	27	25	195	21	486	18	89	
Cities and villages	186, 617	5, 674	35.96	3, 626	3, 554		72	1, 092	76		308	365	1, 158
School districts	5, 939	4, 212	(^c)	4, 212	4, 212	1	1			1, 565	18	154	
Townships	285	278	(^c)	278	276					2		6	
KEWEENAW	5, 076	259	51.02	196	196				1	58	1	2	1
County	5, 076	77	15.17	55	55					21		1	
Cities and villages	624	3	4.81	2	2								1
School districts	108	108	(^c)	69	69					37	1	1	
Townships	71	71	(^c)	70	70				1				
LAKE	4, 066	204	50.17	124	100		24			72		8	
County	4, 066	79	19.43	53	29		24			22		4	
Cities and villages	856	3	3.51	3	3								
School districts	96	96	(^c)	43	43					49		4	
Townships	26	26	(^c)	25	25					1			
LAPER	28, 800	1, 502	52.15	807	800	1	6	282	1	208	17	156	31
County	28, 800	809	28.09	345	338	1	6	281	1	61	16	106	
Cities and villages	134	134	13.69	100	100			1			2	2	31
School districts	9, 787	477	(^c)	281	281					147	1	48	
Townships	82	81	(^c)	81	81							1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS										Earnings of general depart- ments	Earnings of public service enter- prises
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest		
				Total	General property	Special								Licenses and permits
LEELANAU	8,206	\$326	\$36.73	\$214	\$212	\$2	\$272		\$100		\$3	\$8	\$1
County	8,206	119	14.50	87	85	2	260		29		1	2	1
Cities and villages	1,318	11	8.35	9	9		12		71		1	6	
School districts	153	43	()	75	75								
Townships	43		()	43	43								
LENAWEE	50,200	2,477	48.34	1,516	1,502	10	\$272	\$13	393	\$1	9	158	115
County	50,200	858	17.09	451	439	8	260	11	117		4	15	
Cities and villages	50,200	469	18.69	314	312	2	12	2			4	22	115
School districts	25,098	957	()	559	559				276		1	121	
Townships	193	193	()	192	192					1			
LIVINGSTON	19,600	1,064	54.29	722	716	4	25	2	161		5	134	15
County	19,600	479	24.44	298	292	4	25	2	55		5	94	
Cities and villages	6,476	109	16.83	92	92							37	15
School districts	389	87	()	246	246				106			1	
Townships	87	87	()	86	86								
LUCE	6,600	444	67.27	295	295			1	56		2	50	40
County	6,600	162	24.65	122	122			1	24			15	
Cities and villages	2,465	70	25.40	10	10							20	40
School districts	128	()	()	82	82				32		2	12	
Townships	84	84	()	81	81							3	
MACONAC	8,900	468	52.58	316	311	4	1	1	111			39	
County	8,900	170	19.10	109	107	1		1	27			33	
Cities and villages	2,675	43	16.07	37	37	3	1					2	
School districts		176	()	89	89				84			3	
Townships	79	79	()	78	78							1	
MACOMB	83,900	6,424	76.66	3,651	3,632	7	1,696	48	642		87	126	184
County	83,900	3,422	40.84	1,719	1,710	2	1,452	12	163		27	49	
Cities and villages	45,440	923	20.31	487	478	9	198	36			4	14	184
School districts		1,718	()	1,127	1,127				479		54	58	
Townships		361	()	318	317	1	36				2	5	

MANISTEE.....	17,409	933	53.59	653	640	3	10	3	1	6	168	19	59	27
County.....	17,409	252	14.48	188	182	3	3	1	1	4	43	8	8	27
Cities and villages.....	9,386	128	17.90	128	121	7	7	1	1	2	125	11	50	27
School districts.....		425	(1)	250	250								1	
Townships.....		88	(1)	87	87									
MARQUETTE.....	44,076	3,113	70.63	2,082	2,071	10	1	5	5	12	372	7	203	431
County.....	44,076	692	15.70	561	557	4	4	1	1	8	80	43	43	431
Cities and villages.....	30,880	1,026	33.21	563	562		1	5	5	4	1	6	21	426
School districts.....		1,158	(1)	727	727						292	1	188	5
Townships.....		237	(1)	231	225	6							1	
MASON.....	18,756	805	42.92	572	566	2	4	3	3	3	163	2	59	3
County.....	18,756	284	15.14	212	206	2	4	2	2	3	47	2	18	3
Cities and villages.....	10,645	108	10.15	104	104			1	1				40	3
School districts.....		352	(1)	196	196						116			
Townships.....		61	(1)	60	60									
MECOSTA.....	15,738	647	41.11	339	335		4	9	9		170	7	96	26
County.....	15,738	201	12.77	83	79		4	7	7		40	1	70	26
Cities and villages.....	5,746	98	17.06	62	62		4	2	2			3	5	26
School districts.....		316	(1)	164	164						130	1	21	
Townships.....		32	(1)	30	30							2		
MENOMINEE.....	23,652	1,104	46.68	763	761		2	6	6	3	253	3	23	53
County.....	23,652	352	14.88	293	293		4	4	4	2	50	1	2	53
Cities and villages.....	11,698	204	17.44	145	143		2	2	2	1		2	1	53
School districts.....		470	(1)	252	252						203		15	
Townships.....		78	(1)	73	73								5	
MIDLAND.....	19,500	1,087	55.74	718	713	1	4	94	94	2	169	5	67	32
County.....	19,500	421	21.59	275	270	1	4	93	93	2	48	3	9	32
Cities and villages.....	9,167	163	17.78	122	122						121	1	98	
School districts.....		436	(1)	256	256									
Townships.....		67	(1)	65	65			1	1				1	
MISSAUKEE.....	6,992	293	41.91	178	176		2			1	94	1	16	3
County.....	6,992	88	16.30	86	86		2			1	24	1		3
Cities and villages.....	1,073	114	13.05	11	11									
School districts.....		142	(1)	57	57		57				70		15	3
Townships.....		23	(1)	22	22								1	
MONROE.....	55,100	3,684	66.86	1,749	1,737	4	8	1,263	1,263	19	381	31	67	174
County.....	55,100	1,849	33.56	692	684	4	4	1,110	1,110	16	117	11	3	
Cities and villages.....	22,352	880	36.37	513	515		3	153	153	3		16	16	174
School districts.....		839	(1)	529	529						264	3	43	
Townships.....		116	(1)	110	109		1					1	5	
MONTCALM.....	27,471	1,042	37.93	685	678		6	33	33	2	216	6	73	27
County.....	27,471	341	12.41	240	233	1	6	29	29	2	63	3	4	26
Cities and villages.....	10,154	119	11.72	87	87			4	4			1	1	
School districts.....		489	(1)	266	266						153	2	68	
Townships.....		93	(1)	92	92									1

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Licenses and permits							
MONTGOMERY		\$120	\$42.64	\$63	\$62		\$1			\$48			\$9	
County	2,814	46	16.35	22	21		1			23			1	
Cities and villages	2,814	1	3.46	1										
School districts	289			30	30					25			8	
Townships	63	10	(9)	10	10									
MUSKOGEE		5,333	60.89	3,485	3,451	\$11	23	\$438	\$21	634			466	\$263
County	88,400		15.72	976	964	11	11	189	3	158			52	
Cities and villages	88,400	1,390	23.83	994	983		11	249	18				67	263
School districts	69,227	1,282	(9)	1,282						476			344	
Townships	2,107	233	(9)	233	232		1						3	
NEWAYGO		765	44.92	527	521	1	5	10	2	153			50	19
County	17,029		13.57	154	148	1	5	9	1	44			19	
Cities and villages	17,029	231	17.99	57	57			1					4	5
School districts	4,557	82	(9)	216	216					104			26	19
Townships	346	106	(9)	100	100				1	5				
OAKLAND		19,903	85.83	12,324	12,238	34	52	4,221	126	1,559	\$5		943	621
County	231,900		37.04	4,452	4,387	34	31	3,543	16	422			109	
Cities and villages	231,900	8,590	31.01	3,200	3,181		19	615	110	26	5		28	621
School districts	157,948	4,898	(9)	3,941	3,941					1,111			293	
Townships	5,583	5,583	(9)	731	729		2	63					505	
OCEANA		655	47.45	400	397								36	
County	13,805		14.20	133	130		3	10	1	135	17		42	48
Cities and villages	13,805	196	19.16	35	35		3	8	1	37			16	
School districts	4,331	83	(9)	120	120								1	47
Townships	243	133	(9)	112	112			2		98			24	1
													17	

OGEMAW	6,595	337	51.10	201	198	3	30	1	74	5	24
County.....	6,595	151	27.90	88	85	3	29	1	25	3	4
Cities and villages.....	1,502	19	12.65	15	15						2
School districts.....		112	()	44	44		1		48	2	18
Townships.....		55	()	54	54						
ONTONAGON	11,114	807	72.61	638	638			2	151		12
County.....	11,114	276	24.53	238	238			2	30		6
Cities and villages.....	1,937	28	14.46	24	24						4
School districts.....		357	()	232	232				121		4
Townships.....		146	()	144	144						2
OSCEOLA	12,806	587	45.84	331	327	1	3	1	141		97
County.....	12,806	206	16.09	108	104	1	3	1	34	1	62
Cities and villages.....	4,502	32	11.99	32	32						7
School districts.....		264	()	129	129				107		14
Townships.....		63	()	62	62						28
OSCODA	1,728	154	86.12	102	84		18		44		8
County.....	1,728	73	42.25	64	36		18		17		2
School districts.....		68	()	35	35				27		6
Townships.....		13	()	13	13						
OTSEGO	5,554	255	45.91	175	174		1		65		14
County.....	5,554	117	21.07	82	81		1		24	1	10
Cities and villages.....	2,083	17	8.16	17	17						
School districts.....		107	()	62	62				41		4
Townships.....		14	()	14	14						
OTTAWA	56,100	3,309	58.98	1,645	1,612	3	30	227	541	9	132
County.....	56,100	867	15.45	355	343	3	9	129	116	15	45
Cities and villages.....	28,968	1,213	41.87	362	342		20	98		16	13
School districts.....		1,067	()	940	900				425	2	70
Townships.....		142	()	138	137		1				4
PRESQUE ISLE	11,330	468	41.31	264	261	1	2	1	114		83
County.....	11,330	198	17.48	99	96	1	2		31	1	67
Cities and villages.....	5,286	29	5.49	24	24			1			
School districts.....		199	()	99	99				83	1	16
Townships.....		42	()	42	42						
ROSCOMMON	2,100	147	70.00	101	101			2	35		6
County.....	2,100	60	28.57	36	36			2	20	1	2
Cities and villages.....	412	4	9.71	2	2						
School districts.....		54	()	34	34				15		4
Townships.....		29	()	29	29						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS										Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments					
				General property	Special	Licenses and permits									
SAGINAW															
County	124,200	\$7,330	\$59.02	\$4,728	\$5	\$9	\$955	\$15	\$902	\$8	\$136	\$240	\$332		
Cities and villages	124,200	2,150	17.31	1,272	5	2	556	4	228		30	53			
School districts	88,116	2,546	28.89	1,639		7	395	11	21	8	101	33	331		
Townships		2,375	(^c)	1,565					653		4	153			
		259	(^c)	252			4				1	1		1	
St. CLAIR															
County	69,200	5,732	82.83	2,822	5	7	1,894	17	560		34	199	194		
Cities and villages	69,200	2,997	43.31	1,012	5	6	1,725	8	139		19	83	139		
School districts	44,573	1,074	24.10	654			1,169	9	31		11	16	184		
Townships		1,490	(^c)	1,006		1			390		4	90			
		171	(^c)	151							10	10		10	
St. JOSEPH															
County	31,300	1,743	55.69	984	4	8	202	2	233		8	112	190		
Cities and villages	31,300	591	18.88	330	4	7	158	2	77		6	7			
School districts	19,011	415	21.83	148			44				1	33	189		
Townships		666	(^c)	438		1			156		1	71			
		71	(^c)	68								1		1	
SANILAC															
County	27,751	1,688	60.83	908	1	5	439	1	243	2	4	70	15		
Cities and villages	27,751	995	35.85	477	1	4	439	1	61		1	11	15		
School districts	7,142	77	10.78	57		1				2		57			
Townships		477	(^c)	236					182		2	1			
		139	(^c)	138											
SCHOOLCRAFT															
County	8,451	535	63.31	388	3			1	105		4	17	17		
Cities and villages	8,451	218	25.90	176	3			1	30		1	7	3		
School districts	5,198	80	15.39	59							1	1	17		
Townships		199	(^c)	117					75		1	1	6		
		38	(^c)	36								1		1	

SHIAWASSEE	40,100	1,739	43.37	1,091	1,081	1	9	126	6	327	6	102	81
County	40,100	1,739	43.37	1,091	1,081	1	9	126	6	327	6	102	81
Cities and villages	23,111	736	14.71	412	412	1	1	246	2	86	4	10	81
School districts		91	(^c)	91	91			412		241	1	82	
Townships			(^c)										
TUSCULA	32,934	1,583	48.07	934	923	1	10	258	1	297	14	69	10
County	32,934	1,583	48.07	934	923	1	10	258	1	297	14	69	10
Cities and villages	9,508	100	10.62	84	80		4	254	1	73	12	2	10
School districts		619	(^c)	329	329			4		224	2	64	
Townships		140	(^c)	138	138							2	
VAN BUREN	33,000	1,726	52.30	1,015	1,002	3	10	149	8	297	1	202	48
County	33,000	1,726	52.30	1,015	1,002	3	10	149	8	297	1	202	48
Cities and villages	13,634	290	19.07	175	173	3	2	142	6	81	3	72	
School districts		732	(^c)	413	413			6	2	216	1	25	48
Townships		154	(^c)	151	150		1	1				103	
WASHTENAW	68,300	5,001	74.54	3,041	3,007	9	25	654	22	571	26	245	526
County	68,300	5,001	74.54	3,041	3,007	9	25	654	22	571	26	245	526
Cities and villages	45,955	1,615	35.14	897	887	9	10	110	19	171	11	32	
School districts		1,675	(^c)	1,107	1,107			110		400	6	48	
Townships		193	(^c)	1,190	1,189		1				6	162	
WAYNE	2,010,400	158,494	78.84	101,787	96,943	337	4,507	5,061	705	14,090	489	8,856	23,979
County	2,010,400	158,494	78.84	101,787	96,943	337	4,507	5,061	705	14,090	489	8,856	23,979
Cities and villages	1,986,277	130,123	60.48	71,734	71,049	40	3,862	5,610	63	8,929	2,627	2,300	
School districts		8,15,175	(^c)	10,581	10,581			66	642	8,773	2,454	6,451	23,979
Townships		158,683	(^c)	608	608					4,488	9	87	
WEXFORD	16,827	799	47.48	508	504	1	3	11	1	169	9	80	21
County	16,827	799	47.48	508	504	1	3	11	1	169	9	80	21
Cities and villages	11,266	196	15.62	123	122	1	2			41	3	28	
School districts		374	(^c)	209	209		1	11		128	5	16	21
Townships		53	(^c)	53	53						1	36	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Includes \$6,590,055, inheritance taxes, for State purposes only.
³ Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.
⁴ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Esti- mated popu- lation	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, pension and assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Licenses and permits							
Grand total.....	3,781,135	\$169,949	\$44.76	\$399,794	\$98,745	\$939	\$10,646	\$1,083	\$9,101	\$551	\$3,332	\$8,731	\$36,046
30,000 population and over.....	2,743,255	143,713	52.39	\$84,018	83,218	760	8,486	869	9,101	522	3,180	7,889	29,648
Detroit.....	1,686,900	106,964	63.41	\$63,032	62,434	558	4,366	577	8,767	457	2,089	6,032	21,644
Grand Rapids.....	172,300	6,169	35.80	3,378	3,310	68	954	74	40	9	307	356	1,051
Flint.....	167,200	4,549	27.21	2,687	2,670	17	493	39	104	6	91	496	643
Saginaw.....	83,300	2,805	30.07	1,609	1,602	7	395	11	21	8	101	33	327
Lansing.....	81,400	4,562	56.04	1,847	1,838	9	467	20	20		35	94	2,079
Pontiac.....	67,800	2,479	36.56	1,669	1,659	10	288	25	26	5	19	179	268
Dearborn.....	58,500	3,539	60.50	2,352	2,340	12	490	9	2	10	206	41	431
Hannamack.....	57,600	1,777	30.85	1,451	1,441	10	43	6			10	25	240
Jackson.....	56,300	1,374	24.40	1,761	753	8	104	6	21	3	26	248	205
Kalamazoo.....	55,400	1,387	28.65	889	879	10	177	25		5	50	51	390
Highland Park.....	54,100	1,858	34.34	1,206	1,177	29	25	21	4	13	129	225	235
Muskegon.....	48,000	1,273	26.52	749	741	8	187	16			59	58	204
Bay City.....	47,355	1,284	27.11	620	617	3	20	6	43		38	31	526
Battle Creek.....	44,400	1,070	24.10	683	677	6	124	18	22	6	11	16	190
Port Huron.....	32,200	867	26.93	493	493		169	9	31		9	8	148
Wyandotte.....	30,500	1,856	60.85	592	587	5	184	7				6	1,067
8,000 to 30,000 population.....	453,445	12,959	28.58	7,613	7,494	119	1,316	113		23	80	345	3,469
Ann Arbor.....	28,200	1,077	38.19	654	646	8	76	11				10	326
Royal Oak.....	25,800	787	30.50	529	529		134					18	106
Ferdale.....	24,000	485	20.21	295	294	1	58	40				24	68
Monroe.....	19,100	841	44.03	487	484	3	153	3			16	15	167
River Rouge.....	18,600	457	24.57	392	386	6	4	4					57

Muskegon Heights.....	15,600	306	18.43	194	192	2	58	1	1	1	3	50
Benton Harbor.....	16,000	477	20.81	189	188	1	130	3	1	1	3	155
Marquette.....	15,100	503	33.31	158	157	1	3	2	1	6	12	321
Escanaba.....	14,800	607	41.01	144	115	20	16	1	1	1	6	445
Owosso.....	14,800	256	17.30	179	178	1	---	2	2	---	---	69
Holland.....	14,700	727	49.46	199	181	18	77	2	8	---	---	443
Ironwood.....	14,299	425	20.72	259	258	1	17	1	7	---	---	121
Mount Clemens.....	14,200	363	25.56	176	176	1	111	---	---	---	---	76
Ecorse.....	14,100	415	29.43	306	305	1	77	5	---	---	---	22
Sault Ste. Marie.....	14,000	230	16.43	201	198	3	11	3	3	8	---	2
Adrian.....	13,300	233	17.52	221	220	1	8	1	---	---	---	---
Grosse Pointe Park.....	12,900	510	39.53	424	418	6	18	---	---	---	---	---
Traverse City.....	12,800	263	20.55	108	107	13	13	---	---	---	---	---
Lincoln Park.....	12,336	486	39.40	276	274	2	156	4	---	---	---	---
Alpena.....	12,300	246	20.00	168	167	1	---	---	---	---	---	---
Iron Mountain.....	12,200	193	15.52	177	175	2	---	---	---	---	---	---
Niles.....	12,000	425	35.42	206	204	2	47	1	---	---	---	---
Menominee.....	10,600	196	18.49	142	140	2	2	1	---	---	---	---
Ypsilanti.....	10,600	457	43.11	179	177	2	31	8	---	---	---	---
Birmingham.....	10,500	402	38.20	267	263	4	28	13	6	---	---	---
Cadillac.....	9,570	153	15.99	114	114	1	11	5	---	---	---	---
Ishtepeming.....	9,238	171	18.51	145	145	1	2	2	---	---	---	---
Ludington.....	8,900	94	10.56	94	94	---	---	---	---	---	---	---
Midland.....	8,500	152	17.88	111	111	---	---	---	---	---	---	---
Grand Haven.....	8,500	403	47.41	122	121	1	17	1	---	---	---	---
St. Joseph.....	8,500	271	31.88	173	173	1	39	2	1	12	5	245
Albion.....	8,324	185	22.22	110	98	12	19	2	---	---	---	---
Manistee.....	8,075	163	20.18	123	116	7	---	2	---	11	---	---
2,500 to 8,000 population.....	290,018	7,926	27.33	5,029	4,993	36	657	62	35	34	255	1,854
Sturgis.....	6,950	214	30.79	22	22	36	36	---	---	---	---	156
Three Rivers.....	6,863	155	22.58	85	85	7	7	1	---	---	---	---
Roseville.....	6,836	52	7.61	28	27	1	9	12	---	---	---	3
St. Clair Shores.....	6,745	160	23.72	76	74	2	47	10	---	---	---	27
Coldwater.....	6,735	161	23.90	52	52	1	1	---	---	---	---	103
Alma.....	6,734	111	16.48	82	82	---	---	1	---	---	---	2
Ionla.....	6,562	106	16.15	75	75	---	1	---	---	---	---	5
Negaunee.....	6,552	352	53.72	260	260	5	---	---	---	---	---	5
East Detroit.....	5,955	167	28.04	72	67	5	26	13	---	---	---	6
Hillsdale.....	5,898	198	33.58	60	60	1	1	---	---	---	---	4

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Esti- mated popu- lation !	REVENUE RECEIPTS											Earnings of public service enter- prises
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	
				Total	General property	Licenses and permits							
2,500 to 8,000 population—Continued.													
Hancock.....	5,795	\$97	\$16.74	\$91	\$91	—	\$15	—	—	—	\$1	—	\$15
Petoskey.....	5,740	298	51.92	116	115	—	—	—	—	—	—	—	130
Berkley.....	5,571	75	13.46	43	43	—	13	—	—	—	1	—	10
Dowagiac.....	5,550	112	20.18	55	55	—	21	—	—	—	1	—	5
Kingsford.....	5,526	178	32.21	143	142	1	16	—	—	—	—	—	30
Charlotte.....	5,307	58	10.93	47	47	—	—	—	—	—	—	—	16
Hastings.....	5,277	17	3.25	2	2	—	—	—	—	—	—	—	11
Mount Pleasant.....	5,211	117	22.45	47	47	—	7	—	—	—	—	—	15
Manistique.....	5,198	80	15.39	59	59	—	—	—	—	—	1	—	23
Grosse Pointe.....	5,173	447	86.41	413	411	2	1	—	—	—	—	—	17
Gladstone.....	5,170	115	22.24	31	31	—	—	—	—	—	—	—	32
Marshall.....	5,019	78	15.54	57	57	1	1	—	—	—	—	—	83
Lapeer.....	5,008	83	16.57	57	57	—	1	—	—	—	—	—	—
Cheboygan.....	4,923	76	15.44	52	51	1	—	—	—	—	1	—	24
Laurium.....	4,916	45	9.15	32	32	—	—	—	—	—	—	—	19
South Haven.....	4,904	126	26.23	101	99	2	4	1	—	—	—	—	13
Greenville.....	4,730	65	13.74	44	44	—	4	—	—	—	—	—	—
Big Rapids.....	4,671	94	20.12	58	58	—	2	—	—	—	3	—	17
Iron River.....	4,665	113	24.22	87	87	—	12	—	—	—	—	—	26
Plymouth.....	4,484	155	34.57	83	83	—	27	1	—	—	—	—	11
Inkster.....	4,440	39	8.78	15	15	—	—	—	—	—	—	—	40
East Lansing.....	4,389	126	28.71	77	77	1	29	—	—	—	1	—	—
Belding.....	4,140	51	12.32	39	39	—	—	—	—	—	—	—	18
Melvindale.....	4,053	344	84.88	238	237	1	79	2	—	—	—	—	12
Bessemer.....	4,035	132	32.71	121	121	—	—	—	—	—	—	—	21

East Grand Rapids.....	4,024	346	85.96	171	163	3	136	1	1	6	32
Trenton.....	4,022	260	64.64	208	208	---	7	4	---	14	27
Norway.....	4,016	115	28.64	51	51	---	---	---	---	4	37
Munising.....	3,956	66	16.66	54	54	---	---	---	---	---	60
Allegan.....	3,941	98	24.87	54	53	1	24	---	1	---	12
St. Johns.....	3,929	68	17.31	41	41	---	5	---	2	2	18
Buchanan.....	3,922	46	11.73	27	27	---	8	---	1	---	10
Houghton.....	3,757	83	22.09	67	67	---	---	---	---	---	16
Wakefield.....	3,677	285	77.51	223	223	---	---	---	1	0	65
Howell.....	3,615	68	18.81	57	57	---	---	---	---	---	11
Grand Ledge.....	3,572	61	17.06	41	41	---	2	3	---	---	15
Rochester.....	3,554	49	13.79	35	35	---	2	---	1	1	10
Grosse Pointe Farms.....	3,533	460	130.20	379	378	1	3	2	1	1	74
Marine City.....	3,462	40	11.55	31	31	---	---	---	---	---	9
Wayne.....	3,423	139	40.61	86	77	9	26	1	---	0	17
St. Clair.....	3,389	66	19.47	40	40	---	---	---	2	8	16
Clawson.....	3,377	84	24.87	37	36	1	17	1	4	5	20
Rogers City.....	3,278	16	4.88	15	15	---	1	---	---	---	---
Oshtemo.....	3,245	75	23.11	75	75	---	---	---	---	---	---
Fenton.....	3,171	23	7.25	18	18	---	---	---	---	---	---
Durand.....	3,081	37	12.01	28	28	---	---	---	1	1	7
Crystal Falls.....	2,995	221	73.79	135	135	---	---	---	1	9	76
Pleasant Ridge.....	2,885	99	34.32	59	58	1	13	5	---	---	22
Zeeland.....	2,850	52	18.25	24	23	1	4	1	2	7	14
Eaton Rapids.....	2,822	76	26.93	14	14	---	1	---	---	1	60
Bozette City.....	2,650	33	12.45	26	26	---	---	---	---	---	7
Centerline.....	2,604	42	16.13	28	28	---	4	---	3	---	7
Mason.....	2,575	26	10.10	23	23	---	3	---	---	---	---
Northville.....	2,566	64	24.94	42	41	1	12	42	2	1	7
Caro.....	2,554	31	12.14	28	28	---	3	---	---	---	---
Less than 2,500 population.....	294,417	4,651	15.80	3,064	3,040	24	187	39	38	242	1,075

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$40,000 special taxes for Detroit.

³ No receipts reported except general property taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Opera- tion and maine- nance of public service enter- prises	Inter- est	Out- lays	
			Total	Gen- eral gov- ern- ment	Protec- tion to person and prop- erty	Health and san- itation	High- ways and correc- tions	Schools	Libra- ries	Reo- rea- tion	Mis- cel- lane- ous					
Grand total.....	\$430,996	\$38.86	\$390,937											\$33,705	\$41,217	\$75,137
State government.....	102,188	20.59	171,760											199	4,483	25,746
Counties.....	68,392	13.78	52,294												3,765	12,333
Cities and villages.....	171,263	45.30	95,409												26,822	25,688
School districts.....	79,757	(^c)	63,073												5,838	10,846
Townships.....	9,376	(^c)	8,401											42	5,309	624
ALCONA.....	226	45.30	201												7	18
County.....	91	18.24	86	19	1	1	41	18	1			5		4	1	1
Cities and villages.....	5	7.27	5													
School districts.....	98	(^c)	86						85	1					1	11
Townships.....	32	(^c)	24												2	6
ALOER.....	596	63.90	474													
County.....	163	17.45	163	38		11	59	39	2	4		10		38	18	66
Cities and villages.....	45	12.13	6													
School districts.....	311	(^c)	248						245	3				30	3	9
Townships.....	74	(^c)	57											8	14	49
ALLEGAN.....	1,075	42.73	1,377												8	1
County.....	552	14.08	418	62	6	15	198	61	6	4	1	65		34	54	210
Cities and villages.....	297	23.84	203												13	121
School districts.....	644	(^c)	596						591	5				32	20	42
Townships.....	182	(^c)	160												13	35
ALPENA.....	864	46.20	635											2	8	8
County.....	286	14.22	212	41	3	7	77	49	6	1		28		42	25	162
Cities and villages.....	258	20.98	133												2	52
School districts.....	296	(^c)	250						245	5				42	13	70
Townships.....	44	(^c)	40											10	36	4

ANTRIM.....	489	49.00	430	26	4	3	97	35	3	1	17	9	33
County.....	190	19.04	179								10	2	18
Cities and villages.....	36	12.40	17								17	2	6
School districts.....	201	(6)	190						180	1		5	9
Townships.....	53	(6)	44										
ARENAC.....	384	47.96	320	22	2	4	77	18	1	1	27	10	54
County.....	187	23.35	152									6	29
Cities and villages.....	14	7.57	13									1	1
School districts.....	151	(6)	126						125	1		4	21
Townships.....	32	(6)	29										3
BARAGA.....	632	67.23	475	33	2	7	63	36	1	1	17	24	101
County.....	168	17.87	161									2	5
Cities and villages.....	103	29.72	35									32	30
School districts.....	254	(6)	222						220	2		13	19
Townships.....	107	(6)	57									3	47
BARRY.....	1,042	49.79	730	37	6	9	80	35	10	3	10	27	275
County.....	262	12.52	211									15	36
Cities and villages.....	102	12.63	86								31	2	4
School districts.....	591	(6)	351						346	5	10	9	231
Townships.....	87	(6)	82									1	4
BAY.....	3,875	55.78	2,553	112	10	21	140	200	6	6	89	238	755
County.....	732	10.54	594									4	144
Cities and villages.....	1,538	30.73	819									117	303
School districts.....	1,484	(6)	1,085						1,079	6	269	115	284
Townships.....	121	(6)	95									2	24
BENZIE.....	301	45.70	266	20	2	1	29	27	4	2	7	4	9
County.....	92	13.97	92										3
Cities and villages.....	26	7.93	21									3	3
School districts.....	145	(6)	139						138	1	2	1	3
Townships.....	38	(6)	34										
BERREN.....	5,584	66.32	4,332	156	14	38	1,749	86	9	10	135	474	643
County.....	2,435	28.92	2,110									259	66
Cities and villages.....	1,296	26.53	789									132	230
School districts.....	1,745	(6)	1,325						1,314	11	135	76	344
Townships.....	118	(6)	168									7	3
BRANCH.....	1,014	42.34	775	45	9	9	104	60	10	3	99	14	146
County.....	392	16.37	276								36	1	115
Cities and villages.....	204	18.46	81									2	22
School districts.....	367	(6)	349						345	4	99	9	9
Townships.....	51	(6)	49									2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES, 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation				Miscellaneous
CALHOUN	\$5,079	\$56.75	\$3,662	\$110	\$16	\$9	\$294	\$271	\$7	\$7		\$90	\$150	\$280	\$1,007
County	868	9.70	804											36	28
Cities and villages	1,421	23.58	871										150	105	295
School districts	2,686	(¹)	1,887						1,868	29				119	680
Townships	104	(¹)	100												4
CASS	931	44.33	755												
County	297	14.14	204	48	6	17	72	31	8	2			35	52	89
Cities and villages	130	14.94	86										35	25	68
School districts	440	(¹)	402						398	4				17	21
Townships	64	(¹)	63											1	
CHARLEVOIX	683	57.01	578												
County	236	19.70	207	31	3	7	106	42	4	1	\$1	12	46	27	32
Cities and villages	130	19.64	78										46	12	17
School districts	279	(¹)	257						252	5				9	13
Townships	38	(¹)	36											2	2
CHEBOYGAN	502	43.64	429												
County	166	14.43	140	48	2	2	28	34	4	2			19	24	30
Cities and villages	95	15.58	67										19	9	17
School districts	207	(¹)	190						185	5				5	12
Townships	34	(¹)	32											1	1
CHIPPewa	1,318	52.51	1,090												
County	551	21.95	385	82	7	8	107	151	2	4			10	30	188
Cities and villages	217	14.85	192										10	5	161
School districts	481	(¹)	445						441	4			22	13	213
Townships	69	(¹)	68										14	14	14

CLARE.....	328	46.64	297	21	3	1	31	14	3	1	2	13	11	11	9
County.....	89	12.66	89												2
Cities and villages.....	52	21.83	37										11	7	7
School districts.....	153	(1)	139						135	1				2	
Townships.....	34	(1)	32												
CLINTON.....	900	36.89	794												57
County.....	312	12.79	250	32	7	9	96	64	4	2		36	12	37	40
Cities and villages.....	83	10.80	65										12	1	5
School districts.....	392	(1)	371						367	4			14	7	5
Townships.....	113	(1)	108												5
CRAWFORD.....	151	48.76	135	16	1			14	1	1		1	5	2	9
County.....	62	20.02	54				20								8
Cities and villages.....	11	5.58	6										5		
School districts.....	63	(1)	60						69	1				2	1
Townships.....	15	(1)	15												
DELA.....	2,227	68.52	1,420	84	6	3	109	37	5	3		40	406	54	347
County.....	300	9.23	296											4	4
Cities and villages.....	969	47.64	517										406	20	26
School districts.....	858	(1)	510						503	7				20	319
Townships.....	100	(1)	97											1	2
DICKINSON.....	1,765	55.68	1,408		3	8	146	82	5	7	7	52	85	137	135
County.....	450	14.20	360	50										87	37
Cities and villages.....	461	21.20	275										81	62	43
School districts.....	702	(1)	686						671	15				71	5
Townships.....	92	(1)	87										4	1	
EATON.....	1,267	39.47	1,073	55	11	11	112	44	5	2		73	72	31	91
County.....	331	10.31	313											1	17
Cities and villages.....	239	15.36	123										72	8	36
School districts.....	606	(1)	559						554	5				21	26
Townships.....	91	(1)	78											1	12
EMMET.....	1,109	73.40	713	33	1	4	85	16	4	1		60	144	52	200
County.....	277	18.33	204											20	53
Cities and villages.....	433	52.38	164										144	19	106
School districts.....	348	(1)	299						297	2				13	36
Townships.....	51	(1)	46												5
GENESE.....	12,318	54.43	7,908	263	30	141	318	232	13	14		182	332	1,319	2,759
County.....	2,283	10.09	1,223											1,109	951
Cities and villages.....	5,140	28.52	2,730											666	1,412
School districts.....	4,762	(1)	3,828						3,687	141				538	386
Townships.....	133	(1)	127											6	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
GLADWIN	\$310	\$41.76	\$260	\$24	\$3	\$4	\$30	\$19	\$3	\$1		\$10	\$6	\$8	\$36
County	129	17.33	94											5	30
Cities and villages	16	9.01	9											1	
School districts	132	()	126						125	1				2	4
Townships	33	()	31												2
GOGEBIC	3,356	106.28	2,353	103	11	23	202	196	5	2	\$19	101	141	151	711
County	879	27.84	662											8	209
Cities and villages	758	34.44	388										141	64	165
School districts	1,299	()	1,029						1,017	12				66	204
Townships	420	()	274											13	133
GRAND TRAVERSE	987	49.10	796	41	7	22	41	38	4	1	5	7	110	33	48
County	210	10.45	166											1	43
Cities and villages	416	31.21	291										110	15	
School districts	334	()	312						310	2				17	5
Townships	27	()	27												
GRATIOT	1,234	40.79	1,124	50	8	19	109	64	5	1		115	41	47	22
County	378	12.50	371											7	
Cities and villages	207	16.58	134										41	19	13
School districts	543	()	517						514	3				17	9
Townships	106	()	102											4	
HILLSDALE	1,348	49.17	1,103	55	5	13	282	67	6	12		50	111	48	86
County	536	19.55	490											17	29
Cities and villages	225	21.96	71										111	17	41
School districts	506	()	465						454	11				29	12
Townships	81	()	77											4	4

HOUGHTON	2,158	48.70	2,574	80	9	33	276	192	4	60	65	291
County.....	650	12.41	650								6	16
Cities and villages.....	226	31.4	226							56	12	254
School districts.....	1,113	16.15	1,113					1,102	11		46	21
Townships.....	169	()	169								1	
HURON	1,002	39.93	1,243	55	6	8	154	44	6	35	62	144
County.....	388	15.03	388								29	51
Cities and villages.....	71	13.24	71							111	13	1
School districts.....	445	()	445							33	13	80
Townships.....	98	()	98							2	15	12
INGHAM	4,927	69.08	8,469	160	20	118	214	132	7	1,865	380	1,297
County.....	835	9.53	835								1	338
Cities and villages.....	1,722	50.98	1,722							176	327	799
School districts.....	2,229	()	2,229							1,865	142	142
Townships.....	141	()	141						2,165	64	2	18
IONIA	1,411	47.82	1,693	73	4	17	365	52	6	41	62	179
County.....	594	18.11	594								22	70
Cities and villages.....	155	16.13	155							73	5	31
School districts.....	540	()	540						535	3	87	
Townships.....	122	()	122								1	
IOSCO	308	48.69	366	29	1	1	30	22	2	4	14	40
County.....	91	17.03	91								5	32
Cities and villages.....	28	11.34	28							4	2	8
School districts.....	153	()	153						151	2	6	
Townships.....	36	()	36									
IRON	1,566	89.69	1,966	79	1	1	137	145	4	53	54	193
County.....	396	19.66	396								13	138
Cities and villages.....	305	36.73	305							17	11	25
School districts.....	667	()	667						662	4	27	30
Townships.....	198	()	198								3	
ISABELLA	724	38.96	823	33	6	15	73	57	5	19	19	61
County.....	221	13.49	221								7	47
Cities and villages.....	56	13.88	56							41	4	6
School districts.....	307	()	307						304	19	7	8
Townships.....	130	()	130								1	3
JACKSON	3,375	46.31	4,432	252	15	159	274	130	7	109	337	611
County.....	940	11.79	940								31	157
Cities and villages.....	840	21.80	840							93	131	198
School districts.....	1,980	()	1,980						1,462	109	162	201
Townships.....	110	()	110								143	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation				Miscellaneous
KALAMAZOO	\$5,134	\$54.16	\$3,577	\$140	\$12	\$16	\$313	\$202	\$6	\$8		\$113	\$188	\$218	\$1,151
County	960	10.13	810										188	49	722
Cities and villages	1,929	31.66	970											162	284
School districts	2,096	(1)	1,650						1,558	92				1	1
Townships	149	(1)	147												
KALKASKA	205	53.96	182											1	22
County	74	19.48	56	11		1	19	18	3			4			18
Cities and villages	9	8.82	9												
School districts	88	(1)	86						85	1					
Townships	34	(1)	31											1	2
KENT	14,652	58.54	10,668	280	43	238	344	336	13	25	\$19	364	503	1,129	2,352
County	1,944	7.77	1,662											34	248
Cities and villages	6,619	35.66	4,142											787	1,187
School districts	5,772	(1)	4,564						4,521	43				306	902
Townships	317	(1)	300											2	15
KEWEENAW	279	54.96	269										1		9
County	86	16.94	79	28	4		34	4		1		8			7
Cities and villages	3	4.81	2										1		
School districts	103	(1)	101						99	2					2
Townships	87	(1)	87												
LAKE	250	61.49	212	17	1	1	53	15	2					6	32
County	103	25.33	100											3	
Cities and villages	3	3.51	3									11			
School districts	108	(1)	74						74					2	32
Townships	36	(1)	35											1	

LAPEER	1,087	44	6	9	368	64	6	1	25	26	65	13
County.....	523										30	
Cities and villages.....	138										7	1
School districts.....	104										27	12
Townships.....	440 (1)							3			1	
	60 (1)											
LEELANAU	273	14	1	4	49	17	3	1	7		7	16
County.....	96										4	
Cities and villages.....	7											3
School districts.....	133										2	6
Townships.....	37										1	7
LENAWEE	1,796	102	14	29	167	61	3	8	81	98	85	133
County.....	465										23	73
Cities and villages.....	329										29	14
School districts.....	860										30	15
Townships.....	186 (1)										3	31
LIVINGSTON	714	46	4	6	118	42	5	2	37	24	51	145
County.....	260										25	127
Cities and villages.....	36										5	6
School districts.....	327										21	8
Townships.....	91									1		4
LUCE	405	20	2	10	93	19	2	2	5	35	22	45
County.....	168										2	26
Cities and villages.....	16										9	18
School districts.....	114										11	1
Townships.....	117											
MACGINAC	369	33	1	3	30	38	4	5	2		13	136
County.....	116										1	1
Cities and villages.....	32										4	2
School districts.....	139										7	114
Townships.....	82										1	
MACOMB	4,832	142	8	8	1,515	488	5		587	150	863	229
County.....	2,733										478	12
Cities and villages.....	502										111	8
School districts.....	1,333										214	200
Townships.....	244 (1)										60	9
MANISTEE	749	106	1	1	60	36	5	3	17	30	23	54
County.....	229										4	28
Cities and villages.....	105										5	9
School districts.....	330										14	14
Townships.....	88 (1)											3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		GOVERNMENTAL-COST PAYMENTS														
		Total	Per capita	Operation and maintenance of general departments										Out-lays		
				Total	General gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Rec-rea-tion	Mis-cel-lane-ous			
MARQUETTE.		\$3,212	\$72.87	\$2,343	\$78	\$11	\$122	\$262	\$188	\$7	\$10	\$12	\$5	\$260	\$69	\$540
County.....		835	19.01	695											9	134
Cities and villages.....		993	32.15	547										255	13	178
School districts.....		1,186	(¹)	926						917	9			5	40	220
Townships.....		196	(¹)	175										8	7	8
MASON.....		835	44.52	771										1	35	28
County.....		220	11.73	197	41	1	5	85	32	6	3	1	23		5	18
Cities and villages.....		218	20.48	196										1	22	5
School districts.....		326	(¹)	313						310	3				8	5
Townships.....		71	(¹)	66											6	6
MECOSTA.....		684	43.46	528										20	22	114
County.....		235	14.93	197	31	4	4	96	42	6		1	13		38	3
Cities and villages.....		56	9.75	32										20	3	1
School districts.....		356	(¹)	270						269	1				67	8
Townships.....		37	(¹)	29											19	7
MENOMINEE.....		1,139	48.16	987											8	46
County.....		400	16.91	362	41	3	23	169	69	5	7			60	46	46
Cities and villages.....		224	19.15	137									45	15	23	23
School districts.....		438	(¹)	419						412	7			60	4	4
Townships.....		77	(¹)	69										6	6	13
MIDLAND.....		1,117	57.28	868											2	6
County.....		550	28.21	422	53	2	19	254	32	6	2	1	53	20	42	187
Cities and villages.....		164	17.89	85										20	10	118
School districts.....		351	(¹)	313						308	5				15	44
Townships.....		52	(¹)	48											22	22
															1	3

MISSISSAUGEE	263	37.61	232	79	19	2	23	20	4	1	10	3	4	24	18
County	97	13.87	79	79										1	
Cities and villages	11	10.25	7									3	2	5	
School districts	130	()	123	123					122	1			1		1
Townships	25	()	23	23											
MONROE	2,584	46.90	2,112	2,112	92	15	7	675	85	8		102	286	84	84
County	1,172	21.27	1,015	1,015								133	148	9	9
Cities and villages	561	26.10	384	384									81	24	24
School districts	760	()	638	638					624	34		102	54	48	48
Townships	91	()	85	85									3	3	3
MONTCALM	1,119	40.73	1,009	1,009	50	8	7	167	101	5	5	21	22	67	67
County	427	13.64	367	367								24	11	49	49
Cities and villages	133	13.10	111	111								21	7	1	
School districts	466	()	442	442					438	4			7	17	17
Townships	83	()	89	89								3	3	1	1
MONTMORENCY	153	54.37	123	123	21		1	16	6	1				30	30
County	77	27.36	47	47							2			30	30
Cities and villages	1	3.46	1	1											
School districts	63	()	63	63					62	1					
Townships	12	()	12	12											
MUSKOGON	5,797	65.53	4,139	4,139	120	18	117	265	147	6	2	157	386	1,115	1,115
County	907	10.26	804	804							2	2	127	24	79
Cities and villages	1,945	28.10	1,240	1,240								167	177	371	371
School districts	2,692	()	1,852	1,852						1,828	24		184	656	656
Townships	253	()	243	243						9			1		
NNAYAGO	762	44.75	666	666	23	1	8	117	55	6	1	10	23	63	63
County	271	15.91	237	237								26		34	34
Cities and villages	61	13.38	42	42								10	3	6	6
School districts	324	()	294	294						292	2		16	14	14
Townships	106	()	93	93									4	9	9
OAKLAND	14,505	62.55	10,688	10,688	488	47	331	683	1,505	9	20	291	404	2,470	883
County	4,351	18.76	3,374	3,374									906	71	71
Cities and villages	4,128	26.14	2,306	2,306								462	752	608	608
School districts	5,447	()	4,494	4,494						4,459	35		771	182	182
Townships	5,579	()	514	514								2	41	22	22
OCEANA	634	45.93	530	530	22	3	4	47	57	3	1	19	52	13	39
County	171	12.39	156	156										15	15
Cities and villages	86	19.86	24	24								62	7	3	3
School districts	234	()	223	223						221	2		3	8	8
Townships	143	()	127	127									3	13	13

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
OGEMAW	\$326	\$49.43	\$308	\$17	\$3	\$3	\$84	\$24	\$4	\$1		\$3	\$1	\$7	\$10
County	147	22.29	139											4	4
Cities and villages	20	13.32	16											1	2
School districts	117	()	113						112	1				1	3
Townships	42	()	40											1	1
ONTONAGON	812	73.06	714	40	3	11	152	46	5	2	\$2	22	6	13	79
County	285	25.64	283											2	5
Cities and villages	26	13.42	12											3	6
School districts	364	()	289						286	3				2	69
Townships	137	()	130											2	5
OSCEOLA	514	40.14	444	33	3	4	38	37	3	1		12	12	22	36
County	145	11.32	141											1	13
Cities and villages	56	12.44	34											6	5
School districts	245	()	220						219	1				13	12
Townships	68	()	59										1	2	6
OSCODA	163	94.33	131	52		1	15	2	1	1				1	31
County	104	60.19	74												30
School districts	49	()	47						47			2		1	1
Townships	10	()	10												
OTSEGO	232	41.77	181	21		1	17	11	5	1				5	46
County	89	16.02	61											3	25
Cities and villages	7	3.36	6											1	1
School districts	110	()	90						88	2					19
Townships	26	()	24												2

OTTAWA.....	2,724	48.56	1,760	83	9	28	119	75	5	7	4	46	507	171	286
County.....	516	9.20	376											51	89
Cities and villages.....	1,070	36.04	332											57	174
School districts.....	1,092	()	916						904	12				60	16
Townships.....	146	()	136											3	7
PRESQUE ISLE.....	392	34.60	342	32	3	5	34	35	2				5	9	36
County.....	142	12.53	113												29
Cities and villages.....	28	5.30	23												
School districts.....	178	()	166						165	1			5	9	3
Townships.....	44	()	40												4
ROSCOMON.....	213	101.43	131	16			15	8	5					6	76
County.....	60	28.57	46											2	12
Cities and villages.....	6	14.56	6												
School districts.....	113	()	47						46	1				3	63
Townships.....	34	()	32											1	1
SAGINAW.....	6,095	49.07	4,704	165	23	111	496	270	5	4	1	261	248	453	680
County.....	1,636	13.17	1,336											67	233
Cities and villages.....	2,037	23.12	1,366											297	126
School districts.....	2,200	()	1,786						1,725	61			248	97	317
Townships.....	222	()	216											2	4
St. CLAIR.....	5,328	76.99	4,343	159	16	21	1,868	231	8	17		114	112	303	570
County.....	2,613	37.76	2,434											119	60
Cities and villages.....	1,029	23.09	526										105	107	291
School districts.....	1,521	()	1,238						1,211	27				75	208
Townships.....	165	()	145										7	2	11
St. JOSEPH.....	1,711	54.66	1,184	39	5	5	209	68	6	3			142	131	254
County.....	412	13.16	365											40	7
Cities and villages.....	423	22.25	173										140	43	62
School districts.....	869	()	581						577	4				43	185
Townships.....	67	()	63										2		
SANILAC.....	1,311	47.24	1,005		6	8	131	66	8	1	1	117	16	68	222
County.....	547	19.71	391	53										50	106
Cities and villages.....	72	10.08	45										16	4	7
School districts.....	551	()	443						439	4				13	95
Townships.....	141	()	126											1	14
SCHOOLCRAFT.....	474	56.09	404										18	11	41
County.....	149	17.63	147	36		4	48	40	4	2		13		2	
Cities and villages.....	79	15.20	50										17	6	6
School districts.....	206	()	170						186	4				3	33
Townships.....	40	()	37										1	2	2
SHAWANSEE.....	1,636	40.80	1,424	47	10	16	126	139	6	3	1	37	41	83	98
County.....	404	12.32	441											7	46
Cities and villages.....	327	14.15	243										41	36	7
School districts.....	718	()	643						639	4				40	35
Townships.....	97	()	97												

See footnotes at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Out-lays		
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-re-c-tions	Schools	Libra-ries	Rec-rea-tion	Mis-cellane-ous		Opera-tion and main-tenance of public service enter-prises	Inter-est
TUSCOLA.....	\$1,713	\$52.01	\$1,512	\$49	\$3	\$13	\$169	\$79	\$5	\$1		\$510	\$11	\$71	\$119
County.....	899	27.30	829											31	39
Cities and villages.....	87	9.15	65										11	6	6
School districts.....	590	(¹)	499						495	4				27	64
Townships.....	137	(¹)	119											7	11
VAN BUREN.....	1,551	47.00	1,336												87
County.....	492	14.91	412	57	6	9	209	84	6	5		36	34	94	40
Cities and villages.....	216	15.84	184											40	13
School districts.....	702	(¹)	634						629	5			34	15	34
Townships.....	141	(¹)	136											34	34
WASHINGTON.....	4,094	68.73	3,442											5	
County.....	904	13.24	691	119	14	33	277	134	7	3		104	326	318	608
Cities and villages.....	1,768	38.47	1,081											121	92
School districts.....	1,819	(¹)	1,470						1,430	40				77	284
Townships.....	203	(¹)	200											119	230
WAYNE.....	158,365	78.77	91,005	4,029	755	979	1,191	4,414	174	95				1	2
County.....	21,422	10.66	13,487											24,826	27,380
Cities and villages.....	122,756	61.80	68,096											7,776	7,159
School districts.....	13,606	(¹)	8,917						8,917				15,154	22,209	17,287
Townships.....	13,681	(¹)	505											1,774	2,915
WEXFORD.....	781	46.41	711	48	2	33	40	52	4	1		18	18	11	41
County.....	218	12.96	198											2	18
Cities and villages.....	147	13.05	119											7	3
School districts.....	352	(¹)	333						331	2			18	3	13
Townships.....	64	(¹)	61											6	3

* Includes \$2,170,284 payments for development and conservation of natural resources by State government.

† Not available by departments.

‡ Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

§ Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$171, 283	\$45. 30	\$95, 409	\$23, 464	\$26, 822	\$25, 589
30,000 population and over.....	146, 737	53. 49	81, 176	18, 787	24, 198	22, 576
Detroit.....	109, 836	65. 11	61, 102	13, 744	20, 082	14, 908
Grand Rapids.....	6, 211	36. 05	3, 947	432	702	1, 130
Flint.....	5, 047	30. 19	2, 652	327	667	1, 411
Saginaw.....	1, 995	23. 95	1, 331	246	296	122
Lansing.....	4, 571	56. 15	1, 620	1, 849	311	791
Pontiac.....	2, 070	30. 53	1, 070	250	338	412
Dearborn.....	3, 924	67. 08	1, 605	439	740	1, 140
Hamtramck.....	1, 698	29. 48	1, 205	224	183	86
Jackson.....	1, 285	22. 82	826	109	162	188
Kalamazoo.....	1, 857	33. 52	916	182	47	712
Highland Park.....	1, 797	33. 22	1, 431	149	183	34
Muskegon.....	1, 574	32. 79	1, 009	115	124	326
Bay City.....	1, 500	31. 68	788	292	117	303
Battle Creek.....	1, 174	26. 44	731	98	85	260
Port Huron.....	818	25. 40	401	66	86	265
Wyandotte.....	1, 380	45. 25	542	265	85	458
8,000 to 30,000 population.....	12, 842	28. 32	7, 368	2, 281	1, 394	1, 799
Ann Arbor.....	1, 265	44. 86	814	174	50	227
Royal Oak.....	605	23. 45	314	65	163	63
Ferndale.....	357	14. 88	237	33	84	3
Monroe.....	526	27. 54	334	96	76	20
River Rouge.....	470	25. 27	328	53	77	12
Muskegon Heights.....	279	16. 81	175	33	44	27
Benton Harbor.....	382	23. 88	236	83	63	-----
Marquette.....	412	27. 28	139	161	6	106
Escanaba.....	825	55. 74	467	342	16	-----
Owosso.....	242	16. 35	178	29	31	4
Holland.....	591	40. 20	200	350	41	-----
Ironwood.....	470	32. 87	234	77	41	118
Mount Clemens.....	252	17. 75	175	37	40	-----
Ecorse.....	360	25. 53	195	33	94	38
Sault Ste. Marie.....	207	14. 79	187	6	1	13
Adrian.....	240	18. 05	223	-----	17	-----
Grosse Pointe Park.....	1, 000	77. 52	377	-----	123	500
Traverse City.....	414	32. 34	289	110	15	-----
Lincoln Park.....	333	26. 99	179	11	143	-----
Alpena.....	258	20. 98	133	42	13	70
Iron Mountain.....	189	15. 49	142	6	41	-----
Niles.....	421	35. 08	337	15	30	39
Menominee.....	216	20. 38	133	56	23	4
Ypsilanti.....	436	41. 13	223	139	23	51
Birmingham.....	349	33. 24	227	46	49	27
Cadillac.....	125	13. 06	107	8	3	7
Ishpeming.....	202	21. 87	137	22	1	42
Ludington.....	201	22. 58	179	-----	22	-----
Midland.....	153	18. 00	76	20	15	42
Grand Haven.....	412	48. 47	95	135	11	171
St. Joseph.....	344	40. 47	125	21	27	171
Albion.....	162	19. 46	72	49	6	35
Manistee.....	144	17. 83	101	29	5	9
2,500 to 8,000 population.....	7, 387	25. 47	4, 184	1, 547	909	747
Sturgis.....	238	34. 24	54	118	41	25
Three Rivers.....	138	20. 11	87	18	6	27
Roseville.....	41	6. 00	35	4	2	-----
St. Clair Shores.....	154	22. 83	76	32	46	-----
Coldwater.....	154	22. 87	42	95	1	16

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Alma.....	\$108	\$16.04	\$73	\$15	\$7	\$13
Ionia.....	93	14.17	67	15	—	11
Negaunee.....	379	57.84	271	72	6	30
East Detroit.....	161	27.04	114	44	3	—
Hillsdale.....	197	33.41	43	111	2	41
Hancock.....	104	17.95	80	10	5	9
Petoskey.....	322	56.10	142	100	19	61
Berkley.....	92	16.51	51	10	29	2
Dowagiac.....	104	18.74	66	31	7	—
Kingsford.....	159	28.77	75	20	21	43
Charlotte.....	56	10.55	51	4	1	—
Hastings.....	79	15.11	67	8	—	4
Mount Pleasant.....	79	15.16	53	17	4	5
Manistique.....	79	15.20	50	17	6	6
Grosse Pointe.....	404	78.10	272	32	85	15
Gladstone.....	143	27.66	49	64	4	26
Marshall.....	64	12.75	50	—	14	—
Lapeer.....	88	17.57	65	20	3	—
Cheboygan.....	75	15.23	52	15	8	—
Laurium.....	46	9.36	33	13	—	—
South Haven.....	108	22.48	91	—	11	6
Greenville.....	79	16.70	67	12	—	—
Big Rapids.....	44	9.42	20	20	3	1
Iron River.....	187	40.09	163	8	7	9
Plymouth.....	92	20.52	57	14	20	1
Inkster.....	39	8.78	15	—	24	—
East Lansing.....	101	23.01	70	16	15	—
Belding.....	67	13.77	46	8	3	—
Melvindale.....	386	95.24	183	17	152	34
Bessemer.....	48	11.90	12	15	21	—
East Grand Rapids.....	274	68.09	116	28	80	50
Trenton.....	174	43.26	117	23	15	19
Norway.....	113	28.14	58	55	—	—
Munising.....	48	12.13	6	30	3	9
Allegan.....	89	22.58	36	17	14	22
St. Johns.....	55	14.00	41	12	—	2
Buchanan.....	42	10.71	29	7	3	3
Houghton.....	74	19.70	53	12	4	5
Wakefield.....	240	65.27	142	49	2	47
Howell.....	40	11.07	14	18	2	6
Grand Ledge.....	67	18.78	31	8	3	25
Rochester.....	107	30.11	35	6	5	61
Grosse Pointe Farms.....	478	135.30	259	115	88	16
Marine City.....	32	9.24	18	9	5	—
Wayne.....	72	21.03	28	13	31	—
St. Clair.....	101	29.80	47	24	7	23
Clawson.....	56	16.58	39	4	13	—
Rogers City.....	14	4.27	14	—	—	—
Otsego.....	84	25.89	82	—	2	—
Fenton.....	16	5.05	14	—	2	—
Durand.....	35	11.36	24	7	2	2
Crystal Falls.....	139	46.41	55	28	1	55
Pleasant Ridge.....	77	26.69	39	17	20	1
Zeeland.....	39	13.68	23	12	4	—
Eaton Rapids.....	73	25.87	19	45	—	9
Boyer City.....	23	8.68	15	3	5	—
Centerline.....	39	14.98	29	6	4	—
Mason.....	15	5.83	7	—	1	7
Northville.....	49	19.10	31	4	14	—
Caro.....	24	9.40	21	—	3	—
Less than 2,500 population.....	4,317	14.66	2,681	849	321	466

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$875, 731	\$692, 378	\$108, 130	\$75, 223	\$782, 306	\$157. 66
State government.....	94, 040	89, 946		4, 094	60, 582	12. 21
Counties.....	79, 132	14, 547	60, 719	3, 866	76, 918	15. 50
Cities and villages.....	577, 301	471, 342	45, 501	60, 458	522, 978	138. 31
School districts ¹	118, 933	113, 670		5, 263	115, 705	(²)
Townships.....	6, 325	2, 873	1, 910	1, 542	6, 123	(²)
ALCONA	120	114		6	83	16. 64
County.....	31	31			15	3. 01
Cities and villages.....	2	2			1	1. 45
School districts.....	12	10		2	12	(²)
Townships.....	75	71		4	55	(²)
ALGER	353	327		26	350	37. 53
County.....						
Cities and villages.....	57	52		5	54	13. 65
School districts.....	243	243			243	(²)
Townships.....	53	32		21	53	(²)
ALLEGAN	943	633	285	25	943	24. 06
County.....	226		226		226	5. 77
Cities and villages.....	325	254	59	12	325	26. 09
School districts.....	200	200			200	(²)
Townships.....	192	179		13	192	(²)
ALPENA	440	378	7	55	439	23. 48
County.....	17	10	7		17	91
Cities and villages.....	191	191			191	15. 53
School districts.....	226	176		50	226	(²)
Townships.....	6	1		5	5	(²)
ANTRIM	161	118		43	161	16. 13
County.....	35			35	35	3. 51
Cities and villages.....	42	39		3	42	14. 57
School districts.....	81	77		4	81	(²)
Townships.....	3	2		1	3	(²)
ARENAC	220	97	118	5	202	25. 23
County.....	118		118		118	14. 74
Cities and villages.....	16	15		1	16	8. 65
School districts.....	62	62			62	(²)
Townships.....	24	20		4	6	(²)
BARAGA	465	411		54	465	49. 47
County.....	30	30			30	3. 19
Cities and villages.....	122	108		14	122	35. 20
School districts.....	254	254			254	(²)
Townships.....	59	19		40	59	(²)
BARRY	546	373	167	6	543	25. 95
County.....	167		167		167	7. 98
Cities and villages.....	37	35		2	34	4. 21
School districts.....	338	338			338	(²)
Townships.....	4			4	4	(²)
BAY	4, 166	3, 802	214	150	3, 909	56. 27
County.....	61		61		61	. 88
Cities and villages.....	2, 390	2, 094	153	143	2, 133	42. 62
School districts.....	1, 711	1, 708		3	1, 711	(²)
Townships.....	4			4	4	(²)
BENZIE	65	62		3	65	9. 87
County.....						
Cities and villages.....	8	8			8	2. 44
School districts.....	40	38		2	40	(²)
Townships.....	17	16		1	17	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BERRIEN	\$8,904	\$3,306	\$4,930	\$668	\$8,769	\$104.14
County.....	4,486	285	4,201	—	4,486	53.28
Cities and villages.....	2,254	932	729	593	2,125	43.84
School districts.....	2,018	2,018	—	—	2,018	(?)
Townships.....	146	71	—	75	140	(?)
BRANCH	467	428	20	19	464	19.37
County.....	—	—	—	—	—	—
Cities and villages.....	169	134	20	15	166	15.04
School districts.....	270	270	—	—	270	(?)
Townships.....	28	24	—	4	28	(?)
CALHOUN	5,532	3,908	1,614	10	5,482	61.25
County.....	530	268	262	—	530	5.92
Cities and villages.....	2,248	890	1,352	6	2,199	36.49
School districts.....	2,745	2,745	—	—	2,745	(?)
Townships.....	9	5	—	4	8	(?)
CASS	928	620	289	19	882	42.00
County.....	369	174	195	—	331	15.76
Cities and villages.....	182	79	91	12	174	19.99
School districts.....	363	363	—	—	363	(?)
Townships.....	14	4	3	7	14	(?)
CHARLEVOIX	601	549	15	37	443	36.98
County.....	193	193	—	—	44	3.67
Cities and villages.....	245	223	15	7	239	36.11
School districts.....	155	128	—	27	155	(?)
Townships.....	8	5	—	3	5	(?)
CHEBOYGAN	411	356	—	55	411	35.73
County.....	115	100	—	15	115	10.00
Cities and villages.....	192	161	—	31	192	31.49
School districts.....	90	90	—	—	90	(?)
Townships.....	14	5	—	9	14	(?)
CHIPPEWA	873	806	49	18	824	32.83
County.....	81	81	—	—	81	3.23
Cities and villages.....	370	309	49	12	321	21.96
School districts.....	408	408	—	—	408	(?)
Townships.....	14	8	—	6	14	(?)
CLARE	179	165	1	13	160	22.75
County.....	—	—	—	—	—	—
Cities and villages.....	32	29	1	2	25	10.54
School districts.....	104	104	—	—	104	(?)
Townships.....	43	32	—	11	31	(?)
CLINTON	417	297	111	9	416	17.05
County.....	111	—	111	—	111	4.55
Cities and villages.....	34	33	—	1	33	4.29
School districts.....	264	264	—	—	264	(?)
Townships.....	8	—	—	8	8	(?)
CRAWFORD	40	36	—	4	40	12.92
County.....	—	—	—	—	—	—
Cities and villages.....	4	—	—	4	4	2.08
School districts.....	36	36	—	—	36	(?)
Townships.....	—	—	—	—	—	—
DELTA	1,086	967	113	6	1,049	32.28
County.....	55	55	—	—	55	1.69
Cities and villages.....	451	337	113	1	414	20.35
School districts.....	569	569	—	—	569	(?)
Townships.....	11	6	—	5	11	(?)
DICKINSON	2,368	1,898	47	423	2,351	74.16
County.....	60	—	—	—	60	1.89
Cities and villages.....	1,032	574	47	411	1,015	46.68
School districts.....	1,262	1,262	—	—	1,262	(?)
Townships.....	14	2	—	12	14	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
EATON	\$584	\$506	\$35	\$43	\$580	\$18.07
County.....	32		32		32	1.00
Cities and villages.....	111	104	3	4	107	6.88
School districts.....	421	402		19	421	(?)
Townships.....	20			20	20	(?)
EMMET	880	765	22	93	694	45.93
County.....	400	400			214	14.16
Cities and villages.....	144	122	22		144	17.42
School districts.....	336	243		93	336	(?)
Townships.....						
GENESEE	28,261	23,448	3,524	1,289	26,927	118.99
County.....	2,735	2,250	485		2,654	11.73
Cities and villages.....	14,832	10,913	3,039	880	13,886	75.39
School districts.....	10,584	10,197		387	10,584	(?)
Townships.....	110	88		22	103	(?)
GLADWIN	71	67		4	71	9.56
County.....	30	30			30	4.04
Cities and villages.....	11	8		3	11	6.19
School districts.....	27	27			27	(?)
Townships.....	3	2		1	3	(?)
GOGEBIC	2,819	2,655		164	2,730	86.46
County.....	55	55			55	1.74
Cities and villages.....	1,163	1,163			1,074	48.79
School districts.....	1,264	1,154		110	1,264	(?)
Townships.....	337	283		54	337	(?)
GRAND TRAVERSE	884	834	17	33	850	42.29
County.....	10			10	10	.60
Cities and villages.....	581	543	17	21	557	41.79
School districts.....	281	281			281	(?)
Townships.....	12	10		2	2	(?)
RATON	790	713	62	15	745	24.63
County.....	62		62		62	2.05
Cities and villages.....	339	339			294	23.55
School districts.....	323	314		9	323	(?)
Townships.....	66	60		6	66	(?)
HILLSDALE	924	635	277	12	924	33.70
County.....	255		255		255	9.30
Cities and villages.....	65	42	22	1	65	6.34
School districts.....	593	593			593	(?)
Townships.....	11			11	11	(?)
HOUGHTON	1,121	1,098		23	1,103	20.87
County.....	181	174		7	185	8.40
Cities and villages.....	920	920			920	(?)
School districts.....	20	4		16	18	(?)
Townships.....						
HURON	1,035	583	430	22	1,011	32.47
County.....	430		430		430	13.81
Cities and villages.....	204	200		4	183	20.54
School districts.....	317	317			317	(?)
Townships.....	84	66		18	81	(?)
INGHAM	8,273	6,604	1,489	180	7,562	61.68
County.....	24		24		24	.20
Cities and villages.....	7,029	5,485	1,465	79	6,318	68.34
School districts.....	1,112	1,112			1,112	(?)
Townships.....	108	7		101	108	(?)
IONIA	1,265	778	426	61	1,250	35.31
County.....	426		426		426	12.03
Cities and villages.....	182	143		39	167	10.05
School districts.....	636	635		1	636	(?)
Townships.....	21			21	21	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
IOSCO	\$189	\$156	\$32	\$1	\$189	\$25.14
County.....	32		32		32	4.26
Cities and villages.....	20	20			20	6.87
School districts.....	28	28			28	(²)
Townships.....	109	108		1	109	(²)
IRON	1,032	901	68	63	788	37.88
County.....	268	268			46	2.21
Cities and villages.....	201	101	68	32	179	13.07
School districts.....	494	494			494	(²)
Townships.....	69	38		31	69	(²)
ISABELLA	314	174	80	60	286	13.54
County.....	52		52		52	2.46
Cities and villages.....	137	50	28	59	109	18.02
School districts.....	123	123			123	(²)
Townships.....	2	1		1	2	(²)
JACKSON	7,036	6,230	534	272	7,005	73.20
County.....	380	380			380	3.97
Cities and villages.....	3,591	2,808	534	249	3,560	59.34
School districts.....	3,042	3,042			3,042	(²)
Townships.....	23			23	23	(²)
KALAMAZOO	4,276	3,310	845	121	4,103	43.28
County.....	36		36		36	.38
Cities and villages.....	924	109	800	15	751	12.32
School districts.....	3,258	3,171		87	3,258	(²)
Townships.....	58	30	9	19	58	(²)
KALKASKA	16	9		7	16	4.21
County.....	3			3	3	.79
Cities and villages.....						
School districts.....	2	1		1	2	(²)
Townships.....	11	8		3	11	(²)
KENT	24,560	19,310	4,865	385	21,028	84.01
County.....	473	341	132		132	.53
Cities and villages.....	17,097	12,147	4,733	217	13,906	74.92
School districts.....	6,792	6,743		49	6,792	(²)
Townships.....	198	79		119	198	(²)
KEWEENAW	1	1			1	.20
County.....						
Cities and villages.....	1	1			1	1.60
School districts.....						
Townships.....						
LAKE	77	70		7	76	18.69
County.....	35	35			35	8.61
Cities and villages.....	1			1		
School districts.....	26	25		1	26	(²)
Townships.....	15	10		5	15	(²)
LAPEER	1,187	637	441	109	1,170	40.63
County.....	441		441		441	15.31
Cities and villages.....	150	136		14	133	13.59
School districts.....	580	501		79	580	(²)
Townships.....	16			16	16	(²)
LEEELANAU	93	87		6	92	11.21
County.....	36	36			36	4.39
Cities and villages.....	1			1	1	.76
School districts.....	42	42			42	(²)
Townships.....	14	9		5	13	(²)
LENAAWEE	1,859	1,606	245	8	1,838	36.61
County.....	245		245		245	4.88
Cities and villages.....	900	899		1	879	35.02
School districts.....	604	604			604	(²)
Townships.....	110	103		7	110	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LIVINGSTON	\$780	\$774	-----	\$6	\$734	\$37.45
County.....	340	340	-----	-----	294	15.00
Cities and villages.....	82	82	-----	-----	82	12.66
School districts.....	356	352	-----	4	356	(?)
Townships.....	2	-----	-----	2	2	(?)
LUCE	269	232	-----	37	269	40.76
County.....	32	-----	-----	32	32	4.85
Cities and villages.....	22	22	-----	-----	22	8.92
School districts.....	210	210	-----	-----	210	(?)
Townships.....	5	-----	-----	5	5	(?)
MACKINAC	241	225	\$2	14	241	27.08
County.....	20	20	-----	-----	20	2.25
Cities and villages.....	83	81	2	-----	83	31.03
School districts.....	124	118	-----	6	124	(?)
Townships.....	14	6	-----	8	14	(?)
MACOMB	21,831	8,349	12,517	965	21,722	259.21
County.....	10,227	315	9,242	670	10,227	122.04
Cities and villages.....	6,131	3,225	2,636	270	6,034	132.79
School districts.....	4,558	4,558	-----	-----	4,558	(?)
Townships.....	915	251	639	25	903	(?)
MANISTEE	472	468	-----	4	472	27.11
County.....	60	60	-----	-----	60	3.45
Cities and villages.....	118	118	-----	-----	118	12.57
School districts.....	282	281	-----	1	282	(?)
Townships.....	12	9	-----	3	12	(?)
MARQUETTE	1,344	1,261	-----	83	1,344	30.49
County.....	150	150	-----	-----	150	3.40
Cities and villages.....	300	273	-----	27	300	9.71
School districts.....	838	838	-----	-----	838	(?)
Townships.....	56	-----	-----	56	56	(?)
MASON	646	638	-----	8	646	34.44
County.....	62	62	-----	-----	62	3.31
Cities and villages.....	439	439	-----	-----	439	41.24
School districts.....	140	133	-----	7	140	(?)
Townships.....	5	4	-----	1	5	(?)
MECOSTA	495	476	-----	19	489	31.07
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	101	84	-----	17	95	16.53
School districts.....	392	392	-----	-----	392	(?)
Townships.....	2	-----	-----	2	2	(?)
MENOMINEE	901	853	-----	48	864	36.53
County.....	258	258	-----	-----	232	9.81
Cities and villages.....	473	473	-----	-----	462	39.49
School districts.....	136	104	-----	32	136	(?)
Townships.....	34	18	-----	16	34	(?)
MIDLAND	805	759	39	7	795	40.77
County.....	126	100	26	-----	126	6.46
Cities and villages.....	306	293	13	-----	306	33.38
School districts.....	336	335	-----	1	336	(?)
Townships.....	37	31	-----	6	27	(?)
MISSAUKEE	88	78	-----	10	87	12.44
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	26	26	-----	-----	25	23.30
School districts.....	52	44	-----	8	52	(?)
Townships.....	10	8	-----	2	10	(?)
MONROE	6,526	1,871	3,968	687	6,442	116.91
County.....	3,708	46	3,662	-----	3,708	67.30
Cities and villages.....	1,605	674	306	625	1,525	68.23
School districts.....	1,153	1,119	-----	34	1,153	(?)
Townships.....	60	32	-----	28	56	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MONTCALM.....	\$468	\$406	\$35	\$27	\$447	\$16.27
County.....	294	259	35	—	280	10.19
Cities and villages.....	15	15	—	—	12	1.18
School districts.....	106	98	—	8	106	(?)
Townships.....	53	34	—	19	49	(?)
MONTMORENCY.....	37	6	—	31	37	13.15
County.....	—	—	—	—	—	—
Cities and villages.....	—	—	—	—	—	—
School districts.....	34	—	—	29	34	(?)
Townships.....	3	5	—	2	3	(?)
MUSKEGON.....	9,125	7,225	1,534	366	8,782	99.34
County.....	299	—	299	—	299	3.38
Cities and villages.....	4,400	3,049	1,226	125	4,057	58.60
School districts.....	4,389	4,157	—	232	4,389	(?)
Townships.....	37	19	9	9	37	(?)
NEWAYGO.....	479	440	20	19	477	28.01
County.....	—	—	—	—	—	—
Cities and villages.....	68	35	20	13	66	14.48
School districts.....	343	343	—	—	343	(?)
Townships.....	68	62	—	6	68	(?)
OAKLAND.....	58,902	31,825	25,192	1,885	57,650	248.60
County.....	18,481	1,075	17,406	—	18,481	79.69
Cities and villages.....	22,510	13,434	7,337	1,739	21,260	134.60
School districts.....	16,992	16,992	—	—	16,992	(?)
Townships.....	919	324	449	146	917	(?)
OCEANA.....	365	347	7	11	365	26.44
County.....	7	—	7	—	7	.51
Cities and villages.....	215	208	—	7	215	49.64
School districts.....	80	80	—	—	80	(?)
Townships.....	63	59	—	4	63	(?)
OGEA.....	148	124	11	13	89	13.50
County.....	60	50	10	—	21	3.18
Cities and villages.....	38	38	—	—	20	13.32
School districts.....	28	22	—	6	28	(?)
Townships.....	22	14	1	7	20	(?)
ONTONAGON.....	207	179	—	28	207	18.63
County.....	—	—	—	—	—	—
Cities and villages.....	57	57	—	—	57	29.43
School districts.....	109	109	—	—	109	(?)
Townships.....	41	13	—	28	41	(?)
OSCEOLA.....	363	320	—	43	357	27.88
County.....	—	—	—	—	—	—
Cities and villages.....	74	72	—	2	68	15.10
School districts.....	259	220	—	39	259	(?)
Townships.....	30	28	—	2	30	(?)
OSCODA.....	32	21	—	11	32	18.52
County.....	7	7	—	—	7	4.05
School districts.....	25	14	—	11	25	(?)
Townships.....	—	—	—	—	—	—
OTSAGO.....	47	46	—	1	46	8.28
County.....	19	19	—	—	18	3.24
Cities and villages.....	9	9	—	—	9	4.32
School districts.....	15	15	—	—	15	(?)
Townships.....	4	3	—	1	4	(?)
OTTAWA.....	3,178	2,254	811	113	3,054	54.44
County.....	815	398	417	—	692	12.34
Cities and villages.....	1,148	657	394	97	1,147	39.60
School districts.....	1,183	1,182	—	1	1,183	(?)
Townships.....	32	17	—	15	32	(?)
PRESQUE ISLE.....	202	193	4	5	201	17.74
County.....	—	—	—	—	—	—
Cities and villages.....	23	18	4	1	22	4.16
School districts.....	176	175	—	1	176	(?)
Townships.....	3	—	—	3	3	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ROSCOMMON	\$121	\$117	-----	\$4	\$119	\$56. 67
County.....	29	26	-----	3	29	13. 81
Cities and villages.....	3	2	-----	1	2	4. 85
School districts.....	70	70	-----	-----	70	(?)
Townships.....	19	19	-----	-----	18	(?)
SAGINAW	9, 470	6, 250	2, 938	282	8, 824	71. 05
County.....	949	112	837	-----	949	7. 64
Cities and villages.....	6, 512	4, 383	2, 101	28	5, 866	66. 57
School districts.....	1, 977	1, 738	-----	239	1, 977	(?)
Townships.....	32	17	-----	15	32	(?)
ST. CLAIR	6, 919	2, 080	3, 410	1, 429	6, 844	98. 90
County.....	2, 936	4	2, 932	-----	2, 936	42. 43
Cities and villages.....	2, 404	1, 754	478	172	2, 329	52. 25
School districts.....	1, 464	217	-----	1, 247	1, 464	(?)
Townships.....	115	105	-----	10	115	(?)
ST. JOSEPH	2, 273	1, 562	699	12	2, 111	67. 44
County.....	714	120	594	-----	668	21. 34
Cities and villages.....	697	586	104	7	581	30. 56
School districts.....	856	856	-----	-----	856	(?)
Townships.....	6	-----	1	5	6	(?)
SANILAC	2, 144	1, 431	702	11	2, 110	76. 03
County.....	699	-----	699	-----	699	25. 19
Cities and villages.....	85	82	3	-----	71	9. 94
School districts.....	1, 319	1, 319	-----	-----	1, 319	(?)
Townships.....	41	30	-----	11	21	(?)
SCHOOLCRAFT	975	963	1	11	975	115. 37
County.....	20	20	-----	-----	20	2. 37
Cities and villages.....	101	100	1	-----	101	19. 43
School districts.....	843	843	-----	-----	843	(?)
Townships.....	11	-----	-----	11	11	(?)
SHIAWASSEE	1, 642	780	112	750	1, 461	36. 43
County.....	80	-----	80	-----	80	2. 00
Cities and villages.....	699	600	32	67	518	22. 41
School districts.....	859	180	-----	679	859	(?)
Townships.....	4	-----	-----	4	4	(?)
TUSCOLA	993	771	182	40	991	30. 09
County.....	182	-----	182	-----	182	5. 53
Cities and villages.....	134	133	-----	1	134	14. 09
School districts.....	555	523	-----	32	555	(?)
Townships.....	122	115	-----	7	120	(?)
VAN BUREN	1, 593	1, 064	474	55	1, 549	46. 94
County.....	454	-----	454	-----	454	13. 76
Cities and villages.....	301	278	20	3	257	18. 85
School districts.....	788	770	-----	18	788	(?)
Townships.....	50	16	-----	34	50	(?)
WASHTENAW	7, 457	3, 983	3, 088	386	7, 432	108. 81
County.....	2, 253	-----	2, 253	-----	2, 253	32. 99
Cities and villages.....	2, 244	1, 408	835	1	2, 219	48. 29
School districts.....	2, 948	2, 573	-----	375	2, 948	(?)
Townships.....	12	2	-----	10	12	(?)
WAYNE	523, 134	433, 063	31, 003	59, 068	473, 782	235. 67
County.....	22, 674	6, 000	13, 584	3, 090	21, 788	10. 84
Cities and villages.....	467, 567	396, 594	16, 620	54, 353	422, 390	212. 65
School districts ¹	31, 573	30, 244	-----	1, 329	28, 345	(?)
Townships.....	1, 320	225	799	296	1, 259	(?)
WEXFORD	187	170	9	8	187	11. 11
County.....	32	24	-----	8	32	1. 90
Cities and villages.....	43	34	9	-----	43	3. 82
School districts.....	109	109	-----	-----	109	(?)
Townships.....	3	3	-----	-----	3	(?)

¹ Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

² Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$577, 301	\$471, 342	\$45, 501	\$80, 458	\$522, 978	\$138. 31
20,000 population and over	509, 230	427, 462	27, 933	53, 835	459, 511	167. 51
Detroit.....	420, 079	359, 178	9, 538	51, 363	383, 102	227. 10
Grand Rapids.....	15, 295	11, 448	3, 797	50	12, 152	70. 53
Flint.....	14, 604	10, 774	2, 980	850	13, 376	80. 00
Saginaw.....	6, 502	4, 378	2, 101	23	5, 856	70. 30
Lansing.....	6, 684	5, 335	1, 270	79	5, 989	73. 57
Pontiac.....	7, 526	5, 533	1, 993	-----	7, 430	109. 59
Dearborn.....	14, 568	12, 970	1, 598	-----	11, 557	197. 56
Hamtramck.....	4, 200	3, 600	106	494	3, 946	68. 51
Jackson.....	3, 589	2, 806	534	249	3, 558	63. 20
Kalamazoo.....	872	72	800	-----	700	12. 64
Highland Park.....	4, 241	3, 886	59	296	1, 730	31. 98
Muskegon.....	2, 994	2, 213	781	-----	2, 720	58. 67
Bay City.....	2, 390	2, 094	153	143	2, 133	45. 04
Battle Creek.....	1, 861	517	1, 344	-----	1, 861	41. 91
Port Huron.....	2, 005	1, 363	479	163	1, 955	60. 71
Wyandotte.....	1, 820	1, 295	400	125	1, 446	47. 41
8,000 to 30,000 population	36, 304	23, 817	7, 793	4, 694	33, 734	74. 39
Ann Arbor.....	1, 722	1, 111	611	-----	1, 697	60. 18
Royal Oak.....	6, 336	3, 323	2, 563	450	5, 853	226. 86
Ferndale.....	2, 319	1, 661	403	255	1, 961	81. 71
Monroe.....	1, 514	583	306	625	1, 437	75. 24
River Rouge.....	1, 858	1, 562	96	200	1, 660	89. 25
Muskegon Heights.....	1, 257	743	395	119	1, 199	72. 23
Benton Harbor.....	1, 138	286	489	363	1, 021	63. 81
Marquette.....	138	111	-----	27	138	9. 14
Escanaba.....	374	281	93	-----	343	23. 18
Owosso.....	598	500	32	66	426	28. 78
Holland.....	704	369	250	85	704	47. 89
Ironwood.....	796	796	-----	-----	707	49. 44
Mount Clemens.....	1, 153	757	256	140	1, 153	81. 20
Ecorse.....	2, 868	2, 110	422	336	2, 670	189. 36
Sault Ste. Marie.....	360	300	49	11	312	22. 29
Adrian.....	634	634	-----	-----	634	47. 67
Grosse Pointe Park.....	3, 109	2, 745	118	246	2, 733	211. 86
Traverse City.....	581	543	17	21	557	43. 52
Lincoln Park.....	3, 326	1, 861	644	821	3, 108	251. 95
Alpena.....	191	191	-----	-----	191	15. 53
Iron Mountain.....	592	164	17	411	585	47. 95
Niles.....	345	206	41	98	344	28. 67
Menominee.....	473	473	-----	-----	462	43. 58
Ypsilanti.....	403	178	224	1	403	38. 02
Birmingham.....	1, 547	794	455	298	1, 483	141. 24
Cadillac.....	39	30	9	-----	39	4. 08
Ishpeming.....	12	12	-----	-----	12	1. 30
Ludington.....	439	439	-----	-----	439	49. 33
Midland.....	307	293	14	-----	307	36. 12
Grand Haven.....	363	238	125	-----	363	42. 71
St. Joseph.....	566	287	164	115	560	65. 88
Albion.....	124	118	-----	6	115	13. 82
Manistee.....	118	118	-----	-----	118	14. 61
2,500 to 8,000 population	23, 809	14, 265	8, 099	1, 445	22, 581	77. 86
Sturgis.....	515	441	74	-----	399	57. 41
Three Rivers.....	167	137	30	-----	167	24. 33
Roseville.....	891	816	75	-----	891	130. 34
St. Clair Shores.....	957	421	519	17	898	133. 14
Coldwater.....	20	-----	20	-----	20	2. 97

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Alma.....	\$114	\$114	-----	-----	\$89	\$13.22
Ionia.....	7	7	-----	-----	7	1.07
Negaunee.....	150	150	-----	-----	150	22.89
East Detroit.....	2,489	727	\$1,703	\$59	2,476	415.79
Hillsdale.....	60	38	22	-----	60	10.18
Hancock.....	83	78	-----	5	83	14.32
Petoskey.....	144	122	22	-----	144	25.09
Berkley.....	1,823	635	796	392	1,734	311.25
Dowagiac.....	151	52	91	8	143	25.77
Kingsford.....	414	388	26	-----	404	73.11
Charlotte.....	31	29	-----	2	31	5.84
Hastings.....	3	3	-----	-----	-----	-----
Mount Pleasant.....	131	44	28	59	103	19.77
Manistique.....	101	100	1	-----	101	19.43
Grosse Pointe.....	1,733	1,579	54	100	1,379	266.58
Gladstone.....	75	56	19	-----	69	13.35
Marshall.....	248	248	-----	-----	208	41.44
Lapeer.....	78	70	-----	8	72	14.38
Cheboygan.....	169	138	-----	31	169	34.33
Laurium.....	-----	-----	-----	-----	-----	-----
South Haven.....	239	219	20	-----	196	40.80
Greenville.....	3	3	-----	-----	-----	-----
Big Rapids.....	93	76	-----	17	87	18.63
Iron River.....	133	45	68	20	133	28.51
Plymouth.....	419	290	129	-----	410	91.44
Inkster.....	820	-----	800	20	820	184.68
East Lansing.....	283	136	147	-----	267	60.83
Belding.....	78	73	-----	5	63	15.22
Melvindale.....	2,717	1,523	1,122	72	2,587	638.29
Bessemer.....	367	367	-----	-----	367	90.95
East Grand Rapids.....	1,575	539	935	101	1,539	382.46
Trenton.....	483	433	50	-----	483	120.09
Norway.....	26	22	4	-----	26	6.47
Munising.....	57	52	-----	5	54	13.65
Allegan.....	232	208	24	-----	232	58.87
St. Johns.....	-----	-----	-----	-----	-----	-----
Buchanan.....	44	33	10	1	44	11.22
Houghton.....	69	69	-----	-----	63	16.77
Wakefield.....	-----	-----	-----	-----	-----	-----
Howell.....	38	38	-----	-----	38	10.51
Grand Ledge.....	5	5	-----	-----	1	.28
Rochester.....	134	119	15	-----	130	36.58
Grosse Pointe Farms.....	1,926	1,776	-----	150	1,926	545.15
Marine City.....	94	94	-----	-----	87	25.13
Wayne.....	574	186	344	44	574	167.69
St. Clair.....	149	149	-----	-----	135	39.83
Clawson.....	1,149	377	542	230	1,124	332.84
Rogers City.....	4	-----	4	-----	4	1.22
Otsego.....	34	13	21	-----	34	10.48
Fenton.....	27	24	-----	3	25	7.88
Durand.....	39	39	-----	-----	32	10.39
Crystal Falls.....	16	16	-----	-----	8	2.67
Pleasant Ridge.....	430	317	80	33	341	118.20
Zeeland.....	65	39	19	7	65	22.81
Eaton Rapids.....	3	-----	3	-----	3	1.06
Boyne City.....	163	156	-----	7	163	61.51
Centerline.....	309	178	82	49	309	118.66
Mason.....	62	14	48	-----	62	24.08
Northville.....	334	182	152	-----	290	113.02
Caro.....	62	62	-----	-----	62	24.28
Less than 2,500 population.....	7,958	5,798	1,676	484	7,152	24.29

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$782,308	\$361,778	\$59,997	\$157.86	\$94.09	\$20.43
State government.....	60,582	50,934	7,089	12.21	13.25	2.41
Counties.....	76,918	42,632	5,203	15.50	10.89	1.77
Cities and villages.....	522,978	218,152	42,518	138.31	83.59	25.04
School districts.....	¹ 115,705	42,086	¹ 3,166	(²)	(²)	(²)
Townships.....	6,123	7,974	2,021	(²)	(²)	(²)
Alcona.....	83	147	42	16.64	24.66	7.41
Alger.....	350	325	268	37.53	30.72	32.49
Allegan.....	943	1,403	184	24.06	37.37	4.58
Alpena.....	439	434	434	23.48	24.30	21.13
Antrim.....	161	114	47	16.13	9.87	2.99
Arenac.....	202	290	19	25.23	30.68	2.00
Baraga.....	465	164	206	49.47	20.42	30.61
Barry.....	543	760	75	25.95	35.54	3.30
Bay.....	3,909	5,468	1,769	56.27	78.25	25.22
Benzie.....	65	140	131	9.87	20.08	11.97
Berrien.....	8,769	5,418	1,284	104.14	83.38	23.31
Branch.....	464	380	76	19.37	15.85	2.97
Calhoun.....	5,482	3,311	938	61.25	42.94	14.20
Cass.....	882	1,088	192	42.00	53.36	9.31
Charlevoix.....	443	800	379	36.98	50.70	18.18
Cheboygan.....	411	530	280	35.73	37.90	15.02
Chippewa.....	824	1,206	979	32.83	48.43	38.40
Clare.....	160	345	43	22.75	41.80	4.57
Clinton.....	416	824	137	17.05	35.64	5.94
Crawford.....	40	37	5	12.92	8.98	1.19
Delta.....	1,049	1,687	671	32.28	54.23	20.88
Dickinson.....	2,351	560	383	74.16	28.79	17.92
Eaton.....	580	735	228	18.07	25.00	7.48
Emmet.....	694	517	256	45.93	33.07	13.20
Genesee.....	26,927	13,094	1,552	118.99	92.60	21.57
Gladwin.....	71	381	75	9.56	42.67	8.34
Gogebic.....	2,730	3,517	441	86.46	98.33	17.33
Grand Traverse.....	850	756	455	42.29	38.73	18.30
Gratiot.....	745	1,049	296	24.63	29.77	10.29
Hillsdale.....	924	962	308	33.70	34.18	10.37
Houghton.....	1,103	903	994	20.87	12.56	10.44
Huron.....	1,011	1,610	383	32.47	49.11	10.95
Ingham.....	7,562	5,184	538	61.68	58.36	9.17
Ionia.....	1,250	953	350	35.31	28.80	10.44
Iosco.....	189	243	74	25.14	29.58	7.56
Iron.....	788	1,279	511	37.88	53.51	29.76
Isabella.....	286	1,008	156	13.54	44.58	6.74
Jackson.....	7,005	4,869	801	73.20	62.86	14.54
Kalamazoo.....	4,103	4,369	1,755	43.28	59.03	26.73
Kalkaska.....	16	69	23	4.21	12.37	2.76
Kent.....	21,028	8,812	5,322	84.01	46.58	31.55
Keweenaw.....	1	11	1	.20	1.68	.09
Lake.....	76	60	30	18.69	13.41	6.00
Lapeer.....	1,170	1,245	123	40.63	48.30	4.73
Leelanau.....	92	237	46	11.21	26.18	4.32

¹ Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.² Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.³ Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Lenawee.....	\$1,838	\$2,446	\$412	\$36.61	\$51.20	\$8.60
Livingston.....	734	1,093	58	37.45	62.37	3.25
Luce.....	269	54	31	40.76	8.06	7.14
Mackinac.....	241	252	111	27.08	31.42	11.37
Macomb.....	21,722	3,712	396	259.21	93.92	12.16
Manistee.....	472	282	387	27.11	13.52	14.48
Marquette.....	1,344	586	732	30.49	12.79	15.08
Mason.....	646	528	408	34.44	26.62	17.91
Mecosta.....	489	330	146	31.07	18.58	7.53
Menominee.....	864	773	204	36.53	32.52	7.96
Midland.....	795	1,341	204	40.77	74.20	14.55
Missaukee.....	87	109	40	12.44	12.08	3.60
Monroe.....	6,442	2,544	428	116.91	66.61	12.97
Montcalm.....	447	937	219	16.27	30.80	6.82
Montmorency.....	37	18	16	13.15	4.19	4.20
Muskegon.....	8,782	5,205	1,368	99.34	76.57	32.80
Newaygo.....	477	385	95	28.01	22.14	4.82
Oakland.....	57,650	14,132	964	248.60	140.66	18.85
Oceana.....	365	358	173	26.44	22.92	9.14
Ogemaw.....	89	551	52	13.50	70.82	5.57
Ontonagon.....	207	437	91	18.63	32.64	9.61
Oscoda.....	357	236	98	27.88	15.49	5.50
Oscoda.....	32	55	18.52	30.84		.07
Otsego.....	46	171	38	8.28	28.28	5.76
Ottawa.....	3,054	1,978	934	54.44	40.98	19.81
Presque Isle.....	201	105	106	17.74	8.51	8.79
Roscommon.....	119	109	41	56.67	53.59	16.73
Saginaw.....	8,824	6,022	2,332	71.05	58.40	25.38
St. Clair.....	6,844	5,403	1,014	98.90	90.86	19.37
St. Joseph.....	2,111	1,172	477	67.44	43.14	18.32
Sanilac.....	2,110	1,318	367	76.03	42.20	10.81
Schoolcraft.....	975	369	180	115.37	35.81	20.12
Shiawassee.....	1,461	1,371	450	36.43	37.46	13.53
Tuscola.....	991	733	101	30.09	22.00	2.90
Van Buren.....	1,549	1,612	515	46.94	52.47	15.51
Washtenaw.....	7,432	3,150	602	108.81	62.06	13.46
Wayne.....	473,782	173,172	15,651	235.67	128.85	26.48
Wexford.....	187	501	207	11.11	27.53	9.39

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION			
	1932			1912	1922	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	188,262,954	86,541,738	\$1,312,891	\$85,929,615	\$82,317,562	\$1,665,25	\$1,542,08	\$789,19
Alcona.....	4,152	3,894	268	4,785	1,204	832,23	802,30	226,69
Alcona.....	8,749	8,411	1,338	13,245	4,498	1,252,24	1,252,46	544,34
Alcona.....	43,103	38,549	4,614	44,878	25,617	1,195,47	1,195,47	635,59
Alcona.....	16,938	14,318	2,620	15,740	10,843	905,78	880,88	504,02
Alcona.....	7,045	5,805	1,240	8,278	6,532	705,98	717,24	352,57
Arenac.....	5,791	5,252	539	7,404	2,586	723,24	782,65	268,30
Arenac.....	8,953	7,535	1,398	7,133	3,575	950,32	885,31	532,35
Arenac.....	21,890	19,396	2,544	24,792	13,958	1,047,88	1,159,44	615,64
Arenac.....	73,822	63,475	10,347	78,746	29,127	1,062,58	1,126,81	415,25
Arenac.....	5,001	4,669	332	5,066	4,567	759,22	732,11	417,16
Berrien.....	90,599	79,473	11,086	67,041	27,581	1,074,93	1,031,74	500,84
Berrien.....	24,455	21,932	2,523	28,442	18,744	1,021,09	1,135,21	732,05
Berrien.....	107,896	89,871	18,025	90,910	44,973	1,205,54	1,178,96	762,03
Berrien.....	21,255	18,738	2,517	25,830	15,150	1,012,14	1,206,47	734,60
Berrien.....	10,025	9,063	962	12,908	11,592	836,74	811,27	556,06
Cheboygan.....	7,922	7,315	607	9,819	6,324	688,75	701,80	339,31
Cheboygan.....	24,316	19,061	5,255	27,752	11,946	998,76	1,114,28	468,67
Cheboygan.....	6,991	5,509	482	7,609	4,765	851,96	922,32	500,19
Cheboygan.....	26,972	24,685	2,287	32,855	19,094	1,105,41	1,421,70	825,54
Cheboygan.....	3,157	2,832	325	4,184	1,925	1,019,37	1,025,95	452,40
Delta.....	18,330	14,346	3,984	20,998	9,503	564,00	674,85	295,77
Delta.....	23,833	17,458	6,475	18,213	10,399	754,98	936,11	907,34
Delta.....	33,845	30,377	3,471	37,732	23,312	1,054,45	1,284,42	764,36
Delta.....	13,848	11,794	2,070	15,861	9,176	917,60	1,995,00	404,21
Delta.....	259,526	216,962	42,564	173,812	63,893	1,146,82	1,226,17	888,05

Gladwin.....	5,683	361	8,041	3,168	1,000.97	351.83
Gable.....	56,773	9,427	69,195	51,904	1,094.35	2,037.14
Gable and Traverse.....	16,744	2,528	19,272	15,698	1,477.74	897.67
Gastot.....	36,568	3,108	39,676	34,094	1,476.83	556.37
Hillside.....	26,437	2,523	28,960	21,152	1,234.60	712.86
Houghton.....	20,844	10,520	31,364	92,160	875.50	987.50
Huron.....	27,560	3,630	31,190	15,079	1,132.47	430.00
Ingham.....	153,385	32,777	186,162	63,878	1,888.44	1,107.20
Ionia.....	34,107	3,224	37,331	20,554	1,076.58	612.65
Iosco.....	8,384	1,253	9,637	2,130	1,093.41	218.42
Iron.....	20,202	6,916	27,118	29,095	1,736.02	1,804.64
Isabella.....	20,073	2,170	22,243	10,051	1,101.24	434.99
Jackson.....	110,544	10,464	121,008	38,137	1,432.13	601.92
Kalamazoo.....	98,621	20,971	119,592	73,201	1,349.61	1,115.72
Kalkaska.....	2,875	108	3,000	3,015	1,840.34	428.92
Kent.....	330,697	62,602	393,299	119,781	1,417.81	710.00
Keweenaw.....	10,820	193	11,013	10,086	2,580.99	1,195.73
Lake.....	2,701	156	2,857	1,298	1,698.15	262.73
Lapeer.....	25,100	2,174	27,274	18,135	1,212.75	696.63
Leelanau.....	6,539	406	6,945	3,314	727.49	311.94
Lenawee.....	65,204	8,056	73,260	40,204	1,558.20	839.21
Livingson.....	24,521	2,830	27,351	14,667	1,471.70	826.07
Lodges.....	5,831	126	5,957	3,094	1,377.17	862.14
Mackinac.....	6,049	1,058	7,107	3,694	1,045.66	376.17
Macomb.....	111,910	11,176	123,086	27,275	1,767.17	836.50
Manistee.....	15,645	2,514	18,159	10,455	898.67	391.73
Marquette.....	45,536	12,049	57,585	52,020	1,445.11	1,111.31
Mason.....	14,581	2,315	16,896	7,307	1,001.83	323.28
Mcosta.....	11,809	1,316	13,125	8,391	895.04	276.63
Menominee.....	21,147	4,121	25,268	11,137	877.83	435.02
Midland.....	16,748	2,704	19,452	7,233	1,002.15	516.44
Misaukee.....	8,538	3,510	12,048	2,133	550.34	193.42
Monroe.....	64,978	14,332	79,310	20,039	1,572.60	607.84
Montcalm.....	28,079	2,891	30,970	12,173	1,038.53	370.68
Montmorency.....	2,568	126	2,694	1,245	1,176.75	317.33
Mustang.....	86,640	19,600	106,240	19,790	1,202.83	474.28
Newaygo.....	16,431	1,923	18,354	6,948	1,163.11	352.20
Oakland.....	372,895	29,326	402,221	44,022	1,461.57	868.43
Ocean.....	12,734	1,057	13,791	6,729	922.42	355.25
Ogemaw.....	5,064	367	5,431	2,457	861.27	268.11

* Includes \$408,325,200, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.

* Includes \$300,993,950, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.

* Includes \$238,867,225, valuation of property of public service corporations, taxed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION		
	1932			1912	1922	1932	1912
	Total	Real property and improvements	Personal property				
Ontonagon.....	\$10,339	\$3,633	\$676	\$5,908	\$16,994	\$930.27	\$925.42
Oscoda.....	9,639	8,573	1,066	5,446	13,059	752.69	304.24
Oscoda.....	2,178	2,076	102	1,129	2,595	1,455.14	511.52
Osego.....	4,375	3,914	461	6,063	6,063	787.72	482.64
Ottawa.....	55,884	47,192	8,692	25,511	64,071	996.15	541.29
Presque Isle.....	8,797	7,597	1,200	3,181	8,901	776.43	284.28
Roscommon.....	2,928	2,848	80	1,721	1,394.29	1,232.70	707.84
Saginaw.....	138,459	118,987	19,472	44,268	177,075	1,114.81	481.64
St. Clair.....	106,510	88,715	17,795	31,968	84,227	1,539.16	610.77
St. Joseph.....	33,490	28,265	5,225	17,243	33,944	1,069.97	662.63
Sanilac.....	27,942	23,737	2,205	15,112	37,259	1,004.88	445.37
Schoolcraft.....	8,108	7,084	1,024	11,252	11,252	959.41	335.16
Shiawassee.....	34,880	30,367	4,513	21,552	39,266	869.83	648.27
Tuscola.....	29,782	27,635	2,147	15,426	33,490	904.29	441.83
Van Buren.....	31,240	28,380	2,860	16,182	32,336	946.67	487.62
Washtenaw.....	106,494	96,917	12,577	83,795	83,795	1,003.13	897.64
Wayne.....	4,207,191	3,412,901	794,290	523,452	2,448,351	2,092.71	885.78
Wexford.....	13,117	10,729	2,388	9,629	16,068	779.52	486.84

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	1912			
	\$386, 718	\$43, 314	\$53, 940	\$107, 864	\$59, 371	\$4, 438	\$168, 797	\$3.33	\$3.85	\$2.07
State total.....							\$47, 988			
Alcona.....	188	15	74	6	47	16	137	3.81	2.86	4.56
Alcona.....	439	31	152	46	187	23	852	4.50	4.39	5.07
Alcona.....	1, 166	170	416	168	392	60	1, 911	2.70	2.65	1.75
Alcona.....	609	53	210	169	164	10	497	3.60	3.16	2.55
Antrim.....	323	24	132	25	120	22	341	4.58	4.12	3.36
Arenac.....	180	21	70	17	62	10	244	3.11	3.30	3.33
Arenac.....	569	31	259	60	197	22	374	6.37	6.24	4.06
Barry.....	636	98	195	79	226	38	737	2.90	2.97	1.96
Bay.....	2, 661	255	707	704	967	28	2, 350	3.60	2.98	2.89
Benzie.....	219	17	73	27	89	13	299	4.38	4.11	2.80
Benzie.....	3, 369	363	1, 194	709	983	120	2, 428	3.72	3.62	2.49
Branch.....	679	124	195	96	230	34	722	2.78	2.54	1.84
Cadron.....	3, 707	477	855	862	1, 451	62	2, 548	3.44	2.80	2.35
Cass.....	707	101	240	78	246	42	828	3.21	1.81	2.71
Charlevoix.....	449	36	146	94	161	12	596	4.46	4.65	2.71
Cheboygan.....	434	28	207	71	107	21	455	5.48	4.63	3.80
Chippewa.....	1, 043	97	400	209	316	21	997	4.29	3.59	2.86
Clare.....	215	23	79	23	79	11	268	3.59	3.52	2.16
Clinton.....	703	123	257	79	212	32	885	2.61	2.69	1.52
Crawford.....	121	11	41	17	43	9	140	3.83	3.35	2.75
Delta.....	932	78	392	154	309	29	941	5.08	4.48	3.62
Dickinson.....	1, 441	88	376	389	560	28	826	6.02	4.54	2.44
Easton.....	889	162	204	138	346	39	1, 120	2.63	2.97	1.86
Emmet.....	613	49	253	85	207	19	491	4.42	3.16	3.02
Genesee.....	9, 033	1, 156	1, 167	2, 779	3, 843	88	5, 511	3.48	3.17	1.40

1 Includes \$13,213,648, levy of public service corporations, taxed for State purposes only; not distributable by counties.

2 Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

3 Includes \$8,575,318, levy of public service corporations, taxed for State purposes only; not distributable by counties.

4 Includes \$4,998,142, levy of public service corporations, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1932, 1922, AND 1912—Continued

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932							1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	1912	1932	1922	1912
Gladwin.....	174	\$20	\$82	\$17	\$47	\$8	\$93	\$3.06	\$3.03	\$2.94
Gogebic.....	2,970	215	1,022	670	978	86	491	5.25	4.10	1.81
Grand Traverse.....	578	45	172	136	278	14	290	3.45	3.40	1.84
Grafton.....	917	162	245	170	303	27	344	2.81	2.11	2.51
Hillsdale.....	878	143	313	90	296	36	339	3.03	2.67	1.70
Houghton.....	1,685	151	577	226	695	36	1,298	4.14	2.99	1.41
Huron.....	1,800	130	268	69	227	47	1,302	2.66	2.64	2.01
Ingham.....	4,824	719	688	1,748	1,588	83	3,293	2.50	2.23	1.20
Ionia.....	1,117	145	379	185	336	72	463	2.77	2.69	1.94
Iosco.....	322	27	146	25	84	40	82	3.64	3.36	3.85
Iron.....	1,693	134	620	265	613	61	473	4.60	3.82	1.63
Isabella.....	497	95	164	61	157	20	218	3.74	2.45	2.17
Jackson.....	3,846	499	1,117	911	1,230	80	319	2.62	2.45	2.15
Kalamazoo.....	3,861	497	649	969	1,699	57	914	3.07	3.15	1.25
Kalamazoo.....	119	9	57	6	39	8	101	4.14	3.71	2.79
Kalamazoo.....	10,572	1,306	1,268	3,921	3,903	174	2,431	3.11	2.68	2.03
Kalamazoo.....	227	42	82	2	66	42	114	2.10	1.44	1.13
Kalamazoo.....	155	7	82	3	46	17	163	3.15	5.27	1.24
Kalamazoo.....	829	114	296	101	264	49	310	3.01	2.65	6.24
Kalamazoo.....	213	24	84	9	72	14	83	3.26	3.44	2.50
Kalamazoo.....	1,804	272	561	401	490	80	618	2.43	2.57	1.54
Kalamazoo.....	776	118	271	110	274	30	254	2.84	2.81	1.73
Kalamazoo.....	336	24	177	115	107	13	66	2.67	2.77	2.68
Kalamazoo.....	363	26	160	44	113	20	138	3.11	3.65	3.76
Kalamazoo.....	4,704	442	1,910	793	1,325	234	446	4.20	2.88	1.64
Kalamazoo.....	573	56	177	106	212	22	328	3.66	3.33	3.14
Kalamazoo.....	2,205	214	725	548	749	66	929	3.04	3.05	3.14
Kalamazoo.....	697	58	177	164	193	13	224	3.53	3.17	3.04
Kalamazoo.....	378	46	101	40	175	16	186	2.85	2.97	3.44
Kalamazoo.....	901	78	398	157	243	23	350	4.26	4.11	3.14

[Totals expressed in thousands]

Midland.....	654	70	229	93	248	14	630	151	3.35	3.82	2.09
Milwaukee.....	156	13	68	11	53	11	227	109	4.05	4.86	5.11
Monroe.....	2,178	313	778	468	514	115	1,523	314	2.59	3.05	1.57
Montcalm.....	711	101	245	88	241	36	742	307	2.45	2.07	2.52
Montmorency.....	90	9	38	1	33	9	104	45	3.42	3.14	3.61
Muskegon.....	3,900	342	924	1,128	1,434	72	2,723	582	3.67	3.54	2.04
Newaygo.....	536	57	196	61	192	30	576	201	3.26	2.85	2.89
Oakland.....	14,709	1,623	4,022	3,702	4,895	467	5,390	699	3.95	3.81	1.57
Oceana.....	408	45	156	45	137	25	432	208	3.20	3.40	3.09
Ogemaw.....	206	18	107	17	52	12	250	84	4.05	3.73	3.38
Ontonagon.....	603	38	297	27	188	53	687	302	5.83	4.12	5.11
Oscoda.....	320	33	117	29	125	16	419	173	3.32	3.21	3.18
Oscoda.....	70	6	29	31	31	4	88	24	3.21	3.39	2.13
Osgo.....	172	16	79	16	54	7	165	89	3.93	2.71	3.08
Ottawa.....	1,692	231	476	357	508	60	1,331	506	3.03	2.46	1.98
Presque Isle.....	258	28	101	28	87	14	310	98	2.93	3.48	3.08
Roscommon.....	105	8	51	3	33	10	96	57	3.59	3.83	3.31
Saginaw.....	5,377	551	1,371	1,795	1,589	81	3,621	1,170	3.88	3.01	2.64
St. Clair.....	3,485	369	1,271	752	1,020	73	2,634	688	3.27	3.13	1.84
St. Joseph.....	1,089	142	327	173	415	32	855	371	3.25	2.52	2.15
Saulte.....	906	131	453	73	207	42	953	333	3.24	2.56	2.20
Schoolcraft.....	373	29	157	61	113	13	410	165	4.60	3.64	5.51
Shawassee.....	1,129	171	261	282	394	21	1,248	445	3.24	3.18	2.05
Tuscola.....	783	127	297	82	240	37	993	351	2.63	2.97	2.28
Van Buren.....	1,159	132	377	183	415	52	1,136	399	3.71	3.51	2.47
Washtenaw.....	3,290	490	620	975	1,151	64	2,257	627	3.00	2.69	1.56
Wayne.....	128,275	14,387	18,471	78,244	116,403	770	63,987	11,827	3.05	2.61	2.20
Wexford.....	557	49	152	125	218	13	590	313	4.25	3.67	3.25

* Exclusive of schools in the city of Detroit, data for which are included with the data for cities and villages.

MINNESOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Minnesota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 87 counties, the 746 cities, boroughs, and villages, the 7,743 school districts, and the 1,972 townships, or a total of 10,549 political units that have power to levy taxes or incur debt.

The data for Minnesota were compiled largely from reports on file in the offices of the State auditor and department of education, St. Paul, Minn., and from reports received through correspondence.

Fiscal year.—For Minnesota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, boroughs, and villages, the school districts, and the townships are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Minnesota on January 1, 1932, was 2,582,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Minnesota the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$6,137,686; exclusive of capital outlays, revenue receipts exceed governmental costs by \$53,186,532. For the State government the excess of governmental costs over revenue receipts was 23.8 percent; however, for the counties, the cities, boroughs, and villages, the school districts, and the townships, the revenue receipts exceeded governmental costs, the percent of excess being 15.8 for the counties, 2.6 for the cities, boroughs, and villages, 1.2 for the school districts, and 7.6 for the townships.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$216,856,114	100.0	\$222,993,800	100.0	\$285,111,357	100.0	\$120,344,710	100.0
State government.....	60,577,792	27.9	74,992,757	33.6	40,155,822	14.1	15,028,762	12.5
Counties.....	40,356,985	18.6	34,847,588	15.6	67,926,169	23.8	23,265,097	19.3
Cities, boroughs, and villages ¹	69,971,272	32.3	68,202,034	30.6	133,446,119	46.8	44,410,935	36.9
School districts ¹	38,583,987	17.8	38,108,332	17.1	40,086,314	14.1	30,120,475	25.0
Townships.....	7,366,078	3.4	6,843,089	3.1	3,496,933	1.2	7,519,441	6.2

¹ Data for the schools of Minneapolis and St. Paul are included with the data for cities, boroughs, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Minnesota and all subdivisions of the State amounted to \$216,856,114, or an average of \$83.99 for each person in the State. Of this amount \$60,577,792 was for the State; \$40,356,985 for the counties; \$69,971,272 for the cities, boroughs, and villages; \$38,583,987 for the school districts; and \$7,366,078 for the townships. The revenues collected include \$112,445,710, general property taxes; \$2,397,121, special taxes; \$33,579,317, licenses and permits; \$8,747,893, special assessments; \$27,851,271, subventions, donations, and pension assessments; \$9,011,107, interest, rents, and highway privileges; \$10,917,904, earnings of public-service enterprises; \$11,184,540, earnings of general departments; and \$721,251, fines, forfeits, and escheats. Of the \$27,851,271 classified as subventions, donations, and pension assessments, \$5,757,288 represents subventions by the Federal Government to the State, principally for highways. Receipts and expenditures for the schools of Minneapolis and St. Paul form part of the financial transactions of their respective city governments. Therefore, the data for the schools of these two cities are included with the data for the cities, boroughs, and villages in the general tables of this report. Drainage districts of Minnesota are under county supervision, and all assessments and costs of construction and maintenance for drainage are included with the data reported for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, boroughs, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, boroughs, and villages having a population of 2,500 and over amounted to \$23,221,000 in 1912, \$62,803,000 in 1922, and \$73,995,284 in 1931, this being an increase of 17.8 percent from 1922 to 1931, and 218.7 percent from 1912 to 1931. Special taxes amounted to \$1,080,000 in 1912, \$1,295,000 in 1922, and \$2,392,714 in 1931. Poll taxes amounted to \$2,000 in 1912 and \$1,000 in 1922. No poll taxes were reported for Minnesota for 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$6,565,000 in 1912, \$19,189,000 in 1922, and \$33,468,222 in 1931. Special assessments amounted to \$3,148,000 in 1912, \$9,145,000 in 1922, and \$8,373,923 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Minnesota and all subdivisions of the State for 1931 amounted to \$222,993,800, or an average expenditure of \$86.36 per person. Of the total amount expended, \$74,992,757 was disbursed by the State government; \$34,847,588 by the counties; \$68,202,034 by the cities, boroughs, and villages; \$38,108,332 by the school districts; and \$6,843,089 by the townships. The total comprises \$139,576,879 for operation and maintenance of general departments; \$7,882,012 for operation and maintenance of public-service enterprises; \$16,210,691 for interest on debt; and \$59,324,218 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, boroughs, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities, boroughs, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, and the school districts are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for the cities of Minneapolis and St. Paul, may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Minnesota were limited to the State, counties, and cities, boroughs, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, boroughs, and villages having a population of 2,500 and over increased from \$30,798,000 to \$102,730,919, or 233.6 percent; interest payments, from \$2,531,000 to \$14,455,193, or 471.1 percent; and outlay payments, from \$14,605,000 to \$55,141,488, or 277.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, boroughs, and villages, the school districts, and the townships, by counties.

Table 6 presents for the individual cities, boroughs, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1931. The aggregate debt of the cities, boroughs, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, boroughs, and villages, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Minnesota and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$285,111,357, or an average per capita of \$110.42. In 1922 the average per capita was \$109.99, and in 1912, \$32.26.

Of the total debt reported for 1931, \$40,155,822 was for the State government; \$67,926,169 for the counties; \$133,446,119 for the cities, boroughs, and villages; \$40,086,314 for the school districts; and \$3,496,933 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 97.7 percent from 1922 to 1931 and 2,885.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined decreased 1.7 percent from 1922 to 1931 and increased 254.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Minnesota all property is assessed at its true and full value in money by county assessors and deputies. All real property subject to taxation is listed and assessed every even numbered year with reference to its value on May 1 preceding the assessment. Assessment books and blanks are ready on or before the third Monday in April of each year.

The assessed valuation of all property in Minnesota subject to levies of the general property tax was \$2,307,881,264 in 1931 as compared with \$2,353,695,000 in 1922 and \$1,474,585,000 in 1912. The per capita assessed valuation increased from \$676.08 in 1912 to \$960.19 in 1922, and decreased to \$893.83 in 1931.

TAX LEVIES

In Minnesota each county treasurer is receiver and collector of all taxes levied for State, county, city, school, village, bridge, road, or other purposes. Taxes on both real and personal property become due on the first Monday in January next after date of assessment.

Special assessments are generally collected by county treasurers in the same way and at the same time as are the general taxes.

The total levies of the general property tax for the State and all subdivisions were \$38,108,000 for 1912, \$107,325,000 for 1922, and \$120,344,710 for 1931, this being a per capita of \$17.47, \$43.78, and \$46.61, respectively.

Of the total levies reported for 1931, \$15,028,762 was for the State government; \$23,265,097 for the counties; \$44,410,935 for the cities, boroughs, and villages; \$30,120,475 for the school districts; and \$7,519,441 for the townships. The average rate of levy per \$100 of the assessed valuation was \$2.58 for 1912, \$4.56 for 1922, and \$5.21 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes					Special assess- ments and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension asses- ments	High- way privi- leges, rents, depart- ments and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises	
				Total	General property	Special		Li- censes and per- mits							
						Inher- itance	All other								
Grand total.....	2,182,000	\$216,856	\$68.99	\$148,422	\$112,446	\$1,928	\$569	\$23,579	\$8,748	\$721	\$28,040	\$1,811	\$9,011	\$11,185	\$10,918
State government.....	2,582,000	60,578	23.46	40,936	9,921	1,594	102	29,319	55	114	5,757	1,149	6,786	5,781	-----
Counties.....	2,582,000	40,357	15.63	27,770	24,156	234	323	3,037	2,975	234	7,351	2	360	1,665	-----
Cities, boroughs, and villages.....	1,613,356	69,971	43.37	45,194	43,863	140	140	1,191	5,713	372	8,667	647	1,861	1,599	10,918
School districts 1.....	38,584	7,366	(1)	27,348	27,348	-----	-----	-----	-----	-----	9,222	-----	-----	2,014	-----
Townships.....	-----	-----	(1)	7,174	7,158	-----	4	12	5	1	43	13	4	126	-----
AITKEN.....	15,009	634	42.24	414	413	-----	1	-----	6	2	186	-----	2	23	1
County.....	15,009	297	19.79	234	233	-----	1	-----	6	2	46	-----	2	7	-----
Cities, boroughs, and villages.....	2,724	22	8.08	21	21	-----	-----	-----	-----	-----	-----	-----	-----	-----	1
School districts.....	-----	241	(1)	86	86	-----	-----	-----	-----	-----	140	-----	-----	15	-----
Townships.....	-----	74	(1)	73	73	-----	-----	-----	-----	-----	-----	-----	-----	1	-----
ANOKA.....	18,900	842	44.55	507	457	-----	20	30	51	19	154	1	10	11	89
County.....	18,900	256	13.54	185	143	-----	16	26	9	11	42	1	6	2	-----
Cities, boroughs, and villages.....	10,844	216	19.92	72	65	-----	3	4	42	8	-----	-----	4	1	89
School districts.....	-----	324	(1)	205	205	-----	-----	-----	-----	-----	112	-----	-----	7	-----
Townships.....	-----	46	(1)	45	44	-----	1	-----	-----	-----	-----	-----	-----	1	-----
BECKER.....	22,503	845	37.55	464	416	-----	1	47	21	2	157	1	3	69	128
County.....	22,503	241	10.71	192	145	-----	1	46	5	1	34	-----	-----	9	-----
Cities, boroughs, and villages.....	6,101	211	34.58	63	62	-----	-----	1	16	1	-----	-----	3	-----	128
School districts.....	-----	321	(1)	140	140	-----	-----	-----	-----	-----	123	1	-----	58	-----
Townships.....	-----	72	(1)	69	69	-----	-----	-----	-----	-----	-----	-----	-----	2	-----
BELTRAMI.....	20,707	1,131	54.62	483	433	-----	1	49	14	6	552	-----	1	49	26
County.....	20,707	623	30.09	212	165	-----	1	46	12	1	368	-----	1	29	26
Cities, boroughs, and villages.....	8,905	99	11.12	66	63	-----	-----	3	2	5	-----	-----	-----	19	-----
School districts.....	-----	367	(1)	164	164	-----	-----	-----	-----	-----	184	-----	-----	-----	-----
Townships.....	-----	42	(1)	41	41	-----	-----	-----	-----	-----	-----	-----	-----	1	-----

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion !	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, pension asses- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public- service- enter- prises
				Total	General property	Special		Li- censes and per- mits							
						Inher- itance	All other								
BENTON	15,200	\$657	\$43.22	\$293	\$267	\$1	\$25	\$2	\$334	---	\$1	\$20	\$7		
County	15,200	397	26.12	116	91	1	24	---	278	---	1	1	7		
Cities, boroughs, and villages	3,843	47	12.23	39	39	---	---	---	---	---	---	---	---		
School districts	---	175	(3)	101	101	---	---	---	56	---	---	18	---		
Townships	---	38	(3)	37	36	---	1	---	---	---	---	1	---		
BIG STONE	9,900	500	50.51	331	305	---	25	\$18	1	76	---	1	10	63	
County	9,900	139	14.04	107	82	---	24	13	1	17	---	1	---	---	
Cities, boroughs, and villages	4,526	120	26.51	50	49	---	1	3	---	---	---	2	63	---	
School districts	---	204	(3)	137	137	---	---	---	---	59	---	8	---	---	
Townships	---	37	(3)	37	37	---	---	---	---	---	---	---	---	---	
BLUE EARTH	34,300	1,784	52.01	1,268	1,206	\$1	46	170	9	200	\$1	3	86	47	
County	34,300	574	16.73	366	312	1	11	42	121	3	68	3	13	---	
Cities, boroughs, and villages	18,533	431	23.26	279	272	---	3	4	49	6	---	---	50	47	
School districts	---	663	(3)	511	511	---	---	---	---	132	---	---	20	---	
Townships	---	116	(3)	111	111	---	1	---	---	---	1	3	---	---	
BROWN	23,600	1,316	55.76	740	709	1	1	29	85	2	111	2	36	336	
County	23,600	305	12.92	216	188	1	1	26	46	1	32	4	6	---	
Cities, boroughs, and villages	13,066	587	44.93	208	205	---	3	39	39	1	---	---	3	336	
School districts	---	318	(3)	227	227	---	---	---	---	71	---	---	20	---	
Townships	---	106	(3)	89	89	---	---	---	---	8	2	---	7	---	
CARLTON	21,500	1,088	50.60	769	736	---	2	31	37	6	204	6	30	34	
County	21,500	285	13.26	208	176	---	2	30	32	3	29	1	12	---	
Cities, boroughs, and villages	9,746	200	20.52	150	149	---	1	5	5	3	---	6	1	34	
School districts	---	522	(3)	336	336	---	---	---	---	---	174	---	12	---	
Townships	---	81	(3)	75	75	---	---	---	---	---	---	---	5	---	

CARVER.	16,936	628	37.06	489	455		2	32	11	1	77		3	13	34
County.	16,936	229	13.52	194	166	---	2	26	11	---	34	---	1	---	---
Cities, boroughs, and villages.	6,381	129	20.22	78	134	---		6	---	1	---	---	1	4	34
School districts.	185	(7)	(6)	134	83	---		---	---	---	43	---	---	8	---
Townships.	85	(6)	(6)	83	83	---		---	---	---	---	---	1	1	---
CASS.	15,591	645	41.37	344	293	---	1	56	41	2	190	---	3	74	1
County.	15,591	269	17.25	160	110	---	1	49	41	---	59	---	3	5	---
Cities, boroughs, and villages.	4,093	24	5.86	22	21	---		1	---	1	---	---	---	---	1
School districts.	306	(7)	(6)	111	111	---		---	---	---	121	---	---	68	---
Townships.	52	(6)	(6)	51	51	---		---	---	---	---	---	---	1	---
CHIPPewa.	15,800	704	44.56	485	454	---	4	27	50	4	122	---	2	15	26
County.	15,800	269	17.03	176	147	---	4	25	49	3	37	---	1	3	---
Cities, boroughs, and villages.	6,347	95	14.97	65	63	---		2	1	1	---	---	1	---	26
School districts.	266	(7)	(6)	170	170	---		---	---	---	85	---	---	11	---
Townships.	74	(7)	(6)	74	74	---		---	---	---	---	---	---	---	---
CHICAGO.	13,189	565	42.84	393	367	---	1	25	---	2	126	---	9	27	8
County.	13,189	242	18.35	164	139	---	1	24	---	2	55	---	8	13	---
Cities, boroughs, and villages.	4,446	54	12.15	44	43	---		1	---	---	---	---	1	---	8
School districts.	207	(7)	(6)	128	128	---		---	---	---	71	---	---	8	---
Townships.	62	(7)	(6)	57	57	---		---	---	---	---	---	---	5	---
CLAY.	23,300	1,239	53.18	723	672	---	2	49	90	8	188	---	5	53	172
County.	23,300	313	13.43	209	164	---	2	43	36	3	60	---	4	1	---
Cities, boroughs, and villages.	12,583	334	26.54	90	84	---		6	54	5	---	---	1	12	172
School districts.	520	(7)	(6)	353	353	---		---	---	---	128	---	---	39	---
Townships.	72	(7)	(6)	71	71	---		---	---	---	---	---	1	---	---
CLEARWATER.	9,700	317	32.08	209	181	---		28	12	1	86	---	1	8	1
County.	9,700	142	14.64	112	84	---		28	12	1	13	---	1	3	---
Cities, boroughs, and villages.	1,915	10	5.22	9	9	---		---	---	---	---	---	---	---	1
School districts.	140	(7)	(6)	63	63	---		---	---	---	72	---	---	5	---
Townships.	25	(7)	(6)	25	25	---		---	---	---	---	---	---	---	---
COOK.	2,500	260	104.00	154	130	---		24	---	1	53	---	2	50	---
County.	2,500	149	59.60	73	49	---		24	---	1	33	---	2	40	---
Cities, boroughs, and villages.	618	5	8.09	5	60	---		---	---	---	20	---	---	9	---
School districts.	89	(7)	(6)	60	60	---		---	---	---	---	---	---	1	---
Townships.	17	(7)	(6)	16	16	---		---	---	---	---	---	---	---	---
CORTONWOOD.	14,800	860	58.11	504	473	---	2	29	139	2	113	---	3	30	69
County.	14,800	350	23.65	175	145	---	2	28	110	2	39	---	2	22	---
Cities, boroughs, and villages.	5,063	153	31.06	57	56	---		1	29	---	---	---	1	2	69
School districts.	266	(7)	(6)	186	186	---		---	---	---	74	---	---	6	---
Townships.	86	(7)	(6)	86	86	---		---	---	---	---	---	---	---	---
CROW WING.	25,800	1,570	60.55	999	944	---	2	53	5	4	296	---	8	42	217
County.	25,800	401	13.54	276	236	---	2	38	1	1	114	---	5	5	---
Cities, boroughs, and villages.	16,849	476	28.25	243	228	---		15	4	3	---	---	2	7	217
School districts.	619	(7)	(6)	410	410	---		---	---	---	181	---	---	28	---
Townships.	74	(7)	(6)	70	70	---		---	---	---	---	---	1	3	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension in- creases	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public- service enter- prises	
				Total	General property	Special		Li- censes and per- mits								
						Inher- itance	All other									
DAKOTA.....	35,600	\$1,835	\$51.54	\$1,243	\$1,204	---	---	\$4	\$35	\$99	\$26	---	\$4	\$49	\$36	
County.....	35,600	651	18.29	358	326	---	---	4	28	21	270	---	---	2	2	36
Cities, boroughs, and villages.....	23,366	423	18.32	283	277	---	---	---	6	99	4	---	4	44	---	---
School districts.....	688	688	(3)	540	540	---	---	---	---	---	104	---	---	---	---	---
Townships.....	68	68	(3)	62	61	---	---	---	1	---	4	---	---	1	---	---
DODGE.....	12,127	592	48.82	417	392	---	---	---	---	---	1	---	---	32	24	---
County.....	12,127	196	16.16	152	127	---	---	---	24	16	101	---	---	1	1	---
Cities, boroughs, and villages.....	3,976	64	16.10	32	32	---	---	---	24	8	33	---	---	2	24	---
School districts.....	70	262	(3)	170	170	---	---	---	6	---	68	---	---	24	---	---
Townships.....	18,813	70	(3)	63	63	---	---	---	2	---	---	---	---	5	---	---
DOUGLAS.....	18,813	836	44.44	477	441	---	---	---	---	---	---	---	---	---	---	---
County.....	18,813	258	13.71	175	142	---	---	---	34	40	2	164	\$2	5	26	120
Cities, boroughs, and villages.....	6,848	232	33.88	166	164	---	---	---	31	8	2	63	---	1	9	---
School districts.....	275	166	(3)	166	166	---	---	---	2	32	---	---	2	4	8	120
Townships.....	71	71	(3)	70	69	---	---	---	1	---	101	---	---	8	---	---
FARIBAULT.....	21,800	1,195	54.82	702	635	\$1	7	59	189	4	165	---	11	27	97	---
County.....	21,800	489	22.43	236	193	---	---	---	42	185	3	49	---	9	7	---
Cities, boroughs, and villages.....	9,288	228	24.55	118	94	---	---	---	17	4	1	---	2	6	97	---
School districts.....	390	390	(3)	262	262	---	---	---	---	---	116	---	---	12	---	---
Townships.....	88	88	(3)	86	86	---	---	---	---	---	---	---	---	2	---	---
FILLMORE.....	24,748	1,192	48.17	858	805	---	---	---	---	---	---	---	---	---	---	---
County.....	24,748	385	15.56	317	266	---	---	---	50	22	3	179	3	47	80	---
Cities, boroughs, and villages.....	10,185	199	19.54	92	90	---	---	---	48	---	---	52	---	14	---	---
School districts.....	469	469	(3)	316	316	---	---	---	2	22	1	---	---	4	80	---
Townships.....	139	139	(3)	133	133	---	---	---	---	---	126	---	3	27	---	---

FREERORN.	29,400	1,464	49,80	1,083	1,044	3	36	141	8	145	1	5	20	52
County.....	29,400	472	16,05	316	283	3	30	110	3	33	1	5	10	52
Cities, boroughs, and villages.....	12,284	286	28,53	190	185	---	5	31	5	---	---	---	5	---
School districts.....	573	448	(*)	448	448	---	---	---	---	112	---	---	13	---
Townships.....	130	129	(*)	129	128	---	1	---	---	---	---	---	1	---
GOODRUE.	31,400	1,482	47,20	1,081	1,042	3	35	25	5	217	15	8	83	48
County.....	31,400	523	16,66	399	364	3	31	---	2	105	6	6	11	---
Cities, boroughs, and villages.....	16,051	335	20,87	224	220	---	4	25	3	---	15	2	13	48
School districts.....	502	344	(*)	344	344	---	---	---	---	112	---	---	46	---
Townships.....	122	114	(*)	114	114	---	---	---	---	---	---	---	8	---
GRANT.	9,558	416	43,52	296	270	1	25	18	1	80	1	3	13	4
County.....	9,558	165	17,26	105	80	1	24	18	1	33	---	---	7	4
Cities, boroughs, and villages.....	3,038	33	10,86	27	26	---	1	---	---	---	---	---	---	---
School districts.....	168	116	(*)	116	116	---	---	---	---	47	---	---	0	---
Townships.....	50	48	(*)	48	48	---	---	---	---	---	1	---	1	---
HENNEPIN.	535,300	33,686	62,93	24,816	24,372	55	333	2,601	191	2,306	526	846	894	1,506
County.....	535,300	4,211	7,87	2,722	2,645	55	12	13	18	1,158	77	77	223	---
Cities, boroughs, and villages.....	501,247	28,276	56,41	21,113	20,748	44	321	2,588	173	1,969	526	769	632	1,506
School districts.....	1,064	843	(*)	843	843	---	2	---	---	174	---	---	37	---
Townships.....	1,145	138	(*)	138	136	---	---	---	---	5	---	---	2	---
HOUSTON.	13,845	610	44,06	410	384	1	25	27	1	121	---	8	29	14
County.....	13,845	269	19,43	160	125	1	24	24	1	69	---	8	17	---
Cities, boroughs, and villages.....	4,461	61	13,67	111	100	---	1	3	---	---	---	---	3	14
School districts.....	182	122	(*)	122	122	---	---	---	---	52	---	---	8	---
Townships.....	98	97	(*)	97	97	---	---	---	---	---	---	---	1	---
HUBBARD.	9,596	375	39,08	232	199	---	33	2	1	116	---	1	21	2
County.....	9,596	135	14,07	101	68	---	33	2	1	27	---	1	3	---
Cities, boroughs, and villages.....	3,055	23	7,53	19	19	---	---	---	---	---	---	---	2	---
School districts.....	104	90	(*)	90	90	---	---	---	---	89	---	---	15	---
Townships.....	23	22	(*)	22	22	---	---	---	---	---	---	---	1	---
ISANTI.	12,061	426	35,28	282	256	1	25	26	2	95	---	1	15	5
County.....	12,061	168	13,91	115	90	1	24	19	2	22	---	1	9	---
Cities, boroughs, and villages.....	2,133	30	14,06	17	16	---	1	7	---	---	---	---	1	5
School districts.....	181	105	(*)	105	105	---	---	---	---	72	---	---	4	---
Townships.....	47	45	(*)	45	45	---	---	---	---	---	---	---	1	---
ITASCA.	27,800	3,696	132,95	1,941	1,864	3	74	6	6	1,443	1	2	220	77
County.....	27,800	1,872	67,24	704	680	3	71	2	2	1,103	---	1	60	---
Cities, boroughs, and villages.....	14,528	576	39,65	481	481	---	3	4	4	---	---	1	6	77
School districts.....	1,108	622	(*)	622	622	---	---	---	---	338	---	---	147	---
Townships.....	140	130	(*)	130	130	---	---	---	---	2	1	---	7	---
JACKSON.	15,963	924	58,25	579	546	1	30	136	1	113	---	8	21	66
County.....	15,963	389	24,52	209	177	1	29	129	1	31	---	6	13	---
Cities, boroughs, and villages.....	4,647	126	27,11	50	49	---	1	7	---	82	---	2	1	66
School districts.....	320	232	(*)	232	232	---	---	---	---	---	---	---	6	---
Townships.....	89	88	(*)	88	88	---	---	---	---	---	---	---	1	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation !	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of pub- lic gen- eral de- part- ments	Earn- ings of priv- ate gen- eral de- part- ments	
				Total	General property	Special		Li- censes and per- mits								
						Inher- itance	All other									
KANABEC	8,558	\$370	\$43.23	\$243	\$215			\$28	\$7	\$2	\$90		\$1	\$17	\$4	
County	8,558	145	16.94	99	72			27	4	2	33		1	6	2	4
Cities, boroughs, and villages	1,587	22	13.86	13	12			1	3					8		
School districts		154	(¹)	83	83						63			1		
Townships	49		(¹)	48	48											
KANDIYOH	23,900	1,270	53.36	647	590				89	5	293		3	48	185	
County	23,900	518	21.76	256	204				57	5	191		3	6		
Cities, boroughs, and villages	8,679	342	39.41	102	97			3	32					23	185	
School districts		322	(¹)	202	202						102			18		
Townships		88	(¹)	87	87									1		
KITSON	9,088	437	45.11	293	263				21	1	105		2	11	4	
County	9,088	173	17.86	122	83			39	21	1	28		1	4	4	
Cities, boroughs, and villages	2,852	33	11.57	24	23			1						1		
School districts		192	(¹)	110	110						76			6	6	
Townships		39	(¹)	37	37						1			1		
KOCHICHING	14,200	967	68.10	615	541				84	5	241		5	17		
County	14,200	449	31.62	283	220			71	72	1	89		2	2		
Cities, boroughs, and villages	7,542	123	16.31	95	84			10	12	4			3	9		
School districts		349	(¹)	191	191						152			6		
Townships		46	(¹)	46	46											
LAC QUI PARLE	15,398	737	47.86	498	457				46	1	108		2	15	67	
County	15,398	282	18.31	199	159			39	44	1	34		2	2	3	
Cities, boroughs, and villages	4,717	127	26.92	55	54			2	1					3	67	
School districts		255	(¹)	173	173						74			8		
Townships		73	(¹)	71	71									2		

[illegible]

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, depart- ments and in- terest	Earn- ings of public service enter- prises
				Total	General property	Special		Li- censes and perm- its						
						Inher- itance	All other							
MEeker	17,914	\$773	\$43.15	\$510	\$478	\$2	\$30	\$4	\$1	\$115		\$1	\$34	\$108
County	17,914	229	12.78	172	144	2	26	3	1	47			6	
Cities, boroughs, and villages	5,562	169	30.38	49	45		4	1					1	108
School districts		265	(a)	185	185					64			16	
Townships		110	(a)	104	104					4			2	
MILLE LACS	14,076	562	39.93	403	376		1	4	1	124			1	23
County	14,076	201	14.28	164	138		1	1	1	30			1	4
Cities, boroughs, and villages	4,741	55	11.60	46	45			3						6
School districts		255	(a)	143	143					93			19	
Townships		51	(a)	50	50					1				
MORRISON	25,442	979	38.48	710	593	\$22	2	93	9	163			5	67
County	25,442	381	14.98	306	193		1	90		33			4	36
Cities, boroughs, and villages	8,843	142	16.06	89	86			3	9	1			1	20
School districts		363	(a)	225	225					128			10	22
Townships		93	(a)	90	89		1			2			1	
MOWER	28,400	1,489	52.43	986	947		3	36	28	5	148	\$8	3	30
County	28,400	372	13.10	305	269		3	33	21	4	29		3	10
Cities, boroughs, and villages	16,072	503	31.30	199	197			2	7	1		8	7	281
School districts		519	(a)	387	387						119		13	
Townships		95	(a)	95	94			1						
MURRAY	13,900	758	54.53	463	431			32	168	1	102		5	16
County	13,900	360	25.90	174	143			31	134	1	38		4	9
Cities, boroughs, and villages	3,748	89	23.75	50	49			1	24		63		1	13
School districts		228	(a)	160	160						1		5	
Townships		81	(a)	79	79								1	

NICOLLET.	16,800	656	39.05	434	401	1	1	31	25	2	81	21	93
County.....	16,800	202	12.02	118	118	1	1	29	11	1	27	14	83
Cities, boroughs, and villages.....	8,716	164	18.82	55	53			2	14	1		1	
School districts.....		226	(9)	167	167						54	5	
Townships.....		64	(9)	63	63							1	
NOBLES.	18,700	1,135	60.70	655	617	1	2	35	117	5	123	38	191
County.....	18,700	438	23.42	271	235	1	2	33	93	3	53	5	13
Cities, boroughs, and villages.....	7,858	310	39.45	78	76			2	24	2		1	191
School districts.....		302	(9)	222	222						70	10	
Townships.....		85	(9)	84	84							1	
NORMAN.	14,061	636	45.23	405	366		1	38	53	2	114	1	46
County.....	14,061	247	17.57	156	118	1	1	37	61	1	35	3	
Cities, boroughs, and villages.....	3,650	77	21.10	27	26		1		2	1		1	46
School districts.....		259	(9)	169	169						79	11	
Townships.....		53	(9)	53	53								
OLMSTED.	36,700	2,247	61.23	1,327	1,287		5	35	54	11	209	38	539
County.....	36,700	407	11.09	309	274	4	4	31	5	5	83	8	
Cities, boroughs, and villages.....	23,592	1,029	43.62	362	357	1		4	54	6		2	539
School districts.....		703	(9)	550	550						126	36	
Townships.....		108	(9)	106	106						1		
OTTER TAIL.	51,000	1,935	37.94	1,264	1,230	2	2	30	41	6	381	8	159
County.....	51,000	594	11.65	406	377	2	2	25	5	5	151	4	
Cities, boroughs, and villages.....	17,572	401	22.82	168	163		5	36	1	1		4	159
School districts.....		760	(9)	511	511						230	19	
Townships.....		180	(9)	179	179							1	
PENNINGTON.	10,487	593	56.55	317	285			32	46		98	1	103
County.....	10,487	222	21.17	162	131			31	33	1	15	1	
Cities, boroughs, and villages.....	4,719	152	32.21	30	29		1	13				6	103
School districts.....		198	(9)	104	104						83	11	
Townships.....		21	(9)	21	21								
PINE.	20,264	721	35.58	464	464		4	45	5	2	163	1	5
County.....	20,264	253	12.49	204	156		4	44	4	2	34	1	
Cities, boroughs, and villages.....	4,659	36	7.73	30	29			1	1				5
School districts.....		357	(9)	204	204						129	24	
Townships.....		75	(9)	75	75								
PIPESTONE.	12,300	568	46.18	417	387	1	2	27	19	2	83	2	30
County.....	12,300	168	13.66	127	100	1	2	24	17	2	18	2	
Cities, boroughs, and villages.....	6,227	110	17.67	74	71		3	3	2			4	30
School districts.....		246	(9)	172	172						65	9	
Townships.....		44	(9)	44	44								
POLK.	36,019	1,622	45.03	1,063	996		2	95	121	9	229	1	83
County.....	36,019	572	15.88	408	320		2	86	77	6	28	5	48
Cities, boroughs, and villages.....	13,973	286	20.47	141	132			9	44	3		1	83
School districts.....		633	(9)	417	417						200	16	
Townships.....		131	(9)	127	127						1	3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, pension assess- ments	High- way, privi- leges, rents, depart- ments	Earn- ings of pub- lic enter- prises	
				Total	General property	Special		Li- censes and per- mits							
						Inher- itance	All other								
POPE	13,085	\$638	\$48.76	\$411	\$377	\$1	\$33	\$3		\$193		\$1	\$17	\$8	
County	13,085	291	19.95	145	111	1	33	5		103		1	7	8	
Cities, boroughs, and villages	4,246	45	10.60	31	31								3		
School districts		270	(^g)	174	174					90			6		
Townships	62		(^g)	61	61							1	1		
RAMSEY	203,900	20,187	68.69	13,000	12,085	\$100	168	647	1,583	\$58	2,793	\$44	967	579	1,163
County	203,900	3,279	11.16	2,874	2,575	100	103	96		6	67		67	265	
Cities, boroughs, and villages	282,115	16,663	59.06	9,942	9,327		65	550	1,583	52	2,673	44	900	306	1,163
School districts		218	(^g)	157	157						53			8	
Townships	27		(^g)	27	26			1							
RED LAKE	6,887	343	49.80	249	222		2	25	8		72		2	12	
County	6,887	186	27.01	134	108		2	24	8		36		2	6	
Cities, boroughs, and villages	2,042	25	12.24	25	25										
School districts		107	(^g)	65	65						36			6	
Townships	25		(^g)	25	24			1							
REDWOOD	20,620	1,089	52.81	737	686		1	3	165	3	140		4	27	13
County	20,620	470	22.79	266	217		1	3	154	2	33		4	11	
Cities, boroughs, and villages	7,590	100	13.18	73	71			2	10	1			3	13	
School districts		393	(^g)	273	273						107		13		
Townships	126		(^g)	125	125				1						
RENVILLE	23,600	1,232	52.20	757	707				264	4	155		14	10	28
County	23,600	262	24.58	262	213		3	46	263	3	38		13	1	
Cities, boroughs, and villages	8,176	99	12.11	65	64			1	1	1			3	3	28
School districts		410	(^g)	288	288						117		5		
Townships	143		(^g)	142	142								1		

Rice	30,300	46,83	1,419	985	951	1	5	23	31	7	120	2	2	200	72
County	30,300	46,83	1,419	985	951	1	5	23	31	7	120	2	2	200	72
Cities, boroughs, and villages	30,300	15,94	428	398	398	1	5	24	1	2	41	1	2	9	72
School districts	19,084	17,55	201	197	197			4	30	5	79		1	166	
Townships		(6)	552	507	507							1			
		(6)	50	49	49										
Rock	10,962	51,63	566	364	335	1	2	26	20	4	78	2	2	17	81
County	10,962	16,51	181	145	118	1	2	24			27		1	5	
Cities, boroughs, and villages	10,962	17,90	120	117	115			2	20	1	51		1		81
School districts	3,762	31,90	225	164	164									10	
Townships		(6)	40	38	38									2	
Roseau	12,621	41,76	527	331	268		1	62	37	1	116	6	2	11	23
County	12,621	16,88	213	162	101			61	37	1	12		1	2	23
Cities, boroughs, and villages	3,323	15,96	153	122	92							6		9	
School districts		(6)	210	97	97						104				
Townships		(6)	51	50	48		1	1					1		
St. Louis	204,596	120,65	24,684	19,768	19,546		38	165	404	73	1,144	19	99	736	2,441
County	204,596	21,96	4,092	4,018	3,873	19	30	80	104	26	130		20	185	
Cities, boroughs, and villages	166,928	58,01	9,684	6,610	6,534		8	68	300	48	989	19	79	102	2,441
School districts		(6)	9,609	8,244	8,244									376	
Townships		(6)	899	806	805			1						3	
Scott	14,116	43,21	610	469	443		1	25	11	1	79	5	2	7	36
County	14,116	16,08	227	168	168		1	24	2	1	29	5	1	1	36
Cities, boroughs, and villages	6,606	16,80	111	60	59			1	9						
School districts		(6)	199	144	144						50			5	
Townships		(6)	73	72	72									1	
Sherburne	9,700	35,05	340	210	182		2	26	29	2	62		1	33	3
County	9,700	13,71	133	83	66		2	25	29	2	15		1	3	
Cities, boroughs, and villages	2,105	11,88	25	19	18			1						3	3
School districts		(6)	154	81	81						47			26	
Townships		(6)	28	27	27									1	
Sibley	15,900	51,19	814	601	570		3	28	33	1	104		8	15	52
County	15,900	25,03	310	280	280		3	27	23	1	56		7	3	
Cities, boroughs, and villages	4,593	22,86	105	39	38			1	10				1	3	52
School districts		(6)	194	137	137						48			9	
Townships		(6)	117	115	115									2	
Stearns	63,200	38,46	2,494	1,637	1,641		2	77	117	8	240	1	3	42	446
County	63,200	10,25	648	568	568		2	63	4	4	56			16	
Cities, boroughs, and villages	38,252	25,49	975	396	382			14	113	4			3	13	446
School districts		(6)	722	526	526						184			12	
Townships		(6)	149	147	147							1		1	
Steele	18,500	44,92	831	607	579		1	2	30	3	122	11	2	54	2
County	18,500	14,05	260	177	150		1	2	20	2	40			21	
Cities, boroughs, and villages	9,085	18,82	171	123	122			1	10	1		11	2	22	2
School districts		(6)	322	233	233						82			7	
Townships		(6)	78	74	74									4	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assets- and in- terest	High- way privi- leges, depart- ments	Earn- ings of public- service enter- prises		
				Total	General property	Special								Li- censes and per- mits	
						Inher- itance	All other								
STEVENS.	10,300	\$555	\$53.88	\$392	\$366		\$1	\$25	\$39	\$1	\$80		\$1	\$11	\$31
County	10,300	212	20.58	149	124		1	24	33	1	28		1	6	31
Cities, boroughs, and villages	4,120	91	22.09	49	48			1	5					5	
School districts		202	(3)	145	145				1		52				
Townships		50	(4)	49	49										
SWIFT.	14,735	808	54.84	520	487	\$1	1	31	70	1	110		3	24	80
County	14,735	256	17.37	165	133		1	30	62	1	10		2	16	
Cities, boroughs, and villages	5,499	161	26.28	72	71			1	8				1	7	80
School districts		309	(3)	202	202						100				
Townships		82	(4)	81	81							1			
TODD.	26,200	1,006	38.40	641	553			86	4	2	263		1	50	45
County	26,200	394	15.04	263	191			2	3	2	89		1	36	
Cities, boroughs, and villages	7,718	108	13.99	61	45			16	1				1	1	45
School districts		391	(3)	205	205						174			12	
Townships		113	(4)	112	112									1	
TRAVERSE.	7,938	424	53.41	299	268			1	28	4	73			12	8
County	7,938	192	24.19	132	102			1	29	4	30			2	
Cities, boroughs, and villages	2,638	38	14.40	23	22			1	4					3	8
School districts		154	(3)	105	105						43			6	
Townships		40	(4)	39	39									1	
WARASHA.	17,613	1,023	58.08	593	558			1	9	3	263		1	87	67
County	17,613	445	25.27	242	208			1	1	3	173			26	
Cities, boroughs, and villages	8,721	149	17.09	65	64				8				1	8	67
School districts		348	(3)	207	207						90			51	
Townships		81	(4)	79	79									2	

WADENA	11,000	432	38.27	238	212	1	25	18	3	93	1	10	69
County	11,000	68	127	83	68	1	24	5	3	24	1	1	1
Cities, boroughs, and villages	3,970	109	27.46	22	21	1	13					5	69
School districts		171	(¹)	99	99					69		3	
Townships		25	(¹)	24	24							1	
WARREN	14,500	798	55.03	490	463	1	26	23	2	108	\$1	2	82
County	14,500	315	21.72	195	170	1	24	16	1	102		1	17
Cities, boroughs, and villages	5,959	168	28.19	60	58		2	7				13	82
School districts		249	(¹)	171	171					65			
Townships		66	(¹)	64	64					1			
WASHINGTON	24,900	996	40.00	724	687	1	32	30	4	145		4	54
County	24,900	272	10.92	197	164	1	4	3	2	56		3	11
Cities, boroughs, and villages	13,357	245	18.34	158	155		3	26	2			1	54
School districts		407	(¹)	299	299					89		19	
Townships		72	(¹)	70	69		1	1				1	
WATONWAN	12,900	739	57.29	462	434	1	26	52		111		2	39
County	12,900	310	24.03	188	162	1	24	37		61		24	73
Cities, boroughs, and villages	5,445	146	26.81	54	52		2	15				2	73
School districts		203	(¹)	143	143					50		10	
Townships		80	(¹)	77	77							3	
WILKIN	9,791	652	66.59	373	336	1	36	79	3	96		3	68
County	9,791	246	25.13	149	113	1	35	31	2	48		3	13
Cities, boroughs, and villages	3,912	156	39.88	37	36		1	48	1			2	68
School districts		192	(¹)	129	129					48		15	
Townships		58	(¹)	58	58								
WIRONA	35,400	1,612	45.54	1,372	1,335	3	32	3	4	111		8	30
County	35,400	507	14.32	433	402	3	26	3		26		6	39
Cities, boroughs, and villages	24,096	377	15.05	333	327		6		4			2	30
School districts		652	(¹)	530	530					85		37	
Townships		76	(¹)	76	76								
WRIGHT	27,119	1,032	38.05	735	697	1	4	33	8	227		26	33
County	27,119	360	13.27	269	232	1	4	32	6	80		2	2
Cities, boroughs, and villages	8,738	101	11.56	62	61		1	2				4	33
School districts		425	(¹)	270	270					137		18	
Townships		146	(¹)	134	134					10		2	
YELLOW MEDICINE	16,600	867	62.23	580	532	2	44	98	2	116		6	14
County	16,600	415	25.00	247	201	2	42	98	1	30		6	33
Cities, boroughs, and villages	5,819	73	12.95	56	54		2		1			2	14
School districts		284	(¹)	182	182					86		16	
Townships		95	(¹)	95	95								

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.

³ Not computed.

⁴ Exclusive of schools in the city of Minneapolis, data for which are tabulated with the city.

⁵ Exclusive of schools in the city of St. Paul, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR VILLAGE	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Spe- cial assess- ments	Fines, for- feits, and ce- dents	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion as- sess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of publi- cations, gen- eral de- part- ments	Earn- ings of publi- cations, gen- eral de- part- ments
				Total	Gen- eral prop- erty	Spe- cial	Li- censes and per- mits							
Grand total.....	1, 613, 356	889, 971	943. 37	945, 194	943, 963	8140	81, 191	85, 713	8379	83, 667	8647	81, 981	81, 599	810, 918
30,000 population and over.....	851, 900	48, 079	56. 44	32, 713	31, 685	117	911	4, 280	246	3, 667	586	1, 745	999	3, 863
Minneapolis.....	474, 000	27, 790	58. 63	20, 819	20, 463	44	312	2, 447	164	969	525	768	694	1, 474
St. Paul.....	276, 100	16, 489	59. 72	9, 877	9, 262	65	550	1, 524	50	2, 673	42	900	306	1, 117
Duluth.....	101, 800	3, 800	37. 33	2, 017	1, 960	8	49	289	32	25	19	77	69	1, 272
8,000 to 30,000 population.....	191, 537	8, 115	42. 37	4, 854	4, 792	4	58	370	46	---	16	53	225	2, 551
St. Cloud.....	22, 200	718	32. 34	289	278	---	11	89	4	---	---	2	---	334
Rochester.....	21, 800	1, 007	46. 19	345	340	1	4	54	6	---	---	36	31	535
Winona.....	21, 100	310	14. 69	302	297	---	5	---	4	---	---	---	---	---
Hibbing.....	15, 666	2, 018	128. 81	1, 586	1, 585	---	1	---	5	---	---	---	37	390
Mankato.....	14, 300	373	26. 06	231	225	3	3	47	6	---	---	---	49	40
Faribault.....	13, 100	246	18. 78	143	141	---	2	19	4	---	---	---	23	57
Austin.....	12, 600	458	36. 35	169	168	---	1	7	4	---	---	---	4	277
Virginia.....	11, 963	960	80. 25	527	526	---	1	---	3	---	---	---	14	416
South St. Paul.....	10, 500	288	25. 52	161	158	---	3	77	3	---	---	3	1	23
Brainerd.....	10, 300	306	29. 71	96	82	---	14	2	2	---	---	2	---	204
Albert Lea.....	10, 200	270	26. 47	174	170	---	4	31	5	---	1	5	4	50
Red Wing.....	9, 800	244	24. 90	160	158	---	2	11	2	---	15	2	2	37
Fergus Falls.....	9, 700	332	34. 23	111	108	---	3	33	2	---	---	3	30	155
Chisholm.....	8, 308	605	72. 82	560	556	---	4	---	1	---	---	---	11	33

2,500 to 8,000 population.....	229,941	7,422	32,28	3,583	3,441	19	123	714	58	22	37	191	2,817
Owatonna.....	7,654	150	19.60	107	107			51	1		2	19	
Worthington.....	7,651	266	34.77	67	62			10	5	11	1	3	139
Eveleth.....	7,494	786	105.02	701	701			36	1			12	72
New Ulm.....	7,308	405	55.42	153	152			2	1			2	213
Bemidji.....	7,202	83	11.52	58	55			2	5				18
Stillwater.....	7,173	152	21.19	101	99			9	2		1	2	37
Cloquet.....	6,782	161	23.74	122	121			5	3	5	1		25
Crookston.....	6,321	117	18.51	86	79			18	2	1	5		3
Willmar.....	6,173	311	50.38	82	78			31				20	178
Ely.....	6,156	419	68.06	328	328			4	3		1	5	78
Columbia Heights.....	5,613	96	17.10	47	43	3	1	26	8		3	1	11
Fairmont.....	5,621	349	63.21	76	67	3	6	33				17	223
Hastings.....	5,086	70	13.76	61	61								9
International Falls.....	5,036	105	20.85	86	75	1	10	12	4		3		
Little Falls.....	5,014	115	22.94	68	68			9	1		1	19	17
Anoka.....	4,851	118	24.32	23	20			16			1		78
St. Peter.....	4,811	116	24.11	27	26			2	1				86
St. Louis Park.....	4,710	126	26.75	53	52			63				2	8
West St. Paul.....	4,463	39	8.74	20	20			19					
Robbinsdale.....	4,427	102	23.04	38	35			48	4			1	11
Two Harbors.....	4,425	233	52.66	47	28			15	2			4	165
Montevideo.....	4,319	80	18.52	52	50			1	1		1		25
Thief River Falls.....	4,268	148	34.68	27	26			13				6	102
Northfield.....	4,153	68	16.37	41	40			11	1	1		1	13
Worthington.....	3,878	236	60.86	46	45			24	1		1	13	151
Alexandria.....	3,876	196	50.57	41	40			27			4	6	117
Hopkins.....	3,834	63	16.43	33	32			22		1			7
Waseca.....	3,815	137	35.91	35	34			7	1		1	15	78
Detroit Lakes.....	3,675	176	47.89	43	42			15	1		2		115
Pipestone.....	3,489	83	23.79	55	53			2				3	23
Crosby.....	3,451	78	22.60	59	59			2	1			6	10
Hutchinson.....	3,406	55	16.15	42	41			7				3	3
Marshall.....	3,250	50	15.38	41	32	5	4	4				5	
Lake City.....	3,210	90	28.04	27	27			2				2	59
Grand Rapids.....	3,206	29	9.05	29	29								
Edina.....	3,138	39	12.43	37	36			1				1	
East Grand Forks.....	2,922	129	44.15	23	22			25	1		5	1	74
North St. Paul.....	2,915	84	26.82	25	25			23					36
Blue Earth.....	2,884	40	13.87	38	31	7						2	
Litchfield.....	2,880	133	46.18	29	26		3	1			1	7	95

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR VILLAGE	Esti- mated Popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Spe- cial assess- ments	Fines, for- feits, and es- cheats	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, rents, and inter- est	Earn- ings of gen- eral de- part- ments	Earn- ings of pub- lic ser- vice enter- prises	
				Total	Gen- eral prop- erty	Spe- cial								
														Li- censes and per- mits
2,500 to 8,000 population—Continued.														
North Mankato.....	2,822	\$35	\$12.40	\$18			\$9						\$1	\$7
St. James.....	2,808	108	38.46	28			9						1	68
Gilbert.....	2,722	177	65.03	119			1	\$1						56
Sauk Center.....	2,716	107	39.40	25			2						3	77
Staples.....	2,667	71	26.62	30			14							41
Sauk Rapids.....	2,656	36	13.55	31										5
Luverne.....	2,644	99	37.44	6										72
White Bear Lake.....	2,600	84	32.31	36			1							9
Bayport.....	2,580	94	33.13	21			36	1			\$2			13
Sleepy Eye.....	2,576	112	43.43	31			3							78
Tracy.....	2,570	38	14.70	27			10							
Nashwanak.....	2,555	107	41.88	70			2	4				1		33
Redwood Falls.....	2,552	54	21.98	33			9					1		10
Prockorknot.....	2,521	27	10.17	19			1	1						1
Wadena.....	2,512	100	36.81	15			13					4		68
Less than 2,500 population.....	339,978	6,355	18.60	4,044	3,945		99	22		23	26	184		1,687

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Outlays		
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sani-tation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Miscel-laneous		Opera-tion and main-tenance of pub-lic service enter-prises	
Grand total.....	\$222,994	\$86.36	\$139,577	\$3,311	\$2,477	\$1,252	\$5,507	\$5,059	\$17,648	\$62	\$62	\$2,146	\$7,882	\$16,211	\$69,324
State government.....	74,993	29.04	140,886	6,147	724	1,452	5,461	3,459	279	55	222	1,710	---	4,080	30,357
Counties.....	34,848	13.50	19,509	---	---	---	---	---	---	---	---	---	---	3,970	11,369
Cities, boroughs, and villages.....	68,202	42.27	33,425	---	---	---	---	---	---	---	---	---	---	6,918	13,977
School districts.....	38,108	(¹)	33,859	---	---	---	---	---	33,859	---	---	---	---	1,127	3,122
Townships.....	6,843	(¹)	6,198	---	---	---	---	---	---	---	---	---	---	146	499
AITKEN.....	670	44.64	539	54	6	12	94	15	2	---	---	---	---	71	60
County.....	295	19.65	187	---	---	---	---	---	---	---	---	---	---	60	48
Cities, boroughs, and villages.....	22	8.08	14	---	---	---	---	---	---	---	---	---	---	4	4
School districts.....	286	(¹)	274	---	---	---	---	---	274	---	---	---	---	5	7
Townships.....	67	(¹)	64	---	---	---	---	---	---	---	---	---	---	2	1
ANOKA.....	756	40.00	574	42	3	---	103	22	2	1	---	18	40	70	72
County.....	229	12.12	191	---	---	---	---	---	---	---	---	---	---	24	14
Cities, boroughs, and villages.....	180	16.60	76	---	---	---	---	---	---	---	---	---	---	24	40
School districts.....	307	(¹)	272	---	---	---	---	---	272	---	---	---	---	22	13
Townships.....	40	(¹)	35	---	---	---	---	---	---	---	---	---	---	3	5
BECKER.....	842	37.42	588	48	10	12	42	29	3	---	---	---	63	41	150
County.....	245	10.80	156	---	---	---	---	---	---	---	---	---	---	22	67
Cities, boroughs, and villages.....	141	23.11	46	---	---	---	---	---	---	---	---	---	---	14	18
School districts.....	383	(¹)	319	---	---	---	---	---	319	---	---	---	---	3	61
Townships.....	73	(¹)	67	---	---	---	---	---	---	---	---	---	---	2	4

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sani-tation	High-ways	Char-ities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation	Miscel-laneous			
BELTRAMI	\$302	\$38.73	\$670	\$60	\$7	\$8	\$82	\$52	\$1			\$1	\$13	\$18	\$23
County.....	300	14.49	224											66	10
Cities, boroughs, and villages.....	102	11.45	345						345					18	6
School districts.....	357	(⁶)												8	4
Townships.....	43	(⁶)	37											3	3
BENTON	375	24.67	280	37			25	18	2			1		5	24
County.....	157	10.33	83											16	58
Cities, boroughs, and villages.....	33	8.59	23						140					5	5
School districts.....	151	(⁶)	140											3	8
Townships.....	34	(⁶)	34												
BIG STONE	458	46.26	343	27	1		19	11	2			1	2	54	13
County.....	111	11.21	63											8	48
Cities, boroughs, and villages.....	105	23.20	194						194					54	40
School districts.....	203	(⁶)	39											4	8
Townships.....	39	(⁶)												1	
BLUE EARTH	1,538	44.84	1,108	65	8	1	79	67	4			2	18	41	280
County.....	475	13.85	244											72	159
Cities, boroughs, and villages.....	341	18.40	249						523					41	14
School districts.....	619	(⁶)	523											42	54
Townships.....	103	(⁶)	92											1	10
BROWN	1,332	56.44	662	67	4	1	64	34	3					216	73
County.....	270	11.44	184									11		38	48
Cities, boroughs, and villages.....	660	52.81	130						274					216	31
School districts.....	291	(⁶)	274											3	14
Townships.....	81	(⁶)	74											1	6

CARLTON	944	43.91	796	47	8	8	53	2	2	1	10	20	48	80
County	186	8.65	131										29	26
Cities, boroughs, and villages	194	19.91	144										12	26
School districts	491	()	484						454				2	26
Townships	73	()	67										2	4
CARVER	606	35.78	423										35	126
County	160	9.45	110	40	1	3	52	2	3	2	7	22	22	28
Cities, boroughs, and villages	113	17.71	64										9	18
School districts	255	()	178						178				3	74
Townships	78	()	71										1	6
CASS	563	36.11	442										89	31
County	228	14.62	136	48	4		49	27	3		5	1	63	29
Cities, boroughs, and villages	21	5.13	16										4	1
School districts	268	()	249						249				18	1
Townships	46	()	41										4	1
CHIPPEWA	680	43.04	511										46	110
County	254	16.08	137	47	4	9	42	20	2	1	12	13	34	83
Cities, boroughs, and villages	102	16.07	68										3	18
School districts	260	()	245						245				9	6
Townships	64	()	61										6	3
CHISAGO	643	48.75	421										30	181
County	211	16.00	150	39	2		75	17	2	2	13	11	21	40
Cities, boroughs, and villages	46	16.35	27										7	11
School districts	318	()	195						195				1	122
Townships	68	()	49										1	18
CLAY	1,168	50.13	745										71	200
County	293	12.68	150	60	4		43	21	3	1	18	152	15	128
Cities, boroughs, and villages	331	26.31	107										27	46
School districts	479	()	431						431				20	19
Townships	65	()	57										8	8
CLEARWATER	271	27.64	229										11	30
County	94	9.60	68	25	2	2	26	5	2		1	1	7	24
Cities, boroughs, and villages	9	4.70	6										1	6
School districts	144	()	137						137				3	3
Townships	24	()	21										23	39
COOK	221	88.40	159										20	36
County	130	52.00	74	26	3	1	37	5		2			1	3
Cities, boroughs, and villages	5	8.09	4										2	2
School districts	71	()	68						68					
Townships	15	()	13											
COTTONWOOD	988	58.65	469										72	273
County	242	16.35	109	37	3	5	41	4	3	3	13	54	53	80
Cities, boroughs, and villages	215	42.30	46										10	102
School districts	336	()	239						239				8	89
Townships	75	()	72										1	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHs, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Miscel-laneous			
CROW WING.	\$1,455	\$56.40	\$948	\$65	\$9	\$15	\$75	\$18	\$2		\$2	\$25	\$176	\$99	\$232
County	306	11.86	211										21	74	74
Cities, boroughs, and villages	494	29.32	181										176	46	91
School districts	578	(1)	488					488					30	60	60
Townships	77	(1)	68										2	7	7
DAKOTA.	1,487	41.77	1,061										30	131	265
County	383	11.04	274	86	7	7	115	40	3		3	13	20	99	99
Cities, boroughs, and villages	329	14.08	165										30	61	73
School districts	706	(1)	572						572				50	84	84
Townships	59	(1)	50											9	9
DODGE.	549	45.27	441										17	18	73
County	156	12.86	84	37	1	2	23	13	2		1	5	8	64	64
Cities, boroughs, and villages	73	18.36	50										17	5	1
School districts	255	(1)	246						246					4	4
Townships	65	(1)	61											4	4
DOUGLAS.	787	41.83	488										80	41	189
County	200	10.63	79	44	6	3	10	7	3		1	5	18	18	103
Cities, boroughs, and villages	221	32.27	63										89	20	49
School districts	299	(1)	267						267					3	29
Townships	67	(1)	59											8	8
FARBULT.	833	42.80	725										47	73	88
County	270	12.89	205	50	10		96	27	4		1	17	47	46	19
Cities, boroughs, and villages	205	22.07	99											14	45
School districts	385	(1)	355						355					13	17
Townships	73	(1)	66											7	7

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays	
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sani-tation	High-ways and	Char-ities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation	Miscel-laneous				
JACKSON																
County.....	\$798	\$50.31	\$550	\$40	\$4	\$5	\$64	\$4	\$3			\$9	\$49	\$62	\$137	
Cities, boroughs, and villages.....	284	17.90	120											53	102	
School districts.....	113	24.32	49											8	7	
Townships.....	328	()	307						307					49	21	
	73	()	65												7	
KANABEC																
County.....	327	38.21	263													
Cities, boroughs, and villages.....	118	13.79	71	26	1		33	4	2				2	22	40	
School districts.....	16	10.08	12											15	32	
Townships.....	152	()	146						146					2		
	41	()	34											3	3	
KANDIYOHI																
County.....	1,198	50.34	622	48	7	19	40	3	3					83	63	430
Cities, boroughs, and villages.....	316	13.28	131											40	145	
School districts.....	405	46.66	123											83	21	178
Townships.....	400	()	299						299					1	100	
	77	()	69											1	7	
KITTSON																
County.....	410	43.25	317	30	3	2	21	14	2				4	30	68	
Cities, boroughs, and villages.....	168	17.34	85											22	63	
School districts.....	26	10.17	17											6	2	
Townships.....	189	()	187						187					2	2	
	33	()	30												1	
KOCHICING																
County.....	771	54.30	623	62	2	6	26	27	2	\$2				6	126	16
Cities, boroughs, and villages.....	221	15.56	132											5	77	12
School districts.....	110	14.58	93											6	11	
Townships.....	396	()	357						357						4	
	44	()	41												3	

LAC QUI PARLE.....	640	41, 56	456	40	3	7	41	18	3	1	4	58	42	84
County.....	221	14, 35	117	117									30	74
Cities, boroughs, and villages.....	113	23, 96	42	42								58	10	3
School districts.....	248	()	243	243					243				1	4
Townships.....	58	()	54										1	3
LAKE.....	701	99, 18	361	33	7		29	31		1	9	149	35	156
County.....	200	28, 30	110										31	59
Cities, boroughs, and villages.....	299	67, 57	60									149	2	88
School districts.....	172	()	166						166				6	6
Townships.....	30	()	25										2	3
LAKE OF THE WOODS.....	289	68, 91	166	23	1		25	7	2	1	3	19	57	47
County.....	159	37, 91	62										51	46
Cities, boroughs, and villages.....	29	22, 34	8									19	2	1
School districts.....	85	()	81						81				1	1
Townships.....	6	()	15										1	
LA SUEUR.....	684	38, 00	492	39	4	2	56	5	2	4	9	38	32	122
County.....	255	14, 17	121										24	110
Cities, boroughs, and villages.....	116	15, 70	66									38	7	3
School districts.....	245	()	241						241				1	4
Townships.....	68	()	64											
LINCOLN.....	535	47, 35	401	41	1	3	30	10	2	1	5	14	47	73
County.....	178	15, 75	93										29	56
Cities, boroughs, and villages.....	58	17, 84	41									14	3	16
School districts.....	246	()	215						215				15	1
Townships.....	53	()	52											
LYON.....	914	47, 11	649									10	66	189
County.....	348	17, 94	191	49	4	5	96	20	3	2	12		45	112
Cities, boroughs, and villages.....	102	11, 44	64									10	8	20
School districts.....	395	()	333						333				10	52
Townships.....	69	()	61										3	5
McLEOD.....	655	31, 95	508	34	2	1	33	3	2		8	32	31	84
County.....	161	7, 85	83										14	64
Cities, boroughs, and villages.....	137	16, 82	93									32	12	
School districts.....	272	()	290						260				5	7
Townships.....	85	()	72											13
MARNOMEN.....	241	39, 17	185										26	30
County.....	94	15, 28	53	24	1		24	3	1				13	28
Cities, boroughs, and villages.....	6	4, 21	4										2	1
School districts.....	117	()	109						109				7	1
Townships.....	24	()	19										4	1
MARSHALL.....	731	42, 99	511	52	6	10	35	5	4	2	11	9	100	111
County.....	288	16, 94	125										82	81
Cities, boroughs, and villages.....	43	9, 71	27									9	7	26
School districts.....	335	()	302						302				10	4
Townships.....	62	()	57										1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
				Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sani-tation	High-ways and	Char-ities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation	Miscel-laneous			
MARTIN		\$1,173	\$51.90	\$707	\$45	\$7	\$2	\$45	\$22	\$4		\$1	\$9	\$145	\$91	\$230
County		289	12.79	135											60	94
Cities, boroughs, and villages		323	35.06	82										145	17	79
School districts		448	(¹)	384						384					12	52
Townships		113	(¹)	106											2	5
MEER		754	42.09	484											37	67
County		180	10.05	130	37	2	4	74	7	2			4		27	23
Cities, boroughs, and villages		208	37.40	36										166	4	2
School districts		264	(¹)	235						235					5	24
Townships		102	(¹)	83											1	18
MILLE LACS		486	34.53	379											44	61
County		170	12.08	88	37	2	5	26	12	2		1	3	2	31	51
Cities, boroughs, and villages		20	6.12	19											8	
School districts		240	(¹)	233						233					3	4
Townships		47	(¹)	39											2	6
MORRISON		823	32.35	611											55	145
County		300	11.79	140	62	3	7	39	7	3			19		27	133
Cities, boroughs, and villages		98	11.08	66										12	16	4
School districts		346	(¹)	332						332					11	3
Townships		79	(¹)	73											1	5
MOWER		1,288	45.35	982											40	139
County		288	10.14	239	56	8	8	111	28	3	\$12		13		16	33
Cities, boroughs, and villages		447	27.81	199										137	20	101
School districts		463	(¹)	457						457					3	3
Townships		90	(¹)	87											1	2

MURRAY.....	635	45.08	450	33	1	5	61	21	2	105	8	72
County.....	267	19.21	134	1						56		56
Cities, boroughs, and villages.....	71	18.04	35							15		13
School districts.....	224	(⁶)	211					211		12		1
Townships.....	73	(⁶)	70							1		2
NICOLET.....	597	35.54	423									68
County.....	184	10.95	120	36	3					82	24	47
Cities, boroughs, and villages.....	159	18.24	72				49	13	2	17		5
School districts.....	192	(⁶)	172							32		13
Townships.....	62	(⁶)	59							7		8
NOBLES.....	952	50.91	574									176
County.....	338	18.07	147	45	5	5	60	18	3	109	93	120
Cities, boroughs, and villages.....	240	30.54	69									47
School districts.....	298	(⁶)	289							100	15	15
Townships.....	76	(⁶)	69							5	2	4
NORMAN.....	562	39.97	412									5
County.....	206	14.65	107	36	4	9	27	20	3	24	53	73
Cities, boroughs, and villages.....	62	16.99	34							1	3	64
School districts.....	250	(⁶)	228							24		1
Townships.....	44	(⁶)	43							7		1
OLMSTED.....	2,217	60.41	1,167									1
County.....	306	8.34	184	70	8	8	29	47	5	516	101	433
Cities, boroughs, and villages.....	1,052	44.59	304								23	99
School districts.....	760	(⁶)	584							15	46	186
Townships.....	99	(⁶)	95							516	31	145
OTTER TAIL.....	1,774	34.78	1,324								1	3
County.....	567	11.12	317	88	8	40	118	24	7	69	66	315
Cities, boroughs, and villages.....	359	20.43	225							3	34	216
School districts.....	675	(⁶)	634							29	23	42
Townships.....	173	(⁶)	148							69	8	33
PENNINGTON.....	551	52.54	314								1	24
County.....	187	17.83	77	25	2	6	26	6	2		73	118
Cities, boroughs, and villages.....	128	27.12	47							1	46	70
School districts.....	216	(⁶)	175									13
Townships.....	20	(⁶)	15								10	31
PINE.....	731	36.07	573								1	4
County.....	236	11.65	116	37	4	2	32	18	4	39	114	
Cities, boroughs, and villages.....	34	7.30	24							5	5	91
School districts.....	387	(⁶)	361							5		22
Townships.....	74	(⁶)	72							1	1	1
PIRESTONE.....	537	43.66	409									79
County.....	170	13.82	105	36	2	4	32	15	2	25	24	58
Cities, boroughs, and villages.....	92	14.77	53							9	7	2
School districts.....	233	(⁶)	221							25	12	7
Townships.....	42	(⁶)	30								5	12

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Inter-est	Out-lays		
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sani-tation	High-ways and correc-tions	Schools	Libra-ries	Recre-ation				Miscel-laneous	
POLK	\$1,453	\$40.34	\$1,075	\$78	\$16	\$23	\$57	\$22	\$6	\$1	\$35	\$60	\$95	\$223	
County.....	451	12.52	238										49	164	
Cities, boroughs, and villages.....	246	17.61	144									60	21	31	
School districts.....	633	(⁶)	578					578					24	21	
Townships.....	123	(⁶)	115										1	7	
POPE	506	38.67	399										20	86	
County.....	164	12.53	83	35	3	3	29	4	3	1	5	1	15	66	
Cities, boroughs, and villages.....	46	10.83	40									1	3	2	
School districts.....	237	(⁶)	223						223				2	12	
Townships.....	59	(⁶)	53											6	
RAMSEY	22,746	77.39	10,760											8,465	
County.....	5,531	18.82	2,070	591	71	54	249	812	5	\$6	55	227	2,799	3,019	
Cities, boroughs, and villages.....	16,974	60.17	8,461										442	5,434	
School districts.....	215	(⁶)	204						204				2,367	1	
Townships.....	26	(⁶)	25										1	1	
RED LAKE	298	43.27	205											34	59
County.....	130	18.88	55	24	3	4	16	2	2			4	27	48	
Cities, boroughs, and villages.....	28	13.71	14										6	8	
School districts.....	115	(⁶)	113						113				1	1	
Townships.....	25	(⁶)	23										1	2	
REDWOOD	851	41.27	660											90	83
County.....	262	12.71	144	46	3		51	26	3		1	14	70	48	
Cities, boroughs, and villages.....	91	11.99	63										18	7	
School districts.....	388	(⁶)	360						360				12	16	
Townships.....	110	(⁶)	93										1	16	

RENVILLE. County..... Cities, boroughs, and villages..... School districts..... Townships.....	974	41.27	693	56	4	11	26	21	4	2	11	21	171	89
	361	15.30	135										149	77
	87	11.86	68									21	4	
	388	()	377						377			4	17	4
	118	()	113									1	1	
RICE. County..... Cities, boroughs, and villages..... School districts..... Townships.....	1,076	35.51	858	85	7	8	55	17	3	1	27	70	88	60
	309	10.20	203										75	31
	312	16.36	221									70	9	12
	402	()	384						384			4	14	14
	53	()	50										4	3
ROCK. County..... Cities, boroughs, and villages..... School districts..... Townships.....	489	44.61	320	30	8		16	6	2	1	6	43	46	80
	152	13.87	69										11	72
	78	20.73	16									43	18	1
	221	()	200						200			4	17	4
	38	()	35										3	3
ROSEAU. County..... Cities, boroughs, and villages..... School districts..... Townships.....	554	43.90	336	30	3	7	19	12	3	1	3	16	51	151
	203	16.06	78										35	90
	43	12.94	19									16	4	4
	263	()	199						199				9	55
	45	()	40										3	2
St. LOUIS. County..... Cities, boroughs, and villages..... School districts..... Townships.....	23,840	116.52	16,860	778	84	69	749	969	42	68	327	2,028	1,413	3,539
	4,881	23.86	3,086										284	1,511
	9,139	54.76	4,853									2,028	729	1,529
	8,913	()	8,114						8,114				343	456
	907	()	807										57	43
SCOTT. County..... Cities, boroughs, and villages..... School districts..... Townships.....	572	40.52	385	41	1	1	49	13	2	2	8	22	40	125
	201	14.24	117										23	61
	130	19.68	46									10	52	6
	182	()	167						167			22	6	9
	59	()	55										1	3
SHERBURNE. County..... Cities, boroughs, and villages..... School districts..... Townships.....	418	43.09	252	29	1	1	26	2	1	1	12	2	21	143
	113	11.65	73										14	26
	28	13.30	20									2	3	3
	255	()	137						137			4	114	4
	22	()	22											
SIBLEY. County..... Cities, boroughs, and villages..... School districts..... Townships.....	649	40.82	426	37	1		47	4	2			44	47	132
	252	15.85	95								4	40	117	61
	96	20.90	42									44	5	5
	193	()	181						181				2	10
	108	()	108											
STEARNS. County..... Cities, boroughs, and villages..... School districts..... Townships.....	2,539	40.17	1,316	142	14	41	105	7	6	1	23	271	88	364
	533	8.43	339										60	134
	958	25.04	663									271	21	3
	912	()	679						679			7	7	226
	136	()	135										1	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS			Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays
					Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
STEELE			\$781	\$42.22	\$634	\$44	\$4	\$11	\$41	\$15	\$2	\$1	\$4	\$13	\$1	\$49	\$97
County			229	12.38	135											21	73
Cities, boroughs, and villages			146	16.07	125										1	5	15
School districts			335	(¹)	304						304					23	8
Townships			71	(¹)	70											1	1
STEVENS			499	48.45	357												80
County			154	14.95	84	31	2		26	17	3		1	4	39	23	54
Cities, boroughs, and villages			101	24.51	55										39	4	3
School districts			200	(¹)	177						177					2	2
Townships			44	(¹)	41											1	
SWIFT			737	50.02	498										62	104	73
County			245	16.63	109	45	3	9	41		2		1	8		81	55
Cities, boroughs, and villages			119	21.64	44										62	11	12
School districts			300	(¹)	275						275					13	13
Townships			73	(¹)	70											12	3
TODD			932	35.57	704												165
County			313	11.95	164	51	3	13	61	10	3		2	21	39	8	141
Cities, boroughs, and villages			120	15.55	79												
School districts			395	(¹)	368						368					13	14
Townships			104	(¹)	93											10	1
TRAVERSE			353	44.47	255												71
County			132	16.63	58	28			15	7	2		1	5	8	19	50
Cities, boroughs, and villages			34	12.89	22											15	5
School districts			146	(¹)	137						137				8	3	1
Townships			41	(¹)	38											9	2
WABASH			807	45.82	549												152
County			237	13.46	163	53	6	9	56	19	3		1	6	58	48	51
Cities, boroughs, and villages			139	15.94	53										58	33	21
School districts			355	(¹)	283						283					7	65
Townships			76	(¹)	60											1	15

WADEVA.	304	35, 82	266	28	2	5	14	5	2							45	28	55
County	117	10, 64	62														19	36
Cities, boroughs, and villages	85	21, 41	23														7	10
School districts	169	()	159						169								1	9
Townships	23	()	22														1	
WASCEA.	817	58, 34	445														67	245
County	347	23, 93	113														49	185
Cities, boroughs, and villages	189	31, 72	70			1	35	13	2								16	43
School districts	223	()	218						218								1	4
Townships	58	()	44														1	13
WASHINGTON	1, 006	40, 40	736														51	182
County	261	10, 48	172														17	72
Cities, boroughs, and villages	221	16, 55	194			11	45	44	3	2							22	8
School districts	467	()	357						357								11	86
Townships	67	()	53														1	13
WATONWAN.	665	51, 55	477														55	98
County	242	18, 76	142														39	61
Cities, boroughs, and villages	139	25, 53	71			3	60	6	2								14	19
School districts	202	()	188			23			188								1	13
Townships	82	()	76														1	5
WILKIN.	549	56, 07	348														41	94
County	199	20, 32	93			3	31	9	2								22	84
Cities, boroughs, and villages	115	29, 40	31							1							17	1
School districts	188	()	178						178								2	8
Townships	47	()	46															1
WINONA.	1, 430	40, 40	1, 078														60	275
County	423	11, 96	269			16	124	16	3								10	144
Cities, boroughs, and villages	319	13, 24	269							1							33	
School districts	621	()	475						475								17	129
Townships	67	()	65														2	
WRIGHT.	989	36, 47	755														23	186
County	291	10, 73	177			4	71	29	3								10	104
Cities, boroughs, and villages	91	10, 42	62							3							3	1
School districts	453	()	376						376								9	68
Townships	154	()	140														1	13
YELLOW MEDICINE.	733	44, 16	554														15	114
County	266	16, 02	132			4	43	20	3								45	89
Cities, boroughs, and villages	73	12, 55	56							2							1	1
School districts	299	()	280						280								4	15
Townships	95	()	86															9

1 Includes \$3,061,959, payments for development and conservation of natural resources by State government.

2 Not available by departments.

3 Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.

4 Not computed.

5 Exclusive of schools in the city of Minneapolis, data for which are tabulated with the city.

6 Exclusive of schools in the city of St. Paul, data for which are tabulated with the city.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$68,202	\$42.27	\$39,425	\$7,882	\$6,918	\$13,977
30,000 population and over.....	47,965	56.30	28,901	2,435	5,469	11,160
Minneapolis.....	27,331	57.66	18,789	909	2,781	4,852
St. Paul.....	16,849	61.02	8,415	685	2,324	5,425
Duluth.....	3,785	37.18	1,697	841	364	883
8,000 to 30,000 population.....	7,517	39.25	3,925	2,050	483	1,059
St. Cloud.....	760	34.23	564	193	3	-----
Rochester.....	1,033	47.39	288	513	46	186
Winona.....	272	12.89	242	-----	30	-----
Hibbing.....	1,889	120.58	1,033	374	181	301
Mankato.....	293	20.49	216	34	12	31
Faribault.....	235	17.94	161	59	3	12
Austin.....	411	32.62	171	124	19	97
Virginia.....	887	69.97	350	371	5	111
South St. Paul.....	212	20.19	89	19	33	71
Brainerd.....	343	33.30	80	162	22	79
Albert Lea.....	230	22.55	109	18	26	77
Red Wing.....	215	21.94	128	27	8	52
Fergus Falls.....	306	31.55	182	66	17	41
Chisholm.....	481	57.90	312	90	78	1
2,500 to 8,000 population.....	7,005	30.46	3,361	1,964	483	1,197
Owatonna.....	127	16.59	109	-----	3	15
Moorhead.....	254	33.20	86	109	23	36
Eveleth.....	836	111.70	765	60	11	-----
New Ulm.....	489	66.91	86	125	27	251
Bemidji.....	86	11.94	57	11	12	6
Stillwater.....	144	20.08	99	24	15	6
Cloquet.....	163	24.03	124	14	1	24
Crookston.....	92	14.55	65	1	7	19
Willmar.....	375	60.75	104	77	19	175
Ely.....	370	60.10	189	72	2	107
Columbia Heights.....	80	14.25	48	13	19	-----
Fairmont.....	275	49.81	50	130	16	79
Hastings.....	43	8.45	20	6	15	2
International Falls.....	94	18.67	84	-----	10	-----
Little Falls.....	73	14.56	47	9	13	4
Anoka.....	98	20.20	26	27	5	40
St. Peter.....	118	24.53	41	77	-----	-----
St. Louis Park.....	82	17.41	61	4	17	-----
West St. Paul.....	31	6.95	25	-----	6	-----
Robbinsdale.....	114	25.75	66	11	19	18
Two Harbors.....	299	67.57	60	149	2	88
Montevideo.....	81	18.75	49	12	2	18
Thief River Falls.....	124	29.05	45	44	22	13
Northfield.....	61	14.69	48	9	4	-----
Worthington.....	173	44.61	40	80	10	43
Alexandria.....	188	48.50	42	87	16	43
Hopkins.....	57	14.87	38	5	6	8
Waseca.....	143	37.48	31	57	12	43
Detroit Lakes.....	112	30.48	34	53	7	18
Pipestone.....	66	18.92	39	17	10	-----
Crosby.....	65	18.84	44	9	9	3
Hutchinson.....	45	13.21	41	2	2	-----
Marshall.....	43	13.23	21	-----	3	19
Lake City.....	88	27.41	27	48	3	10
Grand Rapids.....	39	12.16	37	-----	2	-----

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Edina.....	\$30	\$9.56	\$30			
East Grand Forks.....	116	39.70	51	\$51	\$12	\$2
North St. Paul.....	61	20.93	12	33	14	2
Blue Earth.....	44	15.26	40		4	
Litchfield.....	177	61.46	17	156	2	2
North Mankato.....	31	10.99	22	4		5
St. James.....	113	40.24	50	33	11	19
Gilbert.....	200	73.48	92	51	13	44
Sauk Center.....	81	29.82	27	48	6	
Staples.....	81	30.37	44	36	1	
Sauk Rapids.....	22	8.28	16	3	3	
Luverne.....	59	22.31	5	37	16	1
White Bear Lake.....	59	22.69	30	3	19	7
Bayport.....	30	11.58	18	9	1	2
Sleepy Eye.....	103	39.98	26	62	2	13
Tracy.....	26	10.12	22		3	1
Nashwauk.....	95	37.18	45	38	12	
Redwood Falls.....	49	19.20	30	13	5	1
Proctorknott.....	25	9.92	18	1	3	3
Wadena.....	75	29.86	18	44	6	7
Less than 2,500 population.....	5,715	16.81	3,238	1,433	483	561

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$373,429	\$307,154	\$50,543	\$15,732	\$285,112	\$110.42
State government.....	98,162	94,951		3,211	40,156	15.55
Counties.....	71,262	41,255	20,295	3,712	67,926	26.31
Cities, boroughs, and villages.....	158,977	130,750	24,248	3,979	133,446	82.71
School districts ¹	41,450	38,379		3,071	40,087	(?)
Townships.....	3,578	1,819		1,759	3,497	(?)
AITKIN.....	2,004	1,069	597	338	1,967	131.05
County.....	1,303	476	597	230	1,269	84.55
Cities, boroughs, and villages.....	91	80		11	91	33.41
School districts.....	410	366		44	407	(?)
Townships.....	200	147		53	200	(?)
ANOKA.....	1,261	913	293	55	1,214	64.23
County.....	389	271	76	22	360	19.05
Cities, boroughs, and villages.....	392	144	217	31	354	32.04
School districts.....	499	498		1	499	(?)
Townships.....	1			1	1	(?)

¹ Exclusive of schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.

² Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BECKER	\$1, 129	\$941	\$154	\$34	\$1, 101	\$48. 93
County.....	435	380	43	12	435	19. 33
Cities, boroughs, and villages.....	292	175	111	6	264	43. 27
School districts.....	359	354	-----	5	359	(?)
Townships.....	43	32	-----	11	43	(?)
BELTRAMI	1, 626	536	953	137	1, 516	73. 21
County.....	1, 148	129	939	80	1, 115	53. 85
Cities, boroughs, and villages.....	101	77	14	10	54	6. 06
School districts.....	249	230	-----	19	219	(?)
Townships.....	128	100	-----	28	128	(?)
BENTON	367	305	3	59	367	24. 14
County.....	59	45	-----	14	59	3. 88
Cities, boroughs, and villages.....	142	125	3	14	142	36. 95
School districts.....	162	135	-----	27	162	(?)
Townships.....	4	-----	-----	4	4	(?)
BIG STONE	540	362	84	94	537	54. 24
County.....	162	60	63	39	159	16. 06
Cities, boroughs, and villages.....	142	70	21	51	142	31. 37
School districts.....	232	232	-----	-----	232	(?)
Townships.....	4	-----	-----	4	4	(?)
BLUE EARTH	2, 893	1, 558	1, 197	138	2, 882	84. 02
County.....	1, 380	216	1, 055	109	1, 380	40. 23
Cities, boroughs, and villages.....	306	153	142	11	304	16. 40
School districts.....	1, 192	1, 188	-----	4	1, 183	(?)
Townships.....	15	1	-----	14	15	(?)
BROWN	1, 653	685	921	47	1, 646	69. 75
County.....	718	355	363	-----	718	30. 42
Cities, boroughs, and villages.....	654	83	558	13	653	49. 98
School districts.....	249	233	-----	16	243	(?)
Townships.....	32	14	-----	18	32	(?)
CARLTON	1, 146	862	148	136	1, 135	52. 79
County.....	510	340	133	37	499	23. 21
Cities, boroughs, and villages.....	120	101	15	4	120	12. 31
School districts.....	441	376	-----	65	441	(?)
Townships.....	75	45	-----	30	75	(?)
CARVER	855	753	12	90	775	45. 76
County.....	378	365	-----	13	332	19. 60
Cities, boroughs, and villages.....	206	146	12	48	184	28. 84
School districts.....	251	242	-----	9	239	(?)
Townships.....	20	-----	-----	20	20	(?)
CASS	2, 074	1, 665	177	232	2, 032	130. 33
County.....	1, 101	771	172	158	1, 065	68. 31
Cities, boroughs, and villages.....	654	148	5	6	156	38. 11
School districts.....	619	607	-----	12	618	(?)
Townships.....	195	139	-----	56	193	(?)
CHIPPEWA	917	447	381	89	889	56. 27
County.....	563	122	379	62	563	35. 63
Cities, boroughs, and villages.....	87	71	2	14	65	10. 24
School districts.....	249	244	-----	5	247	(?)
Townships.....	18	10	-----	8	14	(?)
CHISAGO	751	669	10	72	691	52. 39
County.....	369	321	10	38	333	25. 25
Cities, boroughs, and villages.....	115	96	-----	19	101	22. 72
School districts.....	254	252	-----	2	244	(?)
Townships.....	13	-----	-----	13	13	(?)
CLAY	1, 822	1, 181	617	24	1, 575	67. 60
County.....	508	320	188	-----	490	21. 03
Cities, boroughs, and villages.....	512	71	429	12	429	34. 09
School districts.....	796	790	-----	6	650	(?)
Townships.....	6	-----	-----	6	6	(?)

*Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLEARWATER	\$491	\$239	\$173	\$79	\$485	\$50.00
County.....	267	36	173	58	267	27.53
Cities, boroughs, and villages.....	23	19	-----	4	23	12.01
School districts.....	119	108	-----	11	118	(¹)
Townships.....	82	76	-----	6	77	(¹)
COOK	529	378	-----	151	523	209.20
County.....	362	221	-----	141	360	144.00
Cities, boroughs, and villages.....	25	21	-----	4	25	40.45
School districts.....	89	88	-----	1	89	(¹)
Townships.....	53	48	-----	5	49	(¹)
COTTONWOOD	1,581	878	680	23	1,455	98.31
County.....	964	351	613	-----	849	57.36
Cities, boroughs, and villages.....	195	123	67	5	187	36.79
School districts.....	412	404	-----	8	409	(¹)
Townships.....	10	-----	-----	10	10	(¹)
CROW WING	1,561	1,263	109	189	1,403	54.38
County.....	201	74	18	109	201	7.79
Cities, boroughs, and villages.....	879	736	91	52	736	43.68
School districts.....	432	416	-----	16	421	(¹)
Townships.....	49	37	-----	12	45	(¹)
DAKOTA	3,028	2,561	388	79	2,331	65.48
County.....	124	98	-----	26	124	3.48
Cities, boroughs, and villages.....	1,592	1,160	388	44	1,160	49.64
School districts.....	1,305	1,303	-----	2	1,040	(¹)
Townships.....	7	-----	-----	7	7	(¹)
DODGE	506	357	76	73	486	40.08
County.....	172	118	54	-----	172	14.18
Cities, boroughs, and villages.....	133	75	22	36	133	33.45
School districts.....	191	164	-----	27	171	(¹)
Townships.....	10	-----	-----	10	10	(¹)
DOUGLAS	890	654	173	63	859	45.66
County.....	305	217	54	34	305	16.21
Cities, boroughs, and villages.....	297	163	119	15	266	38.84
School districts.....	285	274	-----	11	285	(¹)
Townships.....	3	-----	-----	3	3	(¹)
FARIBAULT	1,477	673	742	62	1,395	63.99
County.....	860	221	607	32	860	39.45
Cities, boroughs, and villages.....	283	121	135	27	228	24.55
School districts.....	334	331	-----	3	307	(¹)
Townships.....	-----	-----	-----	-----	-----	-----
FILLMORE	1,195	928	166	101	1,175	47.48
County.....	418	373	-----	45	418	16.89
Cities, boroughs, and villages.....	366	178	166	22	346	33.97
School districts.....	394	377	-----	17	394	(¹)
Townships.....	17	-----	-----	17	17	(¹)
FREEBORN	3,015	1,751	1,177	87	3,003	102.14
County.....	1,704	542	1,102	60	1,704	57.96
Cities, boroughs, and villages.....	615	534	75	6	613	49.90
School districts.....	664	660	-----	4	655	(¹)
Townships.....	32	15	-----	17	31	(¹)
GOODHUE	1,021	846	92	83	1,021	32.52
County.....	444	444	-----	-----	444	14.14
Cities, boroughs, and villages.....	280	113	92	75	280	17.44
School districts.....	263	257	-----	6	263	(¹)
Townships.....	34	32	-----	2	34	(¹)
GRANT	444	178	180	86	441	46.14
County.....	343	94	180	69	343	35.89
Cities, boroughs, and villages.....	8	6	-----	2	8	2.63
School districts.....	82	72	-----	10	79	(¹)
Townships.....	11	6	-----	5	11	(¹)

¹ Not computed.

922 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HENNEPIN	\$73,100	\$61,601	\$10,375	\$1,124	\$64,785	\$121.03
County.....	5,102	4,834	242	26	3,825	7.15
Cities, boroughs, and villages.....	66,769	55,538	10,133	1,098	59,731	119.16
School districts ¹	1,229	1,229			1,229	(²)
Townships.....						
HOUSTON	891	646	156	89	853	61.61
County.....	601	413	130	58	587	42.40
Cities, boroughs, and villages.....	153	116	26	11	138	30.93
School districts.....	112	110		2	103	(²)
Townships.....	25	7		18	25	(²)
HUBBARD	481	331	68	82	467	48.67
County.....	139	64	4	71	135	14.07
Cities, boroughs, and villages.....	123	59	64		113	36.99
School districts.....	206	198		8	206	(²)
Townships.....	13	10		3	13	(²)
ISANTI	613	402	177	34	501	41.47
County.....	338	145	177	16	332	27.48
Cities, boroughs, and villages.....	64	64			39	18.28
School districts.....	196	193		3	116	(²)
Townships.....	15			15	15	(²)
ITASCA	2,795	2,205	106	484	2,538	91.29
County.....	1,400	1,217	106	77	1,258	45.25
Cities, boroughs, and villages.....	746	490		256	741	51.01
School districts.....	508	413		95	402	(²)
Townships.....	141	85		56	137	(²)
JACKSON	1,385	574	799	12	1,205	75.96
County.....	911	205	706		769	48.48
Cities, boroughs, and villages.....	186	93	93		158	34.00
School districts.....	252	249		3	252	(²)
Townships.....	36	27		9	26	(²)
KANABEC	530	457	44	29	520	60.76
County.....	314	257	43	14	311	36.34
Cities, boroughs, and villages.....	45	42	1	2	43	27.10
School districts.....	108	106		2	105	(²)
Townships.....	63	52		11	61	(²)
KANDIYOH	1,677	1,010	627	40	1,462	61.43
County.....	720	170	541	9	657	27.61
Cities, boroughs, and villages.....	542	433	86	23	412	47.47
School districts.....	407	407			385	(²)
Townships.....	8			8	8	(²)
KITTSON	834	597	214	23	808	83.40
County.....	464	250	214		462	47.69
Cities, boroughs, and villages.....	104	99		5	90	31.56
School districts.....	235	225		10	228	(²)
Townships.....	31	23		8	28	(²)
KOOCHICHI NG.....	2,579	1,420	648	511	2,574	181.27
County.....	1,465	751	648	66	1,465	103.17
Cities, boroughs, and villages.....	243	208		35	238	31.56
School districts.....	777	407		370	777	(²)
Townships.....	94	54		40	94	(²)
LAC QUI PARLE	1,074	616	440	18	1,039	67.48
County.....	722	338	384		722	46.89
Cities, boroughs, and villages.....	245	178	56	11	210	44.52
School districts.....	94	88		6	94	(²)
Townships.....	13	12		1	13	(²)
LAKE	682	530	13	139	670	94.79
County.....	491	476		15	489	69.19
Cities, boroughs, and villages.....	139	29	13	97	129	29.15
School districts.....	14	14			14	(²)
Townships.....	38	11		27	38	(²)

¹ Not computed.

² Exclusive of Minneapolis schools, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHs, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE OF THE WOODS	\$966	\$195	\$764	\$7	\$945	\$225.32
County.....	818	54	764	-----	805	191.94
Cities, boroughs, and villages.....	49	49	-----	-----	49	37.75
School districts.....	69	67	-----	2	61	(¹)
Townships.....	30	25	-----	5	30	(²)
LE SUEUR	852	659	54	139	822	45.67
County.....	345	279	19	47	345	19.17
Cities, boroughs, and villages.....	215	101	35	79	206	27.88
School districts.....	284	279	-----	5	263	(¹)
Townships.....	8	-----	-----	8	8	(²)
LINCOLN	1,275	933	179	163	1,190	105.31
County.....	544	215	179	150	523	46.28
Cities, boroughs, and villages.....	92	82	-----	10	80	24.61
School districts.....	638	636	-----	2	586	(¹)
Townships.....	1	-----	-----	1	1	(²)
LYON	1,713	1,084	467	162	1,697	87.47
County.....	879	306	462	111	879	45.31
Cities, boroughs, and villages.....	285	284	5	16	274	30.73
School districts.....	471	469	-----	2	466	(¹)
Townships.....	78	45	-----	33	78	(²)
MCLEOD	689	551	95	43	642	31.32
County.....	200	200	-----	-----	200	9.76
Cities, boroughs, and villages.....	374	249	95	30	340	41.73
School districts.....	108	102	-----	6	95	(¹)
Townships.....	7	-----	-----	7	7	(²)
MAHONMEN	754	473	211	70	752	122.22
County.....	352	88	211	53	352	57.21
Cities, boroughs, and villages.....	49	47	-----	2	49	34.39
School districts.....	190	189	-----	1	190	(¹)
Townships.....	163	149	-----	14	161	(²)
MARSHALL	2,189	968	1,183	38	2,165	127.33
County.....	1,580	403	1,177	-----	1,579	92.87
Cities, boroughs, and villages.....	190	173	6	11	169	38.17
School districts.....	393	376	-----	17	391	(¹)
Townships.....	26	16	-----	10	26	(²)
MARTIN	2,240	1,388	805	47	2,161	95.62
County.....	1,042	387	632	23	1,032	45.66
Cities, boroughs, and villages.....	605	420	173	12	566	61.43
School districts.....	556	555	-----	1	530	(¹)
Townships.....	37	26	-----	11	33	(²)
MEeker	984	925	3	56	984	54.93
County.....	490	460	3	27	490	27.35
Cities, boroughs, and villages.....	73	70	-----	3	73	13.12
School districts.....	405	392	-----	13	405	(¹)
Townships.....	16	3	-----	13	16	(²)
MILLE LACS	902	727	26	149	897	63.73
County.....	463	333	26	104	463	32.89
Cities, boroughs, and villages.....	153	123	-----	30	153	32.27
School districts.....	215	214	-----	1	210	(¹)
Townships.....	71	57	-----	14	71	(²)
MORRISON	1,188	1,073	71	44	978	38.44
County.....	484	465	-----	19	370	14.54
Cities, boroughs, and villages.....	317	232	71	14	242	27.37
School districts.....	367	361	-----	6	347	(¹)
Townships.....	20	15	-----	5	19	(²)
MOWER	1,505	1,330	149	26	1,502	52.89
County.....	348	205	143	-----	348	12.25
Cities, boroughs, and villages.....	387	379	6	2	387	24.08
School districts.....	758	746	-----	12	755	(¹)
Townships.....	12	-----	-----	12	12	(²)

¹ Not computed.

924 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MURRAY.....	\$1,969	\$693	\$1,175	\$101	\$1,840	\$132.37
County.....	1,445	362	1,032	51	1,337	96.19
Cities, boroughs, and villages.....	231	42	143	46	210	56.03
School districts.....	281	281			281	(²)
Townships.....	12	8		4	12	(²)
NICOLLET.....	697	552	77	68	693	41.25
County.....	352	250	59	43	352	20.95
Cities, boroughs, and villages.....	72	30	18	24	72	8.26
School districts.....	273	272		1	269	(²)
Townships.....						
NOBLES.....	2,073	1,029	1,041	3	1,813	96.95
County.....	1,262	358	904		1,041	55.67
Cities, boroughs, and villages.....	290	152	137	1	254	32.32
School districts.....	499	498		1	496	(²)
Townships.....	22	21		1	22	(²)
NORMAN.....	1,070	640	296	134	1,053	74.89
County.....	687	261	296	130	687	48.86
Cities, boroughs, and villages.....	78	77		1	63	17.26
School districts.....	301	300		1	300	(²)
Townships.....	4	2		2	3	(²)
OLMSTED.....	2,085	1,953	73	59	1,595	43.46
County.....	399	382		17	399	10.87
Cities, boroughs, and villages.....	972	898	73	1	482	20.43
School districts.....	681	673		8	681	(²)
Townships.....	33			33	33	(²)
OTTER TAIL.....	1,980	1,910	29	41	1,932	37.88
County.....	614	585	29		614	12.04
Cities, boroughs, and villages.....	637	604		33	599	34.09
School districts.....	724	718		6	714	(²)
Townships.....	5	3		2	5	(²)
PENNINGTON.....	1,389	712	562	115	1,385	132.07
County.....	711	152	458	101	708	67.61
Cities, boroughs, and villages.....	369	260	104	5	369	78.19
School districts.....	296	292		4	295	(²)
Townships.....	13	8		5	13	(²)
PINE.....	1,348	1,197	70	81	1,315	64.89
County.....	643	585	44	14	619	30.55
Cities, boroughs, and villages.....	114	68	26	20	114	24.47
School districts.....	411	382		29	408	(²)
Townships.....	180	162		18	174	(²)
PIPESTONE.....	760	623	134	3	705	57.32
County.....	124		124		84	6.83
Cities, boroughs, and villages.....	264	254	10		250	40.15
School districts.....	371	369		2	370	(²)
Townships.....	1			1	1	(²)
POLK.....	2,126	1,186	865	75	2,075	57.61
County.....	925	318	563	44	918	25.49
Cities, boroughs, and villages.....	358	49	302	7	342	24.48
School districts.....	826	811		15	798	(²)
Townships.....	17	8		9	17	(²)
POPE.....	490	389	28	73	478	36.53
County.....	258	168	28	62	258	19.72
Cities, boroughs, and villages.....	77	73		4	75	17.06
School districts.....	151	148		3	141	(²)
Townships.....	4			4	4	(²)
RAMSEY.....	65,736	58,003	7,436	297	49,635	168.88
County.....	11,136	11,136			11,133	37.88
Cities, boroughs, and villages.....	54,388	46,656	7,436	296	38,290	135.72
School districts.....	211	211			211	(²)
Townships.....	1			1	1	(²)

² Not computed.

⁴ Exclusive of St. Paul schools, data for which are tabulated with the city.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RED LAKE	\$744	\$648	\$66	\$30	\$744	\$108.03
County.....	513	431	66	16	513	74.49
Cities, boroughs, and villages.....	123	113	10	10	123	60.24
School districts.....	105	104	1	1	105	(2)
Townships.....	3	—	—	3	3	(2)
REDWOOD	1,876	532	1,330	14	1,770	85.84
County.....	1,289	16	1,272	1	1,209	58.63
Cities, boroughs, and villages.....	150	91	58	1	145	19.10
School districts.....	407	404	3	3	386	(2)
Townships.....	30	21	9	9	30	(2)
RENNVILLE	3,490	849	2,618	23	3,305	140.04
County.....	2,724	102	2,618	4	2,562	108.56
Cities, boroughs, and villages.....	98	93	5	5	98	11.99
School districts.....	645	644	1	1	622	(2)
Townships.....	23	10	13	13	23	(2)
RICE	1,638	1,393	119	126	1,610	53.14
County.....	1,234	1,112	4	118	1,234	40.73
Cities, boroughs, and villages.....	180	65	115	—	159	8.35
School districts.....	224	216	8	8	217	(2)
Townships.....	—	—	—	—	—	—
ROCK	1,041	791	242	8	959	87.48
County.....	181	169	12	—	175	15.96
Cities, boroughs, and villages.....	307	77	230	—	301	80.01
School districts.....	550	545	5	5	480	(2)
Townships.....	3	—	3	3	3	(2)
ROSEAU	1,345	477	822	46	1,301	103.08
County.....	874	65	803	6	844	66.87
Cities, boroughs, and villages.....	110	86	19	5	100	30.09
School districts.....	265	247	18	18	263	(2)
Townships.....	96	79	17	17	94	(2)
ST. LOUIS	26,268	21,450	1,247	3,571	26,056	127.35
County.....	1,341	723	618	—	1,341	6.55
Cities, boroughs, and villages.....	15,192	13,703	629	860	15,103	90.48
School districts.....	8,909	6,964	1,945	1,945	8,796	(2)
Townships.....	826	60	766	766	816	(2)
SCOTT	1,031	888	73	70	998	70.70
County.....	452	442	10	—	436	30.89
Cities, boroughs, and villages.....	287	170	63	54	278	42.08
School districts.....	274	271	3	3	271	(2)
Townships.....	18	5	13	13	13	(2)
SHERBURNE	519	293	158	68	470	48.45
County.....	301	88	158	55	281	28.97
Cities, boroughs, and villages.....	62	60	2	2	39	18.53
School districts.....	153	142	11	11	147	(2)
Townships.....	3	3	3	3	3	(2)
SIBLEY	982	474	410	98	783	49.25
County.....	792	395	324	73	594	37.36
Cities, boroughs, and villages.....	136	41	86	9	136	29.61
School districts.....	42	36	6	6	42	(2)
Townships.....	12	2	10	10	11	(2)
STEARNS	3,020	2,329	602	89	2,967	46.95
County.....	1,033	1,033	—	—	1,033	16.34
Cities, boroughs, and villages.....	1,075	405	602	68	1,033	27.01
School districts.....	909	890	19	19	896	(2)
Townships.....	3	1	2	2	3	(2)
STEELE	1,495	1,286	180	29	1,477	79.84
County.....	417	288	129	—	415	22.43
Cities, boroughs, and villages.....	414	344	51	19	414	45.57
School districts.....	662	654	8	8	646	(2)
Townships.....	2	—	2	2	2	(2)

¹ Not computed.

926 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEVENS.....	\$623	\$394	\$188	\$41	\$605	\$58.74
County.....	256	47	188	21	246	23.88
Cities, boroughs, and villages.....	105	105			103	25.00
School districts.....	234	231		3	234	(¹)
Townships.....	28	11		17	22	(¹)
SWIFT.....	2,300	721	1,443	136	2,289	155.34
County.....	1,621	198	1,310	113	1,621	110.01
Cities, boroughs, and villages.....	269	129	133	7	269	48.92
School districts.....	396	394		2	385	(¹)
Townships.....	14			14	14	(¹)
TODD.....	649	485		164	649	24.77
County.....	173	26		147	173	6.60
Cities, boroughs, and villages.....	29	27		2	29	3.76
School districts.....	424	416		8	424	(¹)
Townships.....	23	16		7	23	(¹)
TRAVERSE.....	478	352	99	27	475	59.84
County.....	257	168	64	25	257	32.38
Cities, boroughs, and villages.....	77	41	35	1	75	28.43
School districts.....	109	109			108	(¹)
Townships.....	35	34		1	35	(¹)
WABASHA.....	928	593	9	326	865	49.11
County.....	361	100	9	252	360	20.44
Cities, boroughs, and villages.....	145	126		19	96	11.01
School districts.....	385	367		18	372	(¹)
Townships.....	37			37	37	(¹)
WADENA.....	522	392	107	23	522	47.45
County.....	310	270	25	15	310	28.18
Cities, boroughs, and villages.....	117	30	82	5	117	29.47
School districts.....	84	83		1	84	(¹)
Townships.....	11	9		2	11	(¹)
WASECA.....	1,223	926	142	155	1,186	81.79
County.....	513	331	74	108	508	35.03
Cities, boroughs, and villages.....	278	190	68	20	269	45.14
School districts.....	411	405		6	388	(¹)
Townships.....	21			21	21	(¹)
WASHINGTON.....	1,266	1,176	27	63	1,220	49.00
County.....	323	296	27		318	12.77
Cities, boroughs, and villages.....	451	395		56	449	33.62
School districts.....	465	461		4	430	(¹)
Townships.....	27	24		3	23	(¹)
WATONWAN.....	1,108	635	413	60	1,104	85.58
County.....	567	246	321		567	43.95
Cities, boroughs, and villages.....	305	172	92	41	301	55.28
School districts.....	223	217		6	223	(¹)
Townships.....	13			13	13	(¹)
WILKIN.....	800	550	242	8	772	78.85
County.....	401	345	53	3	394	40.24
Cities, boroughs, and villages.....	246	55	189	2	231	59.05
School districts.....	149	147		2	143	(¹)
Townships.....	4	3		1	4	(¹)
WINONA.....	1,088	1,063	21	4	1,045	29.52
County.....	100	79	21		83	2.34
Cities, boroughs, and villages.....	652	648		4	626	25.98
School districts.....	336	336			336	(¹)
Townships.....						
WRIGHT.....	743	618	7	118	723	26.66
County.....	130	104	7	19	110	4.06
Cities, boroughs, and villages.....	125	71		54	125	14.31
School districts.....	466	443		23	466	(¹)
Townships.....	22			22	22	(¹)
YELLOW MEDICINE.....	1,693	654	1,015	24	1,481	89.22
County.....	1,164	149	1,015		970	58.43
Cities, boroughs, and villages.....	31	23		8	13	2.23
School districts.....	474	472		2	474	(¹)
Townships.....	24	10		14	24	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$158, 977	\$130, 750	\$24, 248	\$3, 979	\$133, 446	\$82. 71
30, 000 population and over.....	128, 238	109, 615	17, 500	1, 123	105, 128	123. 40
Minneapolis.....	65, 773	55, 281	9, 474	1, 018	58, 762	123. 97
St. Paul.....	53, 820	46, 391	7, 400	29	37, 722	136. 62
Duluth.....	8, 645	7, 943	626	76	8, 644	84. 91
8, 000 to 30, 000 population.....	9, 988	8, 633	1, 277	78	8, 933	46. 64
St. Cloud.....	728	135	574	19	721	32. 48
Rochester.....	963	890	73	-----	472	21. 65
Winona.....	604	604	-----	-----	578	27. 39
Hibbing.....	3, 133	3, 090	-----	43	3, 133	199. 99
Mankato.....	265	118	142	5	263	18. 39
Faribault.....	60	-----	60	-----	41	3. 13
Austin.....	339	333	6	-----	339	26. 90
Virginia.....	100	100	-----	-----	67	5. 60
South St. Paul.....	986	689	297	-----	576	54. 86
Brainerd.....	471	432	28	11	424	41. 17
Albert Lea.....	577	502	75	-----	577	56. 57
Red Wing.....	92	70	22	-----	92	9. 39
Fergus Falls.....	438	438	-----	-----	418	43. 09
Chisholm.....	1, 232	1, 232	-----	-----	1, 232	148. 29
2, 500 to 8, 000 population.....	9, 991	4, 947	3, 789	1, 255	9, 303	40. 46
Owatonna.....	350	282	50	18	350	45. 73
Moorhead.....	439	10	429	-----	363	47. 44
Eveleth.....	388	100	-----	288	388	51. 84
New Ulm.....	591	40	538	13	591	80. 87
Bemidji.....	74	55	14	5	51	7. 08
Stillwater.....	243	233	-----	10	241	33. 60
Cloquet.....	34	19	15	-----	34	5. 01
Crookston.....	123	20	103	-----	110	17. 40
Willmar.....	501	396	85	20	371	60. 10
Ely.....	81	77	4	-----	80	13. 00
Columbia Heights.....	312	144	158	10	274	48. 82
Fairmont.....	563	401	162	-----	533	96. 54
Hastings.....	284	280	-----	4	284	55. 84
International Falls.....	203	187	-----	16	199	39. 52
Little Falls.....	256	186	70	-----	225	44. 87
Anoka.....	80	-----	59	21	80	16. 49
St. Peter.....	-----	-----	-----	-----	-----	-----
St. Louis Park.....	355	-----	309	46	355	75. 37
West St. Paul.....	111	101	10	-----	97	21. 73
Robbinsdale.....	346	62	284	-----	335	75. 67
Two Harbors.....	139	29	13	97	129	29. 15
Montevideo.....	63	52	2	9	52	12. 04
Thief River Falls.....	363	255	104	4	363	85. 05
Northfield.....	85	30	55	-----	83	19. 99
Worthington.....	137	-----	137	-----	126	32. 49
Alexandria.....	218	99	119	-----	190	49. 02
Hopkins.....	101	32	67	2	87	22. 69
Waseca.....	188	104	68	16	179	46. 92
Detroit Lakes.....	166	65	101	-----	156	42. 45
Pipestone.....	204	194	10	-----	192	55. 03
Crosby.....	164	124	39	1	99	28. 69
Hutchinson.....	172	89	83	-----	168	49. 32
Marshall.....	174	165	5	4	174	53. 54
Lake City.....	46	46	-----	-----	-----	-----
Grand Rapids.....	41	35	-----	6	41	12. 79

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Edina.....	\$15	\$15			\$15	\$4.78
East Grand Forks.....	196		\$194	\$2	194	66.39
North St. Paul.....	260	239		21	260	89.19
Blue Earth.....	69	48		21	26	9.02
Litchfield.....	42	42			42	14.58
North Mankato.....	66	25	18	23	66	23.39
St. James.....	228	99	92	37	228	81.20
Gilbert.....	190	20		170	186	63.33
Sauk Center.....	104	88	16		73	26.88
Staples.....	13	13			13	4.87
Sauk Rapids.....	82	71		11	82	30.87
Luverne.....	265	65	200		265	100.23
White Bear Lake.....	304	22	36	246	304	116.92
Bayport.....	79	57		22	79	30.50
Sleepy Eye.....	29	29			29	11.26
Tracy.....	74	66		8	66	25.68
Nashwauk.....	156	90		66	156	61.06
Redwood Falls.....	79	21	58		74	29.00
Proctor Knott.....	38			38	38	15.07
Wadena.....	107	25	82		107	42.60
Less than 2,500 population.....	10,760	7,555	1,682	1,523	10,082	29.66

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHs, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$285, 112	\$269, 608	\$70, 363	\$110. 42	\$109. 99	\$32. 26
State government.....	40, 156	20, 308	1, 345	15. 55	8. 28	. 63
Counties.....	67, 926	81, 262	14, 035	26. 31	32. 91	6. 43
Cities, boroughs, and villages.....	133, 446	103, 834	46, 461	82. 71	71. 02	43. 41
School districts.....	1 40, 087	1 59, 759	2 7, 057	(³)	(³)	(³)
Townships.....	3, 497	4, 445	1, 465	(³)	(³)	(³)
Aitkin.....	1, 967	2, 144	540	131. 05	132. 00	46. 77
Anoka.....	1, 214	1, 579	249	64. 23	96. 11	19. 33
Becker.....	1, 101	1, 217	212	48. 93	50. 96	10. 68
Beltrami.....	1, 516	2, 957	1, 138	73. 21	125. 24	49. 69
Benton.....	367	656	143	24. 14	44. 62	11. 77
Big Stone.....	537	1, 019	180	54. 24	103. 27	18. 85
Blue Earth.....	2, 882	3, 148	583	84. 02	98. 29	19. 88
Brown.....	1, 646	1, 925	277	69. 75	83. 68	13. 70
Carlton.....	1, 135	2, 212	290	52. 79	111. 39	14. 47
Carver.....	775	491	154	45. 76	28. 97	8. 81
Cass.....	2, 032	3, 055	279	130. 33	179. 70	21. 65
Chippewa.....	889	2, 026	253	56. 27	124. 24	18. 34
Chisago.....	691	1, 044	92	52. 39	71. 14	6. 75
Clay.....	1, 575	2, 169	362	67. 60	97. 13	17. 91
Clearwater.....	485	638	172	50. 00	70. 87	21. 20
Cook.....	523	372	151	209. 20	188. 45	100. 52
Cottonwood.....	1, 455	1, 882	178	98. 31	124. 93	13. 85
Crow Wing.....	1, 403	3, 757	614	54. 38	141. 48	34. 66
Dakota.....	2, 331	2, 549	607	65. 48	85. 14	23. 07
Dodge.....	486	1, 000	88	40. 08	78. 91	7. 25
Douglas.....	859	926	234	45. 66	47. 73	13. 27
Faribault.....	1, 395	2, 893	533	63. 99	136. 03	26. 72
Fillmore.....	1, 175	1, 137	188	47. 48	44. 91	7. 32
Freeborn.....	3, 003	3, 000	828	102. 14	118. 50	36. 91
Goodhue.....	1, 021	1, 344	353	32. 52	43. 63	11. 09
Grant.....	441	461	130	46. 14	46. 26	14. 22
Hennepin.....	64, 785	46, 058	18, 315	121. 03	105. 51	49. 82
Houston.....	853	939	70	61. 61	67. 01	4. 91
Hubbard.....	467	845	267	48. 67	82. 68	24. 51
Isanti.....	501	675	43	41. 47	50. 18	3. 30
Itasca.....	2, 538	7, 302	904	91. 29	285. 29	41. 64
Jackson.....	1, 205	2, 926	586	75. 96	179. 14	40. 47
Kanabec.....	520	837	79	60. 76	85. 75	11. 21
Kandiyohi.....	1, 462	2, 249	472	61. 43	98. 38	24. 66
Kittson.....	808	692	545	83. 40	63. 54	53. 15
Koochiching.....	2, 574	3, 196	754	181. 27	208. 24	92. 88
Lac qui Parle.....	1, 039	1, 541	416	67. 48	98. 91	26. 30
Lake.....	670	1, 412	228	94. 79	169. 88	25. 09
Lake of the Woods.....	945	1, 737	-----	225. 32	318. 00	-----
Le Sueur.....	822	834	162	45. 67	46. 68	8. 72
Lincoln.....	1, 190	1, 870	146	105. 31	160. 84	14. 31
Lyon.....	1, 697	2, 203	365	87. 47	112. 17	22. 66
McLeod.....	642	706	215	31. 32	33. 77	11. 62
Mahnomen.....	752	1, 253	122	122. 22	180. 15	37. 68
Marshall.....	2, 165	2, 794	1, 265	127. 33	138. 01	76. 46

¹ Exclusive of debt for schools in the cities of Minneapolis, Hennepin County, and St. Paul, Ramsey County, data for which are tabulated with the city.

² Includes only the debt of school districts outside of cities, boroughs, and villages having a population of 2,500 and over. Debt on account of schools in cities, boroughs, and villages with a population of 2,500 and over is included with city, borough, or village liabilities.

³ Not computed.

⁴ Organized since 1912.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Martin.....	\$2,161	\$3,749	\$783	\$95.62	\$170.39	\$44.20
Meeker.....	984	671	144	54.93	36.51	8.48
Mille Lacs.....	897	1,416	256	63.73	93.91	22.18
Morrison.....	978	1,650	458	38.44	62.72	18.74
Mower.....	1,502	3,016	315	52.89	112.32	13.84
Murray.....	1,840	2,797	188	132.37	198.17	15.96
Nicollet.....	693	721	119	41.25	47.24	8.46
Nobles.....	1,813	3,333	313	96.95	179.09	20.51
Norman.....	1,053	1,275	260	74.89	83.60	19.32
Olmsted.....	1,595	2,639	207	43.46	89.67	9.22
Otter Tail.....	1,932	1,750	372	37.88	33.62	8.04
Pennington.....	1,385	1,618	795	132.07	126.48	78.77
Pine.....	1,315	1,607	294	64.89	71.55	17.04
Pipestone.....	705	1,446	156	57.32	113.87	16.18
Polk.....	2,075	3,204	941	57.61	85.73	26.03
Pope.....	478	757	185	36.53	54.65	14.42
Ramsey.....	49,635	21,656	12,847	168.88	86.65	53.32
Red Lake.....	744	1,077	277	108.03	144.79	42.15
Redwood.....	1,770	3,418	482	85.84	158.66	25.61
Renville.....	3,305	3,172	313	140.04	133.46	13.54
Rice.....	1,610	2,279	375	53.14	78.79	14.47
Rock.....	959	1,721	114	87.48	154.26	10.99
Roseau.....	1,301	1,997	821	103.08	144.62	64.38
St. Louis.....	26,056	32,897	10,021	127.35	151.25	52.92
Scott.....	998	432	78	70.70	30.30	5.25
Sherburne.....	470	953	84	48.45	94.88	9.98
Sibley.....	783	980	83	49.25	62.57	5.34
Stearns.....	2,967	3,388	572	46.95	58.61	11.71
Steele.....	1,477	1,713	244	79.84	92.32	15.13
Stevens.....	605	1,207	231	58.74	118.78	27.84
Swift.....	2,289	2,278	174	155.34	145.63	13.47
Todd.....	649	1,316	400	24.77	49.21	16.82
Traverse.....	475	776	104	59.84	97.77	12.62
Wabasha.....	865	1,181	140	49.11	65.87	7.54
Wadena.....	522	437	154	47.45	38.91	17.30
Waseca.....	1,186	796	188	81.79	55.67	14.00
Washington.....	1,220	1,079	484	49.00	45.39	18.62
Watsonwan.....	1,104	1,386	222	85.58	108.82	19.54
Wilkin.....	772	1,327	362	78.85	126.66	38.55
Winona.....	1,045	1,311	395	29.52	38.88	11.83
Wright.....	723	1,226	161	26.66	42.52	5.73
Yellow Medicine.....	1,481	1,978	124	89.22	117.42	7.90

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property					
State total.....	\$2,307,581	\$1,680,190	\$627,691	\$2,353,695	\$1,474,585	\$893.83	\$860.19	\$876.08
Aitkin.....	7,013	6,299	714	8,565	5,322	467.25	527.17	460.80
Anoka.....	8,973	7,531	1,442	8,669	5,141	474.76	527.54	399.24
Becker.....	10,479	8,871	1,608	12,425	7,586	465.67	520.22	383.17
Beltrami.....	6,430	5,411	1,019	7,816	7,047	310.52	331.04	307.73
Benton.....	8,591	6,514	2,077	8,644	4,326	565.20	587.75	355.56
Big Stone.....	8,322	6,659	1,663	10,585	5,789	840.61	1,072.50	604.67
Blue Earth.....	31,597	24,575	7,022	32,873	16,597	921.20	1,026.36	565.74
Brown.....	21,978	17,647	4,331	22,604	10,679	931.27	982.35	527.44
Carlton.....	15,849	7,888	7,961	12,943	6,055	737.16	651.63	302.61
Carver.....	15,129	12,130	2,999	14,901	8,186	893.30	879.33	468.98
Cass.....	5,345	4,651	694	7,389	5,195	342.83	434.66	403.72
Chippewa.....	12,939	10,432	2,507	15,059	8,058	818.92	923.64	585.18
Chisago.....	8,171	6,917	2,154	9,975	5,300	619.53	679.57	388.82
Clay.....	16,030	12,912	3,118	20,022	10,273	687.98	896.54	508.76
Clearwater.....	3,826	3,333	493	4,379	2,179	394.43	486.16	267.88
Cook.....	1,406	1,286	120	2,002	2,117	562.40	1,015.07	1,405.86
Cottonwood.....	15,134	12,547	2,587	17,021	8,879	1,022.57	1,129.93	691.57
Crow Wing.....	13,633	10,580	3,053	14,377	7,720	528.41	541.50	435.96
Dakota.....	24,661	19,723	4,938	25,816	13,038	692.72	862.10	495.96
Dodge.....	11,899	9,665	2,234	14,067	7,477	981.20	1,110.19	618.24
Douglas.....	11,494	9,075	2,419	15,134	7,250	610.96	780.36	410.35
Faribault.....	21,175	17,299	3,876	24,978	13,718	971.33	1,174.36	687.65
Fillmore.....	22,233	17,078	5,155	26,271	14,237	898.38	1,037.15	554.41
Freeborn.....	24,780	19,509	5,271	24,488	12,773	842.86	967.37	569.56
Goodhue.....	29,708	20,397	9,311	30,737	17,697	946.11	997.99	556.54
Grant.....	8,245	6,468	1,777	10,126	5,605	862.63	1,016.50	611.10
Hennepin.....	490,314	312,731	177,583	395,267	271,438	915.96	905.50	738.33
Houston.....	9,947	6,831	3,116	11,435	6,692	718.45	816.05	468.09
Hubbard.....	5,179	4,424	755	5,654	3,690	539.70	553.53	338.91
Isanti.....	6,490	5,118	1,372	7,740	3,669	537.21	575.43	283.96
Itasca.....	26,877	24,695	2,182	27,192	25,806	966.80	1,062.43	1,188.41
Jackson.....	19,727	16,744	2,983	22,540	10,561	1,243.59	1,380.11	728.79
Kanabec.....	3,835	3,251	584	5,338	2,456	448.12	546.86	347.84
Kandiyohi.....	18,608	14,827	3,781	19,043	10,168	781.85	833.16	531.00
Kittson.....	6,683	5,703	980	9,546	6,166	689.82	876.90	601.74
Koochiching.....	5,857	4,522	1,335	7,835	7,077	412.46	510.54	872.01
Lac qui Parle.....	16,842	14,372	2,470	18,510	10,297	1,093.78	1,187.69	651.42
Lake.....	3,549	2,972	577	4,370	4,534	502.12	525.70	498.08
Lake of the Woods.....	2,327	2,121	206	2,467	-----	554.84	451.58	-----
Le Sueur.....	15,078	12,483	2,595	16,833	8,664	837.67	941.95	465.59
Lincoln.....	10,349	8,728	1,621	12,394	6,421	915.84	1,066.05	631.48
Lyon.....	17,984	15,079	2,905	20,229	10,968	927.01	1,030.06	681.75
McLeod.....	17,823	14,397	3,426	18,437	9,928	869.41	882.38	531.16
Mahnomen.....	2,645	2,452	193	3,725	2,089	429.87	535.64	642.91
Marshall.....	9,980	8,603	1,377	15,145	8,399	586.96	748.21	507.67

¹ Includes \$743,953, valuation of property of telegraph companies taxed for State purposes only, not distributable by counties; and \$4,544,425, valuation of property of power and light companies taxed for county purposes only.

² Includes \$717,747, valuation of property of certain public-service corporations, taxed for State purposes only; not distributable by counties.

³ Organized since 1912.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real prop- erty and im- prove- ments	Personal property					
Martin.....	\$23,410	\$18,292	\$5,118	\$25,307	\$11,807	\$1,035.84	\$1,150.15	\$666.82
Meeker.....	14,403	11,719	2,684	16,064	8,657	804.01	873.94	508.58
Mille Lacs.....	5,870	4,647	1,223	6,961	3,342	417.02	461.79	289.04
Morrison.....	12,251	10,042	2,209	13,848	7,946	481.53	526.50	325.27
Mower.....	25,790	19,881	5,909	28,512	13,094	908.10	987.20	575.88
Murray.....	15,990	13,928	2,062	19,586	9,368	1,150.36	1,387.73	796.94
Nicollet.....	11,417	8,668	2,749	12,320	7,485	679.58	806.87	529.94
Nobles.....	20,507	17,277	3,230	24,340	11,736	1,096.63	1,307.64	767.08
Norman.....	9,370	7,167	2,203	12,869	7,245	666.38	843.96	538.85
Olmsted.....	29,793	23,983	5,810	28,014	12,335	811.80	951.71	548.31
Otter Tail.....	25,554	18,850	6,704	31,609	15,108	501.06	607.30	326.64
Pennington.....	5,329	4,387	942	6,417	3,473	508.15	501.75	344.12
Pine.....	9,957	8,120	1,837	11,230	5,766	491.36	499.88	333.60
Pipestone.....	12,440	10,143	2,297	14,913	7,006	1,011.38	1,174.91	726.33
Polk.....	22,280	17,949	4,331	27,776	15,307	618.56	743.24	422.99
Pope.....	10,561	8,472	2,089	11,776	6,562	807.11	849.72	512.65
Ramsey.....	282,302	158,731	123,571	238,083	163,017	960.54	952.60	676.61
Red Lake.....	3,315	2,828	487	4,402	2,398	481.34	591.42	365.34
Redwood.....	21,282	17,804	3,478	24,376	12,220	1,032.10	1,131.34	649.93
Renville.....	23,039	19,120	3,919	26,732	13,965	976.23	1,124.86	603.95
Rice.....	22,044	16,031	6,013	22,247	12,777	727.52	769.19	493.10
Rock.....	13,424	11,261	2,163	17,963	9,008	1,224.59	1,610.18	865.96
Roseau.....	5,011	4,278	733	7,043	4,260	397.04	509.96	334.15
St. Louis.....	370,792	286,180	84,612	414,551	323,878	1,812.31	1,906.03	1,710.24
Scott.....	9,019	7,488	1,531	10,666	6,454	638.92	748.74	433.51
Sherburne.....	5,526	4,608	918	6,283	3,130	569.69	625.70	372.08
Sibley.....	15,923	12,862	3,061	16,932	9,222	1,001.45	1,081.34	593.46
Stearns.....	34,040	27,359	6,681	36,259	19,332	538.61	627.29	396.20
Steele.....	15,561	12,092	3,469	16,361	8,368	841.14	881.82	518.25
Stevens.....	9,274	7,721	1,553	10,634	5,904	900.39	1,046.52	711.95
Swift.....	12,597	10,166	2,431	15,573	8,182	854.90	995.54	631.87
Todd.....	11,747	9,483	2,264	13,085	7,524	448.36	489.30	316.24
Traverse.....	7,872	6,658	1,214	10,130	6,156	991.69	1,275.34	750.39
Wabasha.....	12,971	9,602	3,369	15,466	9,296	736.44	863.13	501.01
Wadena.....	4,548	3,516	1,032	5,798	2,902	413.45	516.50	326.47
Waseca.....	12,186	9,992	2,194	13,617	7,320	840.41	951.98	543.55
Washington.....	15,716	9,730	5,986	15,390	11,365	631.16	647.69	436.89
Watonswan.....	11,698	9,531	2,167	13,414	7,239	906.82	1,053.51	635.97
Wilkin.....	9,206	7,856	1,350	11,189	6,649	940.25	1,068.13	708.75
Winona.....	31,811	18,158	13,653	31,895	19,654	898.62	945.90	588.49
Wright.....	18,288	14,886	3,402	19,951	10,894	674.36	691.76	387.92
Yellow Medicine.....	17,889	14,174	3,715	19,829	9,967	1,077.65	1,177.28	636.21

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, boroughs, and villages	School districts	Townships					
Grand total.....	\$120,345	\$15,029	\$23,265	\$44,411	\$30,121	\$7,519	\$107,325	\$38,108	\$5.21	\$4.56	\$2.58
Aitkin.....	710	52	234	27	265	132	695	230	10.12	8.11	4.32
Anoka.....	538	64	108	90	238	38	459	155	6.00	5.29	3.01
Becker.....	589	77	141	57	240	74	616	213	5.62	4.96	2.81
Beltrami.....	690	47	212	66	280	85	874	401	10.73	11.18	5.69
Benton.....	387	58	90	63	145	31	355	126	4.50	4.11	2.91
Big Stone.....	376	60	75	46	157	38	379	136	4.52	3.58	2.35
Blue Earth.....	1,367	221	265	265	501	115	1,225	404	4.33	3.73	2.43
Brown.....	829	156	161	196	231	85	768	213	3.77	3.40	1.99
Carlton.....	881	80	174	151	389	87	829	262	5.56	6.41	4.33
Carver.....	580	108	152	78	157	85	499	151	3.83	3.35	1.84
Cass.....	654	40	234	30	245	105	738	223	12.24	9.99	4.29
Chippewa.....	559	92	134	68	191	74	540	203	4.32	3.59	2.52
Chisago.....	450	54	136	44	159	57	434	111	5.51	4.35	2.09
Clay.....	791	113	137	89	374	78	908	264	4.93	4.54	2.57
Clearwater.....	285	28	99	10	101	47	244	75	7.45	5.57	3.44
Cook.....	218	11	84	5	89	29	216	98	15.50	10.79	4.63
Cottonwood.....	561	109	120	56	205	71	515	191	3.71	3.03	2.15
Crow Wing.....	1,107	95	231	230	459	92	1,124	315	8.12	7.82	4.08
Dakota.....	1,384	177	248	303	603	53	1,196	341	5.61	4.63	2.62
Dodge.....	422	84	81	37	156	64	478	161	3.55	3.40	2.15
Douglas.....	548	80	132	69	192	75	535	157	4.77	3.54	2.17
Faribault.....	754	151	155	97	269	82	791	317	3.56	3.17	2.31
Fillmore.....	886	151	190	92	317	136	875	301	3.99	3.33	2.11
Freeborn.....	1,139	173	233	183	426	124	1,001	337	4.60	4.09	2.64
Goodhue.....	1,185	187	316	227	343	112	1,053	384	3.99	3.43	2.17
Grant.....	302	57	59	24	117	45	320	114	3.66	3.16	2.03
Hennepin.....	26,958	2,864	2,559	20,402	996	137	19,261	8,780	5.50	4.87	3.23
Houston.....	462	63	122	46	129	102	408	159	4.64	3.57	2.38
Hubbard.....	354	38	96	27	162	31	370	147	6.84	6.54	3.98
Isanti.....	317	45	88	24	107	53	360	106	4.88	4.65	2.89
Itasca.....	2,556	206	633	514	1,039	164	2,917	907	9.51	10.73	3.51
Jackson.....	670	144	127	61	249	89	671	238	3.40	2.98	2.25
Kanabec.....	268	28	78	16	94	52	330	100	6.99	6.18	4.07
Kandiyohi.....	752	132	195	106	233	86	667	232	4.04	3.50	2.28
Kittson.....	355	48	92	24	143	48	431	180	5.31	4.51	2.92
Koochiching.....	864	41	294	92	366	71	782	306	14.75	9.98	4.32
Lac qui Parle.....	595	125	150	55	197	68	559	200	3.53	3.02	1.94
Lake.....	343	25	139	27	106	46	413	179	9.66	9.45	3.95
Lake of the Woods ¹	205	17	53	13	93	29	229	-----	8.81	9.28	-----
Le Sueur.....	662	110	189	75	209	79	617	178	4.39	3.67	2.05

¹ Includes \$42,405, levies of telegraph companies taxed for State purposes only; not distributable by counties.

² Includes \$35,887, levies of certain public-service corporations taxed for State purposes only; not distributable by counties.

³ Organized since 1912.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, bor- oughs, and vil- lages	School dis- tricts	Town- ships					
Lincoln.....	\$473	\$75	\$119	\$40	\$183	\$56	\$470	\$122	\$4.57	\$3.79	\$1.90
Lyon.....	713	131	161	86	271	64	713	264	3.96	3.52	2.41
McLeod.....	673	128	115	111	221	98	590	199	3.78	3.20	2.00
Mahnomen.....	226	20	72	11	74	49	240	67	8.54	6.44	3.21
Marshall.....	621	73	173	39	257	79	755	239	6.22	4.99	2.85
Martin.....	887	162	139	116	361	109	852	322	3.79	3.37	2.73
Meeker.....	580	103	138	42	203	94	547	187	4.03	3.41	2.16
Mille Lacs.....	438	42	139	40	164	53	499	132	7.46	7.17	3.95
Morrison.....	691	89	176	86	247	93	788	255	5.64	5.69	3.21
Mower.....	1,122	179	239	199	417	88	992	315	4.35	3.74	2.41
Murray.....	588	119	153	55	174	87	594	184	3.68	3.03	1.96
Nicollet.....	447	78	106	48	159	56	401	161	3.92	3.25	2.15
Nobles.....	721	150	158	82	248	83	761	238	3.52	3.13	2.08
Norman.....	423	63	114	29	165	52	487	187	4.51	3.78	2.58
Olmsted.....	1,514	208	279	371	537	119	1,266	317	5.08	4.52	2.57
Otter Tail.....	1,274	168	350	153	451	152	1,242	378	4.99	3.93	2.50
Pennington.....	349	38	102	43	142	24	396	125	6.55	6.17	3.60
Pine.....	676	70	150	37	295	124	755	224	6.79	6.72	3.88
Pipestone.....	466	88	68	74	188	48	537	178	3.75	3.60	2.54
Polk.....	1,192	157	304	139	465	127	1,232	488	5.35	4.44	3.19
Pope.....	398	75	89	31	152	51	437	149	3.77	3.71	2.27
Ramsey.....	14,082	1,498	2,805	9,564	192	23	9,707	4,095	4.99	4.08	2.51
Red Lake.....	243	25	75	30	85	28	254	90	7.33	5.77	3.75
Redwood.....	793	156	178	75	290	94	784	258	3.73	3.22	2.11
Renville.....	896	166	185	74	322	149	805	309	3.89	3.01	2.21
Rice.....	1,123	145	402	195	331	50	829	300	5.09	3.73	2.35
Rock.....	425	98	91	21	176	39	509	190	3.17	2.83	2.11
Roseau.....	436	37	131	27	164	77	441	154	8.70	6.26	3.62
St. Louis.....	22,558	2,491	4,163	6,728	8,224	952	22,885	6,702	6.08	5.52	2.07
Scott.....	472	66	151	45	141	69	400	125	5.23	3.75	1.94
Sherburne.....	248	39	58	23	106	22	264	92	4.49	4.20	2.94
Sibley.....	558	113	149	41	143	112	497	162	3.50	2.94	1.76
Stearns.....	1,654	243	386	311	594	120	1,456	450	4.86	4.02	2.33
Steele.....	695	108	118	117	275	77	656	208	4.47	4.01	2.49
Stevens.....	415	67	103	47	154	44	383	154	4.47	3.60	2.61
Swift.....	581	89	126	74	204	88	608	166	4.61	3.90	2.03
Todd.....	673	86	196	53	236	102	705	211	5.73	5.39	2.80
Traverse.....	298	57	69	25	102	45	320	139	3.79	3.16	2.26
Wabasha.....	633	87	189	60	224	73	594	225	4.88	3.84	2.42
Wadena.....	266	32	71	29	107	27	322	91	5.85	5.55	3.14
Waseca.....	541	88	146	52	191	64	513	156	4.44	3.77	2.13
Washington.....	787	91	144	189	300	63	752	294	5.01	4.89	2.59
Watonwan.....	515	83	129	61	164	78	470	160	4.40	3.50	2.21
Wilkin.....	412	67	106	38	148	53	422	186	4.48	3.77	2.80
Winona.....	1,503	171	335	501	427	69	1,161	435	4.72	3.64	2.21
Wright.....	831	132	243	64	270	122	716	233	4.54	3.59	2.14
Yellow Medicine.....	639	124	156	50	205	104	600	197	3.57	3.03	1.98

MISSISSIPPI

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Mississippi relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 82 counties, the 282 cities, towns, and villages, the 5,641 school districts, and the 259 other civil divisions (drainage, delta, and levee districts), or a total of 6,265 political units that have power to levy taxes or incur debt.

The data for Mississippi were compiled from reports on file in the office of the State auditing department and the State superintendent of education, Jackson, Miss., and from reports secured by local agents and through correspondence.

Fiscal year.—For Mississippi the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Mississippi on January 1, 1932, was 2,032,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Mississippi the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$3,671,049. This excess of governmental costs over revenue receipts was 18.8 percent for the State government, 5.5 percent for the counties, and 5.9 percent for the school districts. For the cities, towns, and villages and other civil divisions revenue receipts were in excess of governmental costs, the percent of excess being 11.4 for the cities, towns, and villages and 20.5 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$5,940,813.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$68, 400, 776	100. 0	\$72, 071, 825	100. 0	\$179, 361, 169	100. 0	\$32, 636, 471	100. 0
State government.....	19, 084, 386	27. 9	22, 679, 960	31. 5	36, 319, 475	20. 2	5, 541, 244	17. 0
Counties.....	22, 860, 172	33. 4	24, 120, 784	33. 5	73, 147, 789	40. 8	12, 580, 293	38. 5
Cities, towns, and villages..	13, 757, 020	20. 1	12, 343, 828	17. 1	42, 652, 648	23. 8	8, 792, 184	26. 9
School districts.....	10, 405, 339	15. 2	11, 022, 898	15. 3	8, 654, 766	4. 8	5, 278, 359	16. 2
Other civil divisions.....	2, 293, 859	3. 4	1, 904, 355	2. 6	18, 586, 491	10. 4	444, 391	1. 4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Mississippi and all subdivisions of the State amounted to \$68,400,776, or an average of \$33.66 for each person in the State. Of this amount \$19,084,386 was for the State; \$22,860,172 for the counties; \$13,757,020 for the cities, towns, and villages; \$10,405,339 for the school districts; and \$2,293,859 for the other civil divisions. The révenues collected include \$33,776,189, general property taxes; \$1,725,596, special taxes; \$1,369,286, poll taxes; \$12,231,595, licenses and permits; \$3,343,668, special assessments; \$9,605,177, subventions, donations, and pension assessments; \$998,479, interest, rents, and highway privileges; \$2,605,187, earnings of public service enterprises; \$2,448,847, earnings of general departments; and \$296,752, fines, forfeits, and escheats. Of the \$9,605,177 classified as subventions, donations, and pension assessments, \$2,979,043 represents subventions by the Federal Government to the State, principally for highways.

Road districts are under supervision of the counties, and the data for them are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$8,384,000 in 1912, \$24,713,000 in 1922, and \$26,204,336 in 1931, this being an increase of 6 percent from 1922 to 1931, and 212.6 percent from 1912 to 1931. Special taxes amounted to \$45,000 in 1912, \$602,000 in 1922, and \$1,725,596 in 1931. Poll taxes amounted to \$701,000 in 1912, \$1,272,000 in 1922, and \$888,917 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$885,000 in 1912, \$2,503,000 in 1922, and \$1,983,135 in 1931. Special assessments amounted to \$398,000 in 1912, \$304,000 in 1922, and \$1,722,675 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Mississippi and all subdivisions of the State for 1931 amounted to \$72,071,825, or an average expenditure of \$35.47 per person. Of the total amount expended, \$22,679,960 was disbursed by the State government; \$24,120,784 by the counties; \$12,343,828 by the cities, towns, and villages; \$11,022,898 by the school districts; and \$1,904,355 by the other civil divisions. The total comprises \$51,294,056 for operation and maintenance of general departments; \$1,455,316 for operation and maintenance of public service enterprises; \$9,710,591 for interest on debt; and \$9,611,862 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported

included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$13,231,000 to \$39,906,229, or 201.6 percent; interest payments, from \$1,046,000 to \$8,152,925, or 679.4 percent; and outlay payments, from \$4,030,000 to \$8,540,952, or 111.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Mississippi and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$179,361,169, or an average per capita of \$88.27. In 1922 the average per capita was \$62.27, and in 1912, \$15.25.

Of the total debt reported for 1931, \$36,319,475 was for the State government; \$73,147,789 for the counties; \$42,652,648 for the cities, towns, and villages; \$8,654,766 for the school districts; and \$18,586,491 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 144.3 percent from 1922 to 1931 and 714.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 48 percent from 1922 to 1931 and 491.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

Real property is assessed in the county, municipality, and district where situated; tangible personal property, in the county, municipality, or district in which the same may be on the day the tax lien takes effect, provided it is kept therein permanently or for the greater part of the current year.

For the purpose of assessment and taxation, each person is required to fix the value of his property at its cash value by stating the price he would accept at a private sale. Assessment is made by the county assessor, who is elected for a term of 4 years.

The assessed valuation of all property in Mississippi subject to levies of the general property tax was \$692,655,464 in 1931 as compared with \$708,396,000 in 1922 and \$411,551,000 in 1912. The per capita assessed valuation increased from \$219.26 in 1912 to \$395.62 in 1922, and decreased to \$340.87 in 1931.

TAX LEVIES

All State and county taxes are collected by the county sheriff (elected for a term of 4 years), who is ex officio tax collector for his county.

In municipalities the collection is made by the municipal collector.

For some counties and school districts, a report of the taxes levied could not be secured. The amount of taxes collected for these units is shown as levy.

The total levies of the general property tax for the State and all subdivisions were \$9,911,000 for 1912, \$30,648,000 for 1922, and \$32,636,471 for 1931, this being a per capita of \$5.28, \$17.12, and \$16.06, respectively.

Of the total levies reported for 1931, \$5,541,244 was for the State government; \$12,580,293 for the counties; \$8,792,184 for the cities, towns, and villages; \$5,278,359 for the school districts; and \$444,391 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.41 for 1912, \$4.33 for 1922, and \$4.71 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
	2,032,000	\$68,401	\$33.66	\$1,849,102	\$33,776	\$1,369	\$12,232	\$3,344	\$397	\$9,406	\$199	\$999	\$2,449	\$2,605
Grand total				\$13,393	5,600		6,098	709	2	2,979	181	273	1,547	
State government	(1)	19,084	9.43	20,416	14,073	766	5,577		159	1,242		467	472	104
Counties	2,032,000	22,890	11.25	8,952	8,378	173	5,577	1,163	136	835	9	89	322	2,501
Cities, towns, and villages	523,316	13,757	26.29	5,593	5,157	430	6			4,599		154	51	
School districts		10,406	(2)	748	568		180	1,472				16		
Other civil divisions		2,294	(2)											
ADAMS				462	359	16	87		8	31		4	8	89
County	23,800	602	25.29	195	116	4	73		5	7		2	6	
Cities, towns, and villages	13,600	351	25.81	255	227	5	13		3			2	2	89
School districts		38	(2)	14	6	7	1			24				
Other civil divisions														
ALBORN				398	295	24	79	63	5	84		8		
County	24,000	274	23.25	243	163	8	72		3	28		2		
Cities, towns, and villages	6,944	188	27.07	116	102	7	7	57	2	8		5		
School districts		90	(2)	39	30	9				50		1		
Other civil divisions		6	(2)					6						
AMITE				277	213	18	46		1	80	1	2	3	13
County	19,800	219	11.06	200	143	12	45		1	14		2	2	
Cities, towns, and villages	1,680	33	19.53	14	12	1	1			5	1			13
School districts		125	(2)	63	58	5				61			1	
Other civil divisions														
ATTALA				349	250	29	70	41	1	107		15	4	70
County	26,200	587	22.40	280	139	22	69		1	16		14	3	
Cities, towns, and villages	26,200	264	10.08	230	139	22	1	31		12		1	1	70
School districts	4,734	179	37.81	64	62	1				79				
Other civil divisions		10	(2)	55	49	6		10						

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$30,146, inheritance taxes, and \$687,989, other special taxes, for State purposes only.

³ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS											Earnings of general depart- ments	Earnings of public service enter- prises
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest		
				Total	General property	Poll	Licenses and permits							
BENTON	9,813	\$182	\$18.55	\$124	\$97	\$10	\$17	\$2		\$54			\$2	
County	9,813	115	11.72	104	80	7	17			9			2	
Cities, towns, and villages	731	1	1.37	1	1									
School districts		64	(3)	19	16	3		2		45				
Other civil divisions		2	(3)											
BOLIVAR	73,300	1,717	23.42	1,156	982	23	151	266	\$3	135		\$43	60	\$54
County	73,300	693	9.45	622	471	11	140		2	5		15	49	
Cities, towns, and villages	13,488	220	16.31	139	126	2	11	25	1			24	1	54
School districts		478	(3)	323	313	10				130		4	9	
Other civil divisions		326	(3)	72	72			241						
CALHOUN	18,300	419	22.90	242	185	15	42	16	3	140		3	11	4
County	18,300	207	11.31	176	126	8	42		2	20		2	7	
Cities, towns, and villages	3,430	21	6.12	16	15	1		1						
School districts		175	(3)	50	44	6				120		1	4	
Other civil divisions		16	(3)					16						
CARROLL	19,765	295	14.93	222	162	17	43	1	2	63		4	2	1
County	19,765	184	9.31	166	112	11	43		2	12		3	1	
Cities, towns, and villages	1,565	25	15.97	21	20	1				2				
School districts		85	(3)	35	30	5				49		1		
Other civil divisions		1	(3)					1						
CHICKASAW	20,835	442	21.21	354	297	11	46	1	2	74		4	7	
County	20,835	265	12.72	230	179	5	46		2	24		4	5	
Cities, towns, and villages	4,510	89	19.73	86	86					3				
School districts		87	(3)	38	32	6				47			2	
Other civil divisions		1	(3)					1						
CHOCTAW	12,339	367	29.74	263	221	12	30	6	1	88	\$1	1	7	
County	12,339	230	18.64	209	172	7	30		1	14		1	5	
Cities, towns, and villages	1,920	7	3.65	6	6					1				
School districts		124	(3)	48	43	5				73	1		2	
Other civil divisions		6	(3)					6						

CLABORNE.....	12,152	262	21,56	210	161	36	1	28	4	19	---
County.....	12,152	181	14,89	112	8	34	1	5	4	18	---
Cities, towns, and villages.....	1,861	32	17,20	26	23	2	---	19	---	1	---
School districts.....	---	49	(3)	30	26	---	---	---	---	---	---
CLARKE.....	20,000	434	21,70	354	288	54	2	75	1	2	---
County.....	20,000	261	13,05	237	176	52	2	19	1	2	---
Cities, towns, and villages.....	3,898	62	15,91	55	53	2	---	7	---	---	---
School districts.....	---	111	(3)	62	59	---	---	49	---	---	---
CLAY.....	18,000	444	24,67	287	229	46	18	49	2	20	66
County.....	18,000	209	11,61	191	141	43	---	13	1	3	---
Cities, towns, and villages.....	5,104	164	32,13	58	54	3	15	6	1	17	66
School districts.....	---	68	(3)	38	34	---	---	30	---	---	---
Other civil divisions.....	---	3	(3)	---	---	---	3	---	---	---	---
COAHOMA.....	47,100	1,347	28,60	841	636	195	149	85	21	35	210
County.....	47,100	355	7,54	314	179	133	---	19	8	12	---
Cities, towns, and villages.....	12,737	497	39,02	250	234	14	5	10	6	12	210
School districts.....	---	182	(3)	122	116	---	---	56	4	---	---
Other civil divisions.....	---	313	(3)	155	107	48	144	---	3	11	---
COPAH.....	32,100	723	22,52	534	412	106	7	137	2	8	30
County.....	32,100	342	10,65	302	191	8	---	33	2	1	---
Cities, towns, and villages.....	6,216	135	21,72	85	81	3	7	5	2	7	30
School districts.....	---	246	(3)	147	140	---	---	99	---	---	---
COVINGTON.....	15,100	295	19,54	199	164	26	1	80	5	1	8
County.....	15,100	139	9,21	123	92	26	---	11	3	1	---
Cities, towns, and villages.....	2,072	34	16,41	21	21	---	1	3	1	---	---
School districts.....	---	122	(3)	55	51	---	---	66	---	---	---
DE SOVO.....	25,600	420	16,41	305	219	64	29	63	9	4	6
County.....	25,600	201	7,85	173	97	60	---	14	8	3	---
Cities, towns, and villages.....	1,430	15	10,49	8	7	---	---	1	---	---	---
School districts.....	---	162	(3)	113	107	1	---	49	1	---	6
Other civil divisions.....	---	42	(3)	12	8	4	29	---	---	1	---
FORREST.....	31,600	1,183	37,44	962	791	156	34	89	17	31	45
County.....	31,600	416	13,16	372	231	138	---	12	11	20	---
Cities, towns, and villages.....	19,500	589	30,21	470	444	17	34	22	4	10	45
School districts.....	---	178	(3)	120	116	3	---	55	2	1	---
FRANKLIN.....	12,268	235	19,16	146	101	34	---	72	3	14	---
County.....	12,268	135	11,00	104	64	34	---	15	2	14	---
Cities, towns, and villages.....	2,371	17	7,17	16	16	---	---	---	---	---	---
School districts.....	---	83	(3)	25	21	4	---	57	1	---	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS									
		Total	Taxes			Special assess- ments	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
			General property	Poll	Licenses and permits						
GEORGE	7,900	\$180	\$22.78								
County	7,900	84	10.63	44	\$8	\$26	\$41		\$4	\$3	
Cities, towns, and villages	7,834	17	20.38	13	5	26	5		3	2	
School districts		79	(1)	41	2	1	35		1	1	
GREENE	10,700	214	20.00	112	8	26	61		2	4	
County	10,700	120	11.21	75	5	26	8	\$1	1	4	
Cities, towns, and villages	10,662	2	3.02	2							
School districts		92	(1)	35	3		53		1		
GRENVILLE	17,900	427	24.68	262	13	51	45		4	3	\$19
County	17,900	237	13.70	170	6	47	9		4	1	
Cities, towns, and villages	4,578	111	24.25	72	2	4	2			2	19
School districts		79	(1)	40	5		34				
HANCOCK	11,600	464	40.00	305	10	82	46		7	5	9
County	11,600	250	22.33	168	6	70	1		3	2	
Cities, towns, and villages	4,887	128	28.72	100	1	3	10			3	9
School districts		79	(1)	37	3		35		4		
HARRISON	46,100	2,162	46.90	1,389	21	403	120		51	10	57
County	46,100	1,117	24.23	665	1	374	26		43	4	
Cities, towns, and villages	33,150	910	27.45	639	17	29	54		6	5	57
School districts		131	(1)	85	3		40		2	1	
Other civil divisions		4				4					
HINDS	89,900	3,171	35.27	1,817	43	452	187	\$2	29	89	229
County	89,900	1,068	11.21	913	20	367	13		22	15	
Cities, towns, and villages	54,154	1,903	35.14	1,144	11	85	42	2	6	74	229
School districts		290	(1)	147	12		100		1		

HOLMES	38,200	640	16.33	478	358	27	93	20	4	89	7	4	38
County	38,200	281	7.17	251	151	18	82	---	2	20	7	1	---
Cities, towns, and villages	7,999	154	19.25	85	79	2	4	16	2	12	---	1	38
School districts	---	179	(^c)	122	115	7	---	---	---	57	---	---	---
Other civil divisions	---	26	(^c)	20	13	---	7	4	---	---	---	2	---
HUMPHREYS	25,700	701	27.28	513	439	15	59	65	3	42	21	10	47
County	25,700	358	13.93	334	270	13	51	---	1	4	13	6	---
Cities, towns, and villages	4,129	104	25.19	48	46	---	2	---	2	7	---	---	47
School districts	---	139	(^c)	99	97	2	---	---	---	31	7	2	---
Other civil divisions	---	100	(^c)	32	26	---	6	65	---	---	1	2	---
ISSAQUENA	5,734	189	32.96	141	127	2	12	22	---	14	---	---	---
County	5,734	123	21.45	113	100	1	12	---	---	---	9	3	---
Cities, towns, and villages	---	36	(^c)	20	19	1	---	---	---	14	7	3	---
School districts	---	30	(^c)	8	8	---	---	22	---	---	2	---	---
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---	---
ITAWAMBA	18,700	261	13.96	150	90	14	46	11	2	90	2	6	---
County	18,700	159	8.50	128	74	8	46	---	1	22	2	6	---
Cities, towns, and villages	927	2	2.16	1	---	---	---	---	1	---	---	---	---
School districts	---	86	(^c)	21	15	6	---	---	---	68	---	---	---
Other civil divisions	---	11	(^c)	---	---	---	---	11	---	---	---	---	---
JACKSON	15,973	669	41.88	480	371	19	90	8	1	33	10	10	127
County	15,973	381	23.85	250	161	13	85	---	1	9	8	---	104
Cities, towns, and villages	8,455	221	26.14	175	166	4	5	8	---	4	1	10	23
School districts	---	67	(^c)	46	44	2	---	---	---	20	1	---	---
JASPER	18,700	308	16.47	218	165	14	39	1	1	82	2	4	---
County	18,700	154	8.24	135	89	8	38	---	1	13	2	3	---
Cities, towns, and villages	2,163	13	6.01	11	10	---	1	---	---	---	---	1	---
School districts	---	141	(^c)	72	66	6	---	---	---	69	---	---	---
JEFFERSON	14,291	233	16.30	167	125	11	31	---	1	41	3	4	15
County	14,291	144	10.08	128	90	7	31	---	1	11	2	2	---
Cities, towns, and villages	846	20	23.58	4	3	---	---	---	---	---	1	1	15
School districts	---	69	(^c)	35	32	3	---	---	---	30	1	---	---
JEFFERSON DAVIS	14,500	219	15.10	140	98	13	29	1	1	73	3	1	---
County	14,500	102	7.03	92	55	8	29	---	1	6	3	---	---
Cities, towns, and villages	989	5	5.06	4	4	---	---	1	---	---	---	---	---
School districts	---	112	(^c)	44	39	5	---	---	---	67	---	1	---
JONES	43,000	1,342	31.21	1,039	857	22	160	45	8	146	14	38	52
County	43,000	652	15.16	591	439	8	144	---	5	32	14	10	---
Cities, towns, and villages	21,696	49 ^c	22.82	356	334	7	15	45	3	11	---	28	52
School districts	---	195	(^c)	92	84	7	1	---	---	103	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
KEMPER.....	22,300	\$338	\$15.16	\$225	\$167	\$17	\$41		\$2	\$66		\$5	\$37	\$3
County.....	22,300	207	9.28	145	91	14	40		2	19		4	37	3
Cities, towns, and villages.....	2,905	41	14.11	34	32	1	1			4		1		
School districts.....		90	(^c)	46	44	2				43				
LAFAYETTE.....	20,100	574	28.56	363	290	17	56	\$39	2	115		2	1	52
County.....	20,100	290	14.43	262	199	9	54		1	25		2		
Cities, towns, and villages.....	3,625	109	30.07	30	26	2	2		1	3			1	52
School districts.....		158	(^c)	71	65	6				87				
Other civil divisions.....		17	(^c)					17						
LAMAR.....	12,848	374	29.11	295	254	12	29	1	2	60		4	7	5
County.....	12,848	211	16.42	185	147	9	29		2	15		2	7	
Cities, towns, and villages.....	4,619	36	7.79	25	25			1		4		1		5
School districts.....		127	(^c)	85	82	3				41		1		
LAUDERDALE.....	53,900	1,976	36.66	1,451	1,187	34	230	168	25	158		11	25	138
County.....	53,900	650	12.06	601	394	6	201		7	36		5	1	
Cities, towns, and villages.....	32,000	1,477	35.84	746	695	22	29	168	18	49		4	24	138
School districts.....		179	(^c)	104	98	6				73		2		
LAWRENCE.....	12,471	234	18.76	175	137	11	27			56		2	1	
County.....	12,471	132	10.58	122	88	7	27			8		1	1	
Cities, towns, and villages.....	1,487	2	1.34	2	1	3								
School districts.....		100	(^c)	51	48					48		1		
LEAKE.....	22,600	402	17.79	265	191	22	52	5	4	120		4	4	
County.....	22,600	166	7.35	136	71	14	51		4	21		2	3	
Cities, towns, and villages.....	2,183	28	12.83	28	26	1	1							
School districts.....		203	(^c)	101	94	7				99		2	1	
Other civil divisions.....		5	(^c)					5						

LEE.	36,300	22.15	550	421	19	110	26	5	109	1	4	109
County.....	36,300	11.24	367	251	12	104		3	37	1		
Cities, towns, and villages.....	8,240	28.52	117	110	1	6		2	4		1	109
School districts.....		(¹)	66	60	6				68			
Other civil divisions.....	26	(¹)					26					
LEFLORE.	56,300	22.97	869	686	30	153	52	6	74	32	13	247
County.....	56,300	8.21	429	294	21	114		4	11	15	3	
Cities, towns, and villages.....	13,380	39.88	256	243	1	12	17	2	1	8	3	247
School districts.....		(¹)	89	89	8				62	8	1	
Other civil divisions.....	129	(¹)	87	60		27	35			1	6	
LINCOLN.	26,600	26.24	508	400	18	90	19	1	137	5	6	22
County.....	26,600	12.07	295	201	9	85		1	16	4	5	
Cities, towns, and villages.....	7,160	27.93	141	133	3	5	19		16	1	1	22
School districts.....	177	(¹)	72	66	6				105			
LOWNDES.	30,400	19.80	471	345	18	108		5	54	9	20	43
County.....	30,400	8.78	242	136	9	97		3	14	6	2	
Cities, towns, and villages.....	11,930	14.50	173	120	106	3	11	2	8	8		43
School districts.....		(¹)	109	103	6				40	3	10	
MAJORS.	36,900	15.39	405	302	27	76	1	6	59	15	18	64
County.....	36,900	7.13	225	131	21	73		5	10	8		
Cities, towns, and villages.....	5,455	37.95	126	121	2	3	1	1	12	15	3	64
School districts.....		(¹)	54	50	4				37		7	
MARION.	20,400	18.14	251	180	21	50	20	4	66	3	17	9
County.....	20,400	8.04	147	88	13	46		2	5	2	8	
Cities, towns, and villages.....	4,833	23.59	63	54	5	4	20	2	11	1	9	9
School districts.....		(¹)	41	38	3				50			
MARSHALL.	24,869	15.08	247	183	18	46	26	1	53	5	4	39
County.....	24,869	7.76	176	122	11	43		1	10	5	1	
Cities, towns, and villages.....	3,162	22.45	16	13	1	2	14		2	2	2	39
School districts.....		(¹)	55	48	6	1			43		1	
Other civil divisions.....	12	(¹)					12					
MONROE.	36,700	18.26	479	358	19	102	39	4	116	5	5	58
County.....	36,700	8.42	309	179	8	95		2	20	1	4	
Cities, towns, and villages.....	8,667	29.58	140	130	3	7	37	2	16	2	1	58
School districts.....		(¹)	57	49	8		2		80	2		
Other civil divisions.....	2	(¹)										
MONTGOMERY.	15,200	24.87	267	209	14	44	19		67	4	2	19
County.....	15,200	10.99	142	96	5	41			21	2	2	
Cities, towns, and villages.....	3,737	27.29	63	56	4	3	18		1	1		19
School districts.....		(¹)	62	57	5				45	1		
Other civil divisions.....	1	(¹)					1					

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS; AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion 1	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way, privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Taxes										
					Total	General property	Poll	Licenses and permits							
NESHOBA.		28,000	\$493	\$17.61	\$276	\$181	\$29	\$66	\$34	\$3	\$144		\$2	\$34	
County.....		28,000	210	7.50	155	70	21	64		2	20		1	32	
Cities, towns, and villages.....		2,560	69	26.95	46	43	1	2	17	1	4			1	
School districts.....			197	(¹)	75	68	7				120			1	
Other civil divisions.....		17		(²)					17						
NEWTON.		23,300	528	22.66	386	313	12	61	16	1	111		3	10	\$1
County.....		23,300	286	12.27	257	193	5	59		1	23		2	3	
Cities, towns, and villages.....		5,374	117	21.77	84	81	1	2	12		13			7	1
School districts.....			121	(¹)	45	39	6				75		1		
Other civil divisions.....		4		(²)					4						
NOXUBEE.		25,900	455	17.57	371	306	17	48	9	1	58		10	3	3
County.....		25,900	273	10.54	257	203	10	44		1	8		6	1	
Cities, towns, and villages.....		3,883	87	22.41	61	57	1	3	9		9		3	2	3
School districts.....			95	(¹)	53	46	6	1			41		1		
Other civil divisions.....															
OKTIBBEHA.		19,500	413	21.18	313	256	5	52	15	2	48		2	11	22
County.....		19,500	202	10.36	181	132		49		1	11		2	7	
Cities, towns, and villages.....		4,891	144	29.44	102	98	1	3	9	1	6			4	22
School districts.....			61	(¹)	30	26	4				31				
Other civil divisions.....		6		(²)					6						
PANOLA.		28,800	569	19.76	426	339	19	68	23	1	96		8	6	9
County.....		28,800	332	11.53	301	220	14	67		1	21		6	3	
Cities, towns, and villages.....		4,206	97	23.06	68	66	1	1			16		1	3	9
School districts.....			117	(¹)	57	53	4				59		1		
Other civil divisions.....		23		(²)					23						
PEARL RIVER.		20,100	727	36.17	617	535	16	66		3	98		8	1	
County.....		20,100	420	20.90	400	329	8	63		3	14		2	2	1
Cities, towns, and villages.....		6,196	108	17.43	80	75	2	3			23		3		
School districts.....			199	(¹)	137	131	6				59			3	

PERRY	8,197	207	26.25	171	140	9	22	1	28	4	3
	County	125	15.25	118	89	7	22	1	3	3	
	Cities, towns, and villages	980	10.53	5	5						
	School districts		72	(¹)	48	46	2		22	1	1
PIKE	32,800	883	26.92	701	559	22	120	37	86	5	18
	County	459	13.99	418	289	15	114		23	4	12
	Cities, towns, and villages	14,077	23.94	243	234	3	6	37	17	1	6
	School districts		87	(¹)	40	36	4		46		
PONTOTOC	22,400	492	21.96	359	309	19	31	21	99	3	1
	County	308	13.75	282	240	13	29		21	3	
	Cities, towns, and villages	3,513	19.07	46	43	1	2	7	7		
	School districts		103	(¹)	31	26	5		71	1	
Other civil divisions		14	(¹)				14				
PRENTISS	19,500	359	18.41	251	190	14	47	2	104	1	
	County	155	7.95	135	84	6	45		18	1	
	Cities, towns, and villages	2,979	18.80	52	49	1	2		4		
	School districts		146	(¹)	64	57	7		82		
Other civil divisions		2	(¹)					2			
QUITMAN	26,200	594	22.67	446	376	14	56	81	16	34	8
	County	26,200	267	10.19	240	193	6	41	4	18	4
	Cities, towns, and villages	2,772	60	21.65	39	36	1		1	1	1
	School districts		145	(¹)	125	118	7		6		
Other civil divisions		122	(¹)	42	29		13	76		14	3
										1	
RANKIN	20,400	400	19.61	312	244	17	51		78	5	4
	County	20,400	235	11.52	206	144	11	51	1	3	3
	Cities, towns, and villages	2,563	23	8.97	22	22			1		
	School districts		142	(¹)	84	78	6		55	2	1
SCOTT	21,700	384	17.70	267	198	16	53		111	2	3
	County	21,700	193	8.89	166	105	9	52	21	2	3
	Cities, towns, and villages	3,861	50	12.95	46	45		1	4		
	School districts		141	(¹)	55	48	7		86		
SHARKEY	13,877	473	34.09	282	243	4	35	52	14	22	10
	County	206	14.84	175	140	2	33		1	21	9
	Cities, towns, and villages	1,788	96	53.69	8		2		1	21	1
	School districts		105	(¹)	86	84	2		13		6
Other civil divisions		68	(¹)	13	13			52		1	
SIMPSON	21,400	352	16.45	259	190	19	50		79	8	5
	County	21,400	183	8.55	158	97	11	50	1	14	5
	Cities, towns, and villages	2,937	45	15.32	32	31	1		13	5	5
	School districts		124	(¹)	69	62	7		52	3	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

--- Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way, privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
SMITH	18,800	\$440	\$23.40	\$322	\$266	\$15	\$41		\$1	\$113		\$2	\$2	
County.....	18,800	258	13.72	228	183	4	41		1	27		1	1	
Cities, towns, and villages.....	2,326	5	2.15	4	3	1				85				
School districts.....		177	(⁹)	90	80	10				1				
STONE	5,704	213	37.34	158	126	6	26		2	41		3	1	\$8
County.....	5,704	121	21.21	111	81	5	25		2	5		2	1	
Cities, towns, and villages.....	1,074	33	30.73	20	19		1			5				8
School districts.....		59	(⁹)	27	26	1				31		1		
SUNFLOWER	69,800	1,203	17.23	900	690	44	166	\$78	4	106	\$2	38	48	27
County.....	69,800	503	7.21	454	308	22	124		3	13		5	28	
Cities, towns, and villages.....	9,003	244	27.10	170	155	10	5	15	1	17		2	12	27
School districts.....		265	(⁹)	157	145	12				76	2	30		
Other civil divisions.....		191	(⁹)	119	82		37	63				1	8	
TALLAHATCHIE	35,568	770	21.65	637	538	16	83	34		75		9	10	5
County.....	35,568	444	12.48	418	339	10	69			17		4	5	
Cities, towns, and villages.....	4,457	110	24.68	89	86	1	2	4		8		2	2	
School districts.....		144	(⁹)	91	86	5				50		2	1	
Other civil divisions.....		72	(⁹)	39	27		12	30				1	2	
TATE	17,671	362	20.49	265	203	13	39	26	1	67		3	8	2
County.....	17,671	213	12.05	183	136	8	39		1	20		1	8	
Cities, towns, and villages.....	1,928	51	26.45	31	30	1		9		7		2		2
School districts.....		81	(⁹)	41	37	4				40				
Other civil divisions.....		17	(⁹)					17						
TIPPAH	19,200	398	20.73	238	189	10	39	3	3	149			5	
County.....	19,200	220	11.46	188	148	1	39		3	25			4	
Cities, towns, and villages.....	2,037	17	8.35	14	13	1				2			1	
School districts.....		158	(⁹)	36	28	8				122				
Other civil divisions.....		3	(⁹)					3						

TISHOMINGO	16,600	287	17.29	213	167	13	33	5	2	64	2	1
County	16,600	154	9.28	138	101	5	32		2	11		1
Cities, towns, and villages	3,686	26	7.05	24	21	2	1		2	2		1
School districts		102	(²)	51	45	6				51		
Other civil divisions		5	(⁵)					5				
TUNICA	21,400	367	17.15	264	183	18	63	52	1	22	4	17
County	21,400	157	7.34	150	95	13	42		1	1	3	2
Cities, towns, and villages	1,043	27	25.89	9	7	1	1	2				7
School districts		62	(²)	40	36	4				21		1
Other civil divisions		121	(⁵)	65	45		20	50			1	5
UNION	21,500	498	23.16	343	260	20	63	26	2	75	1	1
County	21,500	271	12.60	251	179	12	60		2	16	1	1
Cities, towns, and villages	3,912	114	23.14	50	46	1	3	9		5		50
School districts		96	(¹)	42	35	7				54		
Other civil divisions		17	(⁵)					17				
WALTHALL	13,900	201	14.46	138	91	14	33		1	48	4	10
County	13,900	103	7.41	83	40	10	33		1	6	3	10
Cities, towns, and villages	1,102	30	27.22	28	27	1				2		
School districts		68	(¹)	27	24	3				40	1	
WARREN	36,200	1,081	29.86	983	780	17	136	48	11	46	24	10
County	36,200	437	12.07	415	293	7	115		3	10	9	9
Cities, towns, and villages	23,800	568	23.87	471	445	5	21	48	8	7	15	10
School districts		76	(¹)	47	42	5				29		
WASHINGTON	54,900	1,614	29.40	983	747	8	178	396	22	74	57	30
County	54,900	431	7.85	375	214		161		7	5	39	5
Cities, towns, and villages	18,880	476	25.21	323	306		17	6	15	12	4	17
School districts		244	(¹)	171	163	8				57	12	1
Other civil divisions		463	(⁵)	64	64			390			2	7
WAYNE	15,295	272	17.78	220	173	12	35	13		30	4	2
County	15,295	167	10.92	149	106	8	35			13	3	2
Cities, towns, and villages	1,478	55	37.21	37	36	1		13		2		3
School districts		50	(¹)	34	31	3				15	1	
WEBSTER	12,128	379	31.25	256	210	14	32	9		87	5	20
County	12,128	241	19.87	196	156	8	32			21	4	20
Cities, towns, and villages	2,048	42	20.51	29	28	1		8		2	1	2
School districts		95	(¹)	31	26	5				64		
Other civil divisions		1	(⁵)					1				
WILKINSON	13,987	282	20.20	202	146	20	36	1	3	34	5	1
County	13,987	163	11.68	149	100	15	34		2	7	4	1
Cities, towns, and villages	3,172	60	18.92	16	14	1	1	1	1	6		36
School districts		59	(¹)	37	32	4				21	1	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
WINSTON	21,800	\$433	\$19.86	\$317	\$246	\$24	\$47	\$14		\$99		\$3		
County	21,800	225	10.32	211	146	20	45			11		3		
Cities, towns, and villages	3,539	65	18.37	49	47		2			16				
School districts		129	(^a)	57	53	4				72				
Other civil divisions	14		(^a)					14						
YALOBUSHA	17,750	495	27.89	346	279	15	52	10	\$2	75		2	\$3	\$57
County	17,750	259	14.59	229	169	10	50		2	24		2		2
Cities, towns, and villages	4,795	129	26.90	62	60		2	8		1			1	57
School districts		105	(^a)	55	50	5				50				
Other civil divisions	2		(^a)					2						
YAZOO	37,300	931	24.96	618	498	25	95	30	5	103	\$5	20	14	136
County	37,300	347	9.30	300	202	16	82		3	25		16	3	
Cities, towns, and villages	6,301	341	54.12	169	160	2	7	7	2	9	5	3	10	136
School districts		198	(^a)	129	122	7				68		1		
Other civil divisions	45		(^a)	20	14		6	23	14	1			1	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

^a Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion ¹	REVENUE RECEIPTS												Earn- ings of public service enter- prises
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, and depart- ments interest	Earn- ings of general depart- ments	
				Taxes										
				Total	General property	Poll	Licenses and permits							
Grand total.....	593,316	\$13,757	\$8,932	\$8,378	\$173	\$401	\$1,163	\$136	\$685	\$9	\$89	\$322	\$2,501	
30,000 population and over.....	82,600	2,974	1,954	1,810	32	112	430	53	91	2	10	96	338	
Jackson.....	50,600	1,827	1,208	1,115	10	83	262	35	42	2	6	72	200	
Meridian.....	32,000	1,147	746	695	22	29	168	18	49	-----	4	24	138	
8,000 to 30,000 population.....	162,800	4,556	3,183	2,991	48	144	268	51	115	-----	42	89	808	
Vicksburg.....	23,800	568	471	445	5	21	48	8	7	-----	15	10	9	
Hattiesburg.....	19,500	589	470	444	9	17	34	4	22	-----	4	10	45	
Laurel.....	18,800	468	337	317	6	14	45	3	11	-----	-----	27	45	
Blount.....	15,500	318	257	236	10	11	25	5	8	-----	-----	1	22	
Greenville.....	14,900	388	285	272	-----	13	1	14	12	-----	4	13	59	
Natchez.....	13,600	351	255	237	5	13	-----	3	-----	-----	2	2	89	
Gulfport.....	13,300	466	328	308	5	15	60	5	37	-----	2	4	30	
Greenwood.....	11,700	495	237	225	1	11	13	2	1	-----	8	2	232	
Columbus.....	10,800	166	115	101	3	11	-----	2	-----	-----	6	6	43	
Clarksdale.....	10,500	478	240	225	2	13	5	3	10	-----	6	11	203	
McComb.....	10,400	269	188	181	2	5	37	2	7	-----	1	3	31	
2,500 to 8,000 population.....	101,461	3,305	1,856	1,731	42	83	316	20	172	6	21	58	856	
Tupelo.....	6,361	223	107	100	1	6	-----	2	3	-----	-----	2	109	
Corinth.....	6,220	180	110	96	7	7	57	2	6	-----	5	-----	-----	
Yazoo City.....	5,579	340	168	159	2	7	7	2	9	5	3	10	136	
Brookhaven.....	5,288	180	125	118	2	4	19	-----	12	-----	1	1	22	
Columbia.....	4,833	114	63	54	5	5	20	2	11	-----	-----	9	9	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

(Revenue receipts expressed in thousands)

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion ¹	REVENUE RECEIPTS													Earn- ings of general depart- ments	Earn- ings of public service enter- prises
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts and pension assess- ments	High- way privi- leges, rents, and interest				
				Total	General property	Poll	Licenses and permits									
2,500 to 8,000 population—contd.	4,725 Canton..... 4,698 Payne..... 4,677 West Point..... 4,349 Grenada..... 4,339 Pascagoula..... 3,925 Aberdeen..... 3,738 Water Valley..... 3,724 Bay St. Louis..... 3,612 Starkville..... 3,240 Cleveland..... 3,237 Kosciusko..... 3,214 Amory..... 3,187 New Albany..... 3,116 Indianola..... 3,013 Louisville..... 3,004 Pass Christian..... 2,890 Oxford..... 2,735 Belzon..... 2,607 Winona..... 2,590 Lexington..... 2,560 Philadelphia..... 176,455 Less than 2,500 population.....	\$202 \$42.75 79 16.82 163 34.85 4,677 25.52 111 22.82 99 22.82 122 31.08 123 32.91 109 29.27 140 38.76 67 20.68 173 53.44 125 38.89 108 33.89 72 23.11 54 17.92 96 31.96 108 37.37 98 35.83 97 37.21 53 20.46 69 26.95 2,922 16.56	\$123 54 50 57 78 77 78 78 58 56 88 84 98 94 36 58 54 44 50 47 43 75 29 29 44 58 58 35 35 46 1,959	\$118 50 53 72 71 72 72 84 94 32 56 40 40 47 41 72 25 42 40 47 41 29 25 42 52 52 34 43 1,846	\$2 2 1 2 3 3 2 1 											

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Totals expressed in thousands]

73203—35—81

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public service enterprises	Interest Outlays	
Grand total.....	\$72,079	\$35.47	\$51,994											\$1,455	\$9,711	\$9,612
State government.....	22,680	11.21	16,298	\$1,056	\$285	\$620	\$2,926	\$1,741	\$7,656	\$21	\$4	\$820	\$1,169	---	1,499	4,883
Counties.....	24,121	11.87	16,570	3,452	210	365	9,662	872	958	---	---	---	1,021	---	4,652	2,899
Cities, towns, and villages.....	12,344	23.59	17,674	---	---	---	---	---	---	---	---	---	---	1,455	2,413	---
School districts.....	11,023	(1)	10,208	---	---	---	---	---	10,208	---	---	---	---	---	336	479
Other civil divisions.....	1,904	(1)	544	---	296	---	---	---	---	---	---	248	---	---	811	549
ADAMS.....	630	26.47	462	---	---	---	---	---	---	---	---	---	---	66	92	10
County.....	234	9.92	207	52	1	7	126	15	---	---	---	---	6	---	29	---
Cities, towns, and villages.....	354	26.03	216	---	---	---	---	---	---	---	---	---	---	66	62	10
School districts.....	39	(1)	39	---	---	---	---	---	39	---	---	---	---	---	---	---
Other civil divisions.....	1	(1)	---	---	---	---	---	---	---	---	---	---	---	---	1	---
ALCOBN.....	768	32.00	534	---	---	---	---	---	---	---	---	---	---	---	72	162
County.....	329	13.71	304	42	1	2	201	25	12	---	---	---	21	---	22	3
Cities, towns, and villages.....	335	48.24	127	---	---	---	---	---	---	---	---	---	---	---	49	159
School districts.....	101	(1)	101	---	---	---	---	---	101	---	---	---	---	---	---	---
Other civil divisions.....	3	(1)	2	---	---	---	---	---	---	---	---	2	---	---	1	---
AMITE.....	353	17.83	314	---	---	---	---	---	---	---	---	---	---	8	27	4
County.....	202	10.20	181	27	2	1	117	4	15	---	---	---	15	---	21	---
Cities, towns, and villages.....	136	21.30	24	---	---	---	---	---	---	---	---	---	---	8	2	---
School districts.....	115	(1)	109	---	---	---	---	---	109	---	---	---	---	---	4	---
ATTALA.....	646	24.66	352	---	---	---	---	---	---	---	---	---	---	62	85	147
County.....	373	14.24	176	36	3	1	102	10	9	---	---	---	15	---	50	147
Cities, towns, and villages.....	135	28.52	44	---	---	---	---	---	---	---	---	---	---	62	29	---
School districts.....	133	(1)	132	---	---	---	---	---	132	---	---	---	---	---	---	---
Other civil divisions.....	5	(1)	---	---	---	---	---	---	---	---	---	---	---	---	1	---

¹ Not available by departments.

² Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
BENTON	\$141	\$14.37	\$111	\$15		\$1	\$28	\$1						\$8	\$25
County	80	8.15	53												24
Cities, towns, and villages	1	1.37	1												3
School districts	59	(¹)	57						\$57						
Other civil divisions	1	(¹)													2
BOLIVAR	1,580	21.56	980	71	\$5	18	215	24							387
County	549	7.49	338										5		211
Cities, towns, and villages	169	12.53	102												30
School districts	476	(¹)	467						467						9
Other civil divisions	386	(¹)	73		51							\$22			147
CALHOUN	384	20.98	328	35	1	1	84	4	6						40
County	190	10.38	153												24
Cities, towns, and villages	18	5.25	13												13
School districts	167	(¹)	160						160						3
Other civil divisions	9	(¹)	2									2			6
CARROLL	280	14.17	246	32	1	1	95	5							7
County	172	8.70	147												30
Cities, towns, and villages	21	13.42	17												3
School districts	86	(¹)	82						82						1
Other civil divisions	1	(¹)													1
CHICKASAW	385	18.48	301	36	1	1	81	9	8						83
County	223	10.70	156												67
Cities, towns, and villages	83	18.40	69												14
School districts	78	(¹)	75						75						2
Other civil divisions	1	(¹)	1									1			1

CHOCTAW.....	33, 39	347	26	1	1	104	2	52	---	---	---	---	---	---	42	23
County.....	20, 59	195	---	---	---	---	---	---	---	---	---	---	---	---	37	22
Cities, towns, and villages.....	3	1	---	---	---	---	---	---	---	---	---	---	---	---	2	---
School districts.....	151	150	---	(¹)	---	---	---	150	---	---	---	---	---	---	---	1
Other civil divisions.....	4	1	---	---	---	---	---	---	---	---	---	---	---	---	3	---
CLAIKORNE.....	20, 74	203	---	---	---	---	---	---	---	---	---	---	---	---	39	10
County.....	152, 12, 51	106	30	1	1	64	5	---	---	---	---	---	---	---	36	10
Cities, towns, and villages.....	33, 17, 73	30	---	---	---	---	---	---	---	---	---	---	---	---	3	---
School districts.....	67	67	---	---	---	---	---	67	---	---	---	---	---	---	---	---
CLARKE.....	411	381	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County.....	20, 55	178	36	3	4	100	5	15	---	---	---	---	---	27	3	---
Cities, towns, and villages.....	55	53	---	---	---	---	---	---	---	---	---	---	---	2	---	---
School districts.....	158	150	---	(¹)	---	---	---	150	---	---	---	---	---	5	---	3
CLAY.....	374	271	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County.....	20, 78	138	32	1	1	76	5	14	---	---	---	---	---	49	3	---
Cities, towns, and villages.....	164, 9, 11	65	---	---	---	---	---	---	---	---	---	---	---	49	---	---
School districts.....	138	66	---	(¹)	---	---	---	66	---	---	---	---	---	---	24	---
Other civil divisions.....	4	2	---	---	---	---	---	---	---	---	---	---	---	---	2	---
COAHOMA.....	1, 363	805	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County.....	443	269	77	4	13	94	53	25	---	---	---	---	---	91	268	201
Cities, towns, and villages.....	480	206	---	---	---	---	---	---	---	---	---	---	---	---	74	100
School districts.....	195	176	---	(¹)	---	---	---	176	---	---	---	---	---	91	87	6
Other civil divisions.....	245	64	---	48	---	---	---	---	---	---	---	---	---	---	9	10
COPIAH.....	673	544	---	---	---	---	---	---	---	---	---	---	---	---	96	85
County.....	352, 10, 97	283	37	2	4	173	11	28	---	---	---	---	---	---	103	8
Cities, towns, and villages.....	102, 16, 41	57	---	---	---	---	---	---	---	---	---	---	---	---	69	---
School districts.....	219	204	---	---	---	---	---	204	---	---	---	---	---	18	19	8
COVINGTON.....	348	280	---	---	---	---	---	---	---	---	---	---	---	---	15	---
County.....	165, 10, 93	113	22	2	1	74	2	1	---	---	---	---	---	4	31	33
Cities, towns, and villages.....	32, 15, 44	24	---	---	---	---	---	---	---	---	---	---	---	---	22	30
School districts.....	151	143	---	---	---	---	---	143	---	---	---	---	---	4	5	---
DE SOTO.....	488	363	---	---	---	---	---	---	---	---	---	---	---	---	---	---
County.....	235, 9, 18	209	41	4	2	108	26	16	---	---	---	---	---	8	66	51
Cities, towns, and villages.....	16, 11, 19	6	---	---	---	---	---	---	---	---	---	---	---	---	28	---
School districts.....	213	143	---	(¹)	---	---	---	143	---	---	---	---	---	8	2	---
Other civil divisions.....	24	5	---	3	---	---	---	---	---	---	---	---	---	---	20	50
FORREST.....	1, 046	795	---	---	---	---	---	---	---	---	---	---	---	---	18	1
County.....	359, 11, 36	328	86	4	12	168	23	18	---	---	---	---	---	45	169	37
Cities, towns, and villages.....	519	317	---	---	---	---	---	---	---	---	---	---	---	---	31	---
School districts.....	168	150	---	---	---	---	---	150	---	---	---	---	---	45	128	31

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
FRANKLIN.....	\$220	\$17.93	\$202	\$24	\$2	\$1	\$60	\$2	\$13				\$8	\$17	\$1
County.....	126	10.27	110											16	
Cities, towns, and villages.....	16	6.75	16												
School districts.....	78	(¹)	76						76					1	
GEORGE.....	225	28.48	171												
County.....	94	11.90	75	21	1	1	43	5				4		11	43
Cities, towns, and villages.....	16	19.18	16											11	8
School districts.....	115	(¹)	80						80						35
GREENE.....	231	21.59	217												
County.....	123	11.50	116	24	2	1	69	4	13			3		7	1
Cities, towns, and villages.....	1	1.51	1											6	
School districts.....	107	(¹)	100						100					1	6
GRENADE.....	371	21.45	292												
County.....	215	12.43	146	31	3	2	92	9				9		42	32
Cities, towns, and villages.....	77	16.82	72											41	28
School districts.....	79	(¹)	74						74					5	
HANCOCK.....	440	37.93	313												
County.....	239	20.60	138	41	3	8	75	10						6	112
Cities, towns, and villages.....	111	25.30	85									1		101	9
School districts.....	90	(¹)	90						90					6	11
HARRISON.....	1,923	41.71	1,107	104	12	20	200	32	47						
County.....	946	20.52	429											44	553
Cities, towns, and villages.....	814	24.56	547									14		44	371
School districts.....	160	(¹)	131						131					178	45
Other civil divisions.....	3	(¹)												1	28
														3	

HINDS	35.95	1,863	160	10	25	343	30	62	128	650	591
County	14.49	667								232	334
Cities, towns, and villages	1,203	991							37	282	384
School districts	1,328	238						258		361	144
Other civil divisions	(¹)									7	63
HOLMES	820	615	49	3	9	176	10	29	22	108	75
County	20.92	292							16	96	46
Cities, towns, and villages	404	10.31								23	1
School districts	144	163						219		12	27
Other civil divisions	283	219		6						7	1
Other civil divisions	17	9									
HUMPHREY	697	428	45	2	5	98	10	1	25	164	82
County	324	12.61							4	107	52
Cities, towns, and villages	185	165								29	
School districts	192	22.28						169		1	
Other civil divisions	170	169		15						27	30
Other civil divisions	111	54									
ISSAQUENA	200	34.88	94							51	55
County	126	21.97	23	1	2	27	3			37	32
Cities, towns, and villages	32	(¹)						32	1		
School districts	42	(¹)		5						14	23
Other civil divisions											
ITAWAMBA	276	14.76	16	1	1	81	4	13		32	
County	158	8.45							16	26	
Cities, towns, and villages	3	3.24								3	
School districts	112	(¹)						112			
Other civil divisions	3	(¹)								3	
JACKSON	569	35.62	385							128	39
County	312	19.53	197	4	19	121	5	5	10	86	29
Cities, towns, and villages	188	22.24	33							39	10
School districts	69	(¹)						66		3	
JASPER	278	14.87	254	2	1	76	2	7		24	
County	146	7.81	130						10	16	
Cities, towns, and villages	11	5.08								3	
School districts	121	(¹)						116		5	
JEFFERSON	220	16.09	164							42	8
County	133	9.31	96	1	1	43	3	12	8	37	
Cities, towns, and villages	21	24.76	28							2	
School districts	76	(¹)						65		3	8
JEFFERSON DAVIS	217	14.97	207	2	1	68	2			10	
County	103	7.10	100						6	3	
Cities, towns, and villages	5	5.06	4							1	
School districts	109	(¹)	103					103		6	

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays	
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
JONES	\$1,384	\$32.19	\$946	\$83	\$7	\$5	\$303	\$48	\$70				\$16	\$26	\$171	\$241
County	844	19.63	532												84	228
Cities, towns, and villages	365	16.82	242											26	85	12
School districts	175	(¹)	172						172						2	1
KEMPER	348	15.61	274													
County	219	9.82	161	26	2	1	100	4	15				13	3	38	33
Cities, towns, and villages	40	13.77	30											3	26	32
School districts	89	(¹)	83						83						7	1
LAFAYETTE	512	25.47	387													
County	260	12.94	192	35	1	1	111	8	16				20	17	51	38
Cities, towns, and villages	93	25.66	47												12	17
School districts	152	(¹)	148						148						7	4
Other civil divisions	7	(¹)														
LAMAR	429	33.39	409													
County	258	20.08	244	38	3	4	168	7	13				11	2	17	1
Cities, towns, and villages	43	9.31	38												14	
School districts	128	(¹)	127						127						2	1
LAUDERDALE	1,958	36.33	1,388													
County	796	14.77	567	114	6	32	359	18	2				36	60	278	232
Cities, towns, and villages	963	23.78	619												82	147
School districts	209	(¹)	202						202						189	85
LAWRENCE	221	17.72	191													
County	118	9.46	88	28	1	1	47	3							30	30
Cities, towns, and villages	3	2.02	3										8			
School districts	100	(¹)	100						100							

LEE	488	21.56	386	34	5	2	92	4	16	15	34	58
County	182	8.06	168								14	
Cities, towns, and villages	22	12.83	23								5	
School districts	274	(^c)	205								11	58
Other civil divisions	4										4	
LEE	755	20.80	592	57	2	6	206	17		37	55	7
County	355	10.47	325								35	
Cities, towns, and villages	228	27.07	159								30	4
School districts	134	(^c)	125								6	3
Other civil divisions	13		3								10	
LEE	1,356	24.09	785	71	3	13	195	44		\$3	121	265
County	645	11.81	26								60	244
Cities, towns, and villages	460	34.85	246								77	16
School districts	156	(^c)	147								9	
Other civil divisions	75		31	27						4	39	5
LINCOLN	678	25.49	552								107	2
County	308	11.53	291	48	3	7	160	6		15	47	
Cities, towns, and villages	193	26.96	127								47	2
School districts	177	(^c)	164								13	
LOWNDES	543	17.86	432								23	1
County	232	7.63	195	39	2	1	134	5		14	27	
Cities, towns, and villages	158	13.24	94								40	
School districts	153	(^c)	143								10	1
MADISON	736	19.95	352								40	136
County	470	12.98	175	39	5	3	108	10		10	109	208
Cities, towns, and villages	173	31.71	96								30	201
School districts	84	(^c)	81								3	7
MARION	378	18.53	324								31	15
County	168	8.24	153	33	2	2	104	5		6	15	
Cities, towns, and villages	118	24.42	79								16	
School districts	92	(^c)	92								8	15
MARSHALL	356	15.52	271								22	64
County	220	8.85	151	36	1	1	74	11		13	45	29
Cities, towns, and villages	48	15.18	11								22	24
School districts	108	(^c)	102								15	
Other civil divisions	10	(^c)	7							7	3	5
MONROE	718	19.56	553								34	99
County	325	8.86	270	41	3	10	174	15		27	55	2
Cities, towns, and villages	243	27.97	173								34	
School districts	149	(^c)	140								7	2
Other civil divisions	1	(^c)									1	

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													Interest Outlays	
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises				
			Total	General government and property	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries		Recreation	Development and conservation of natural resources		Miscellaneous
MONTGOMERY	\$364	\$23.95	\$225	\$26	\$2	\$1	\$81	\$4	\$12				\$14	\$87	\$61
County	185	12.17	140											40	5
Cities, towns, and villages	67	17.93	30											26	
School districts	111	(¹)	55						55					1	56
Other civil divisions	1	(¹)													
NESHORA	437	15.61	387	20	3	1	96	4	6				18	47	3
County	177	6.32	157											17	3
Cities, towns, and villages	67	26.17	51											16	
School districts	182	(¹)	174						174					8	
Other civil divisions	11	(¹)	5									\$5		6	
NEWTON	530	22.75	448	37	2	1	122	4	9				28	56	25
County	264	11.33	203											36	25
Cities, towns, and villages	122	22.70	105											1	
School districts	139	(¹)	139						139					16	
Other civil divisions	5	(¹)	1									1		4	
NOXUBEE	401	15.48	316	41	2	1	95	9	14				6	55	27
County	227	8.76	168											38	21
Cities, towns, and villages	75	19.31	54											3	2
School districts	99	(¹)	94						94					1	4
OKTIBBEHA	403	20.67	306	29	2	1	71	4	12				8	75	12
County	189	9.69	127											51	11
Cities, towns, and villages	151	30.87	118											10	
School districts	61	(¹)	61						61					22	
Other civil divisions	2	(¹)												2	

PANOLA.....	501	50	5	1	185	12						5	45
County.....	270												16
Cities, towns, and villages.....	78												12
School districts.....	139												4
Other civil divisions.....	5												14
PEARL RIVER.....	711											1	9
County.....	391	62	2	10	249	21	33						3
Cities, towns, and villages.....	107												5
School districts.....	216						216						12
PEREY.....	214												1
County.....	121	28	2	4	82	2							23
Cities, towns, and villages.....	9												19
School districts.....	84						84						2
PIKE.....	775	519											1
County.....	340	256											2
Cities, towns, and villages.....	335	169											1
School districts.....	100	94					94						2
PONTOTOC.....	462	337											14
County.....	306	219											1
Cities, towns, and villages.....	49	33											1
School districts.....	99	80					80						12
Other civil divisions.....	8	5											3
PRENTISS.....	369	303											14
County.....	164	132											1
Cities, towns, and villages.....	56	42											1
School districts.....	148	129					129						16
Other civil divisions.....	1												3
QUITMAN.....	525	369											4
County.....	242	187											55
Cities, towns, and villages.....	54	33											12
School districts.....	144	123					123						2
Other civil divisions.....	85	26											2
RANKIN.....	367	328											39
County.....	214	185											29
Cities, towns, and villages.....	24	22											2
School districts.....	129	121					121						8
SCOTT.....	449	404											32
County.....	216	184											13
Cities, towns, and villages.....	48	37											11
School districts.....	183	183					183						2
Other civil divisions.....	2												

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
															Operation and maintenance of public service enterprises
SHARKEY	\$379	\$27.31	\$213	\$31	\$2	\$2	\$57	\$8					\$1	\$15	\$43
County	162	11.67	101												61
Cities, towns, and villages	32	17.90	11											15	6
School districts	103	(¹)	89						\$89						14
Other civil divisions	82	(¹)	12		9							\$3			33
SIMPSON	370	17.29	331												37
County	189	8.83	168	32	2	4	94	4	9			13		39	
Cities, towns, and villages	42	14.30	34											31	
School districts	139	(¹)	139						139					8	
SMITH	499	26.54	453												
County	293	15.59	253	36	2	1	179	5	11			19		31	15
Cities, towns, and villages	4	1.72	4											29	11
School districts	202	(¹)	196						196					2	4
STONE	188	32.96	168												
County	101	17.71	92	25	2		50	2	12			1	5	15	
Cities, towns, and villages	27	25.14	17										5	9	
School districts	60	(¹)	59						59					5	
SUNFLOWER	1,102	15.79	769												
County	519	7.44	325	67	2	13	176	22	38			7	19	295	19
Cities, towns, and villages	203	22.55	146										19	194	
School districts	249	(¹)	244						244				5	38	
Other civil divisions	131	(¹)	54		36							18		5	
TALLAHATCHIE	662	18.61	497											58	19
County	338	9.50	233	50	2	2	130	17	20			12	4	148	13
Cities, towns, and villages	103	23.11	79											105	
School districts	176	(¹)	162						162					20	
Other civil divisions	45	(¹)	23		12							11		3	11
														20	2

TATE	319	18.06	254	30	2	1	67	8	29								2	48	15
County	186	10.63	146															26	15
Cities, towns, and villages	43	22.30	77															14	
School districts	78	(4)	73						73									5	
Other civil divisions	12	(4)	8															4	
TIPPAH	322	16.77	278	30	1		75	8										31	13
County	174	9.06	145															21	8
Cities, towns, and villages	20	9.82	18															2	
School districts	126	(4)	115						115									6	5
Other civil divisions	2	(4)																2	
TREHONINGO	285	17.17	238	26	1	4	82	10	6									46	1
County	174	10.48	138															35	1
Cities, towns, and villages	23	6.24	20															3	
School districts	84	(4)	79						79									5	
Other civil divisions	4	(4)	1															3	
TUNICA	342	15.98	227	39	6	3	84	13										101	4
County	192	8.97	146															46	
Cities, towns, and villages	18	17.26	3															5	
School districts	60	(4)	55						55									5	
Other civil divisions	72	(4)	23		20													45	4
UNION	510	23.72	319	31	1	4	117	8										73	86
County	310	14.42	177															53	80
Cities, towns, and villages	94	24.03	48															14	
School districts	103	(4)	94						94									3	6
Other civil divisions	3	(4)																3	
WALTHALL	207	14.89	185	22	1	2	60	2										19	3
County	113	8.13	93															17	3
Cities, towns, and villages	28	25.41	27															1	
School districts	66	(4)	65						65									1	
WARREN	1,004	27.73	760	90	4	7	117	37										8	50
County	360	9.94	265															95	
Cities, towns, and villages	555	23.32	407															91	49
School districts	88	(4)	88						88										
Other civil divisions	1	(4)																	1
WASHINGTON	2,190	39.89	874	79	5	7	156	23										71	513
County	1,142	20.80	275															536	331
Cities, towns, and villages	1,421	22.30	274															71	10
School districts	226	(4)	218						218									66	8
Other civil divisions	401	(4)	107		45													123	172
WAYNE	275	17.98	229	28	3	1	93	13										2	1
County	185	12.10	155															30	
Cities, towns, and villages	36	24.36	20															2	1
School districts	54	(4)	54						54										

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest Outlays				
			Total	General government and property	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources		Miscellaneous			
WEBSTER	\$381	\$47.91	\$279	\$21	\$1	\$1	\$108	\$3	\$17					\$15	\$1	\$52	\$249
County	450	37.10	168												1	35	249
Cities, towns, and villages	35	17.09	21													13	
School districts	96	(c)	92						92							3	
Other civil divisions	1	(c)														1	
WILKINSON	297	21.28	175	24	2	1	67	1	11				5		22	37	63
County	195	13.97	111													27	57
Cities, towns, and villages	52	16.39	17												22	7	6
School districts	50	(c)	47						47							3	
Other civil divisions																	
WINSTON	366	16.79	314	29	1	1	85	5	8				10			51	1
County	171	7.84	139													32	
Cities, towns, and villages	56	15.82	46													10	
School districts	133	(c)	128						128							4	1
Other civil divisions	6	(c)	1										\$1			5	
YALOBUSHA	501	28.23	365	41	2	2	94	5	9						46	69	21
County	243	13.69	172										19			50	21
Cities, towns, and villages	108	22.52	45												46	17	
School districts	149	(c)	148						148							1	
Other civil divisions	1	(c)														1	
YAZOO	1,036	27.77	647	53	3	11	185	12	24				19		75	134	180
County	393	10.54	307													56	30
Cities, towns, and villages	404	64.12	148												75	45	136
School districts	200	(c)	178						178							9	13
Other civil divisions	39	(c)	14		6								8			1	1

: Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$12,344	\$23.59	\$7,674	\$1,455	\$2,413	\$802
30,000 population and over	2,498	30.24	1,538	165	567	228
Jackson.....	1,545	30.53	919	105	378	143
Meridian.....	953	29.78	619	60	189	85
8,000 to 30,000 population	4,136	25.41	2,595	456	915	170
Vicksburg.....	555	23.32	407	8	91	49
Hattiesburg.....	519	26.62	317	45	126	31
Laurel.....	323	17.18	217	21	85	2
Biloxi.....	337	21.74	213	22	100	10
Greenville.....	362	24.30	254	45	53	10
Natchez.....	354	28.03	216	66	62	10
Gulfport.....	373	28.05	252	17	63	41
Greenwood.....	428	36.58	235	108	69	16
Columbus.....	151	13.98	88	23	40	6
Clarksdale.....	463	44.10	288	85	84	5
McComb.....	271	26.06	108	16	142	5
2,500 to 8,000 population	3,165	31.19	1,763	521	520	361
Tupelo.....	216	33.96	128	55	29	4
Corinth.....	328	52.73	120	75	49	159
Yazoo City.....	403	72.24	147	45	45	136
Brookhaven.....	175	33.09	109	17	47	2
Columbia.....	118	24.42	79	8	16	15
Canton.....	168	35.56	94	38	30	6
Picayune.....	83	17.67	80	49	3	24
West Point.....	137	29.29	64	5	19	10
Grenada.....	77	17.71	72	11	19	10
Pascagoula.....	95	21.89	55	13	19	19
Aberdeen.....	96	24.46	64	45	15	9
Water Valley.....	102	27.29	42	6	10	1
Bay St. Louis.....	92	24.70	67	10	21	1
Starkville.....	146	40.42	114	6	14	1
Cleveland.....	44	13.58	24	62	27	17
Kosciusko.....	131	40.47	42	21	17	14
Amory.....	137	42.63	99	32	14	18
New Albany.....	88	27.61	42	7	10	10
Indianola.....	45	14.44	20	5	6	28
Louisville.....	47	15.60	37	17	12	28
Pass Christian.....	74	24.63	61	24	25	6
Oxford.....	92	31.83	46	11	16	43
Belzoni.....	86	31.44	34	4	16	43
Winona.....	61	23.40	25	16	16	43
Lexington.....	57	22.01	47	16	16	43
Philadelphia.....	67	26.17	51	16	16	43
Less than 2,500 population	2,545	14.42	1,778	313	411	43

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$182, 204	\$154, 707	\$21, 688	\$5, 809	\$179, 362	\$88. 27
State government.....	36, 504	32, 906	-----	3, 598	36, 320	17. 94
Counties.....	73, 853	73, 086	-----	767	73, 148	36. 00
Cities, towns, and villages.....	44, 108	33, 922	9, 268	918	42, 653	81. 51
School districts.....	8, 964	8, 438	-----	526	8, 654	(¹)
Other civil divisions.....	18, 775	6, 355	12, 420	-----	18, 587	(¹)
ADAMS	1, 711	1, 680	9	22	1, 660	69. 75
County.....	535	515	-----	20	535	22. 48
Cities, towns, and villages.....	1, 167	1, 165	-----	2	1, 116	82. 06
Other civil divisions.....	9	-----	9	-----	9	(¹)
ALCORN	1, 941	1, 559	378	4	1, 595	66. 46
County.....	1, 075	1, 071	-----	4	1, 075	44. 79
Cities, towns, and villages.....	774	438	336	-----	428	61. 64
School districts.....	50	50	-----	-----	50	(¹)
Other civil divisions.....	42	-----	42	-----	42	(¹)
AMITE	503	478	-----	25	502	25. 35
County.....	335	335	-----	-----	335	16. 92
Cities, towns, and villages.....	35	35	-----	-----	34	20. 12
School districts.....	133	108	-----	25	133	(¹)
ATTALA	2, 026	1, 545	429	52	2, 005	76. 53
County.....	1, 215	1, 212	-----	3	1, 215	46. 37
Cities, towns, and villages.....	640	264	327	49	630	133. 08
School districts.....	69	69	-----	-----	62	(¹)
Other civil divisions.....	102	-----	102	-----	98	(¹)
BENTON	430	378	33	19	422	43. 00
County.....	354	344	-----	10	346	35. 26
Cities, towns, and villages.....	3	3	-----	-----	3	4. 10
School districts.....	40	31	-----	9	40	(¹)
Other civil divisions.....	33	-----	33	-----	33	(¹)
BOLIVAR	6, 802	4, 971	1, 771	60	6, 771	92. 37
County.....	2, 878	2, 828	-----	50	2, 878	39. 26
Cities, towns, and villages.....	515	349	156	10	508	37. 66
School districts.....	760	760	-----	-----	758	(¹)
Other civil divisions.....	2, 649	1, 034	1, 615	-----	2, 627	(¹)
CALHOUN	695	515	141	39	672	36. 72
County.....	425	386	-----	39	425	23. 22
Cities, towns, and villages.....	61	61	-----	-----	55	16. 03
School districts.....	68	68	-----	-----	54	(¹)
Other civil divisions.....	141	-----	141	-----	138	(¹)
CARROLL	499	491	8	-----	488	24. 69
County.....	410	410	-----	-----	410	20. 74
Cities, towns, and villages.....	60	60	-----	-----	52	33. 23
School districts.....	21	21	-----	-----	21	(¹)
Other civil divisions.....	8	-----	8	-----	5	(¹)
CHICKASAW	1, 691	1, 654	-----	37	1, 690	81. 11
County.....	1, 067	1, 067	-----	-----	1, 067	51. 21
Cities, towns, and villages.....	586	550	-----	36	585	129. 71
School districts.....	38	37	-----	1	38	(¹)
CHOCTAW	638	561	77	-----	638	51. 71
County.....	504	504	-----	-----	504	40. 85
Cities, towns, and villages.....	43	43	-----	-----	43	22. 40
School districts.....	14	14	-----	-----	14	(¹)
Other civil divisions.....	77	-----	77	-----	77	(¹)
CLAIBORNE	697	680	-----	17	696	57. 27
County.....	630	613	-----	17	630	51. 84
Cities, towns, and villages.....	43	43	-----	-----	42	22. 57
School districts.....	24	24	-----	-----	24	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
CLARKE.....	\$442	\$430	-----	\$12	\$432	\$21.60
County.....	311	303	-----	8	305	15.25
Cities, towns, and villages.....	64	64	-----	-----	64	16.42
School districts.....	67	63	-----	4	63	(¹)
CLAY.....	1,005	871	\$113	21	898	49.89
County.....	417	401	-----	16	415	23.06
Cities, towns, and villages.....	461	454	2	5	356	69.75
School districts.....	16	16	-----	-----	16	(¹)
Other civil divisions.....	111	-----	111	-----	111	(¹)
COAHOMA.....	4,404	3,738	483	183	4,386	93.12
County.....	1,506	1,431	-----	75	1,506	31.97
Cities, towns, and villages.....	1,189	1,081	-----	108	1,187	93.19
School districts.....	155	155	-----	-----	155	(¹)
Other civil divisions.....	1,554	1,071	483	-----	1,538	(¹)
COPIAH.....	1,857	1,684	141	32	1,857	57.85
County.....	1,105	1,076	-----	29	1,105	34.42
Cities, towns, and villages.....	434	290	141	3	434	69.82
School districts.....	318	318	-----	-----	318	(¹)
COVINGTON.....	422	416	-----	6	406	26.89
County.....	268	263	-----	5	268	17.75
Cities, towns, and villages.....	77	76	-----	1	65	31.37
School districts.....	77	77	-----	-----	73	(¹)
DE SOTO.....	1,159	847	311	1	1,090	42.58
County.....	480	480	-----	-----	480	18.75
Cities, towns, and villages.....	35	34	-----	1	18	12.59
School districts.....	244	244	-----	-----	202	(¹)
Other civil divisions.....	400	89	311	-----	390	(¹)
FORREST.....	3,004	2,775	220	9	3,004	95.06
County.....	527	518	-----	9	527	16.68
Cities, towns, and villages.....	2,231	2,011	220	-----	2,231	114.41
School districts.....	246	246	-----	-----	246	(¹)
FRANKLIN.....	332	284	-----	48	332	27.06
County.....	283	273	-----	10	283	23.07
School districts.....	49	11	-----	38	49	(¹)
GEORGE.....	197	197	-----	-----	149	18.86
County.....	128	128	-----	-----	80	10.13
Cities, towns, and villages.....	5	5	-----	-----	5	6.00
School districts.....	64	64	-----	-----	64	(¹)
GREENE.....	127	123	-----	4	127	11.87
County.....	91	87	-----	4	91	8.50
Cities, towns, and villages.....	15	15	-----	-----	15	22.66
School districts.....	21	21	-----	-----	21	(¹)
GRENADA.....	1,055	856	199	-----	987	57.05
County.....	764	764	-----	-----	744	43.01
Cities, towns, and villages.....	256	84	172	-----	210	45.87
School districts.....	8	8	-----	-----	6	(¹)
Other civil divisions.....	27	-----	27	-----	27	(¹)
HANCOCK.....	2,022	1,991	-----	31	2,022	174.31
County.....	1,860	1,829	-----	31	1,860	160.34
Cities, towns, and villages.....	157	157	-----	-----	157	35.79
School districts.....	5	5	-----	-----	5	(¹)
HARRISON.....	9,721	8,737	942	42	9,665	209.65
County.....	6,481	6,444	-----	37	6,462	140.17
Cities, towns, and villages.....	3,037	2,128	904	5	3,033	91.49
School districts.....	165	165	-----	-----	134	(¹)
Other civil divisions.....	38	-----	38	-----	36	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HINDS	\$12,462	\$10,236	\$2,072	\$154	\$12,444	\$138.42
County.....	4,669	4,669	-----	-----	4,669	51.94
Cities, towns, and villages.....	7,371	5,168	2,072	131	7,359	135.89
School districts.....	422	399	-----	23	416	(¹)
HOLMES	2,154	1,859	280	15	2,133	54.41
County.....	1,149	1,149	-----	-----	1,149	29.31
Cities, towns, and villages.....	493	472	17	4	473	59.13
School districts.....	127	116	-----	11	127	(¹)
Other civil divisions.....	385	122	263	-----	384	(¹)
HUMPHREYS	3,378	2,790	519	69	3,376	131.36
County.....	2,002	2,002	-----	-----	2,002	77.90
Cities, towns, and villages.....	392	323	-----	69	392	94.94
School districts.....	189	189	-----	-----	189	(¹)
Other civil divisions.....	795	276	519	-----	793	(¹)
ISSAQUENA	984	774	210	-----	984	171.61
County.....	613	613	-----	-----	613	106.91
School districts.....	19	19	-----	-----	19	(¹)
Other civil divisions.....	352	142	210	-----	352	(¹)
ITAWAMBA	676	584	81	11	657	35.13
County.....	477	472	-----	5	463	24.76
Cities, towns, and villages.....	54	48	-----	6	54	58.25
School districts.....	64	64	-----	-----	59	(¹)
Other civil divisions.....	81	-----	81	-----	81	(¹)
JACKSON	2,375	2,342	23	10	2,363	147.94
County.....	1,522	1,519	-----	3	1,522	95.29
Cities, towns, and villages.....	821	791	23	7	809	95.68
School districts.....	32	32	-----	-----	32	(¹)
JASPER	382	347	11	24	360	19.25
County.....	258	238	-----	20	251	13.42
Cities, towns, and villages.....	24	9	11	4	24	11.10
School districts.....	100	100	-----	-----	85	(¹)
JEFFERSON	727	727	-----	-----	694	48.56
County.....	578	578	-----	-----	546	38.21
Cities, towns, and villages.....	22	22	-----	-----	21	24.76
School districts.....	127	127	-----	-----	127	(¹)
JEFFERSON DAVIS	101	82	17	2	91	6.28
County.....	1	-----	-----	1	1	.07
Cities, towns, and villages.....	17	-----	17	-----	17	17.19
School districts.....	83	82	-----	1	73	(¹)
JONES	3,159	2,870	201	88	3,099	72.07
County.....	1,341	1,359	-----	2	1,298	30.19
Cities, towns, and villages.....	1,659	1,376	201	82	1,647	75.91
School districts.....	159	155	-----	4	154	(¹)
KEMPER	625	623	-----	2	622	27.89
County.....	405	405	-----	-----	405	18.16
Cities, towns, and villages.....	114	114	-----	-----	111	38.21
School districts.....	106	104	-----	2	106	(¹)
LAFAYETTE	1,302	1,016	273	13	1,288	64.08
County.....	719	719	-----	-----	706	35.12
Cities, towns, and villages.....	322	209	113	-----	322	88.83
School districts.....	101	88	-----	13	100	(¹)
Other civil divisions.....	160	-----	160	-----	160	(¹)
LAMAR	353	295	-----	58	328	25.53
County.....	210	200	-----	10	210	16.34
Cities, towns, and villages.....	31	29	-----	2	26	5.63
School districts.....	112	66	-----	46	92	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAUDERDALE	\$5,488	\$4,690	\$752	\$46	\$5,481	\$101.69
County.....	1,892	1,892	—	—	1,892	35.10
Cities, towns, and villages.....	3,394	2,641	752	1	3,387	105.84
School districts.....	202	157	—	45	202	(1)
LAWRENCE	508	508	—	—	481	38.57
County.....	368	368	—	—	349	27.98
School districts.....	140	140	—	—	132	(1)
LEAKE	583	495	88	—	573	25.35
County.....	238	238	—	—	228	10.09
Cities, towns, and villages.....	93	93	—	—	93	42.60
School districts.....	164	164	—	—	164	(1)
Other civil divisions.....	88	—	88	—	88	(1)
LEE	1,976	1,822	154	—	1,927	53.09
County.....	1,199	1,199	—	—	1,174	32.34
Cities, towns, and villages.....	526	526	—	—	504	61.17
School districts.....	97	97	—	—	95	(1)
Other civil divisions.....	154	—	154	—	154	(1)
LEFLORE	3,544	2,964	411	169	3,382	60.07
County.....	1,173	1,123	—	50	1,173	20.83
Cities, towns, and villages.....	1,321	1,023	200	98	1,167	87.15
School districts.....	203	182	—	21	203	(1)
Other civil divisions.....	847	636	211	—	839	(1)
LINCOLN	1,793	1,624	160	9	1,781	66.95
County.....	944	944	—	—	944	35.49
Cities, towns, and villages.....	727	558	160	9	715	99.86
School districts.....	122	122	—	—	122	(1)
LOWNDES	1,701	1,433	266	2	1,695	55.76
County.....	550	550	—	—	550	18.09
Cities, towns, and villages.....	907	641	266	—	907	76.03
School districts.....	244	242	—	2	238	(1)
MADISON	2,587	2,576	—	11	2,574	69.76
County.....	1,838	1,882	—	6	1,838	51.17
Cities, towns, and villages.....	637	632	—	5	624	114.39
School districts.....	62	62	—	—	62	(1)
MARION	519	410	109	—	519	25.44
County.....	175	175	—	—	175	8.58
Cities, towns, and villages.....	285	176	109	—	285	58.97
School districts.....	59	59	—	—	59	(1)
MARSHALL	1,185	924	252	9	1,136	45.68
County.....	787	781	—	6	787	31.65
Cities, towns, and villages.....	257	96	161	—	221	69.89
School districts.....	50	47	—	3	50	(1)
Other civil divisions.....	91	—	91	—	78	(1)
MONROE	1,734	1,449	257	28	1,686	45.94
County.....	973	973	—	—	957	26.08
Cities, towns, and villages.....	586	350	232	4	562	64.69
School districts.....	150	126	—	24	142	(1)
Other civil divisions.....	25	—	25	—	25	(1)
MONTGOMERY	1,274	1,071	157	46	1,248	82.11
County.....	690	664	—	26	690	45.39
Cities, towns, and villages.....	431	330	81	20	405	108.38
School districts.....	77	77	—	—	77	(1)
Other civil divisions.....	76	—	76	—	76	(1)
NESHOMA	1,040	843	194	3	1,040	37.14
County.....	358	358	—	—	358	12.79
Cities, towns, and villages.....	362	360	—	2	362	141.41
School districts.....	126	125	—	1	126	(1)
Other civil divisions.....	194	—	194	—	194	(1)

1 Not computed.

970 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEWTON	\$1, 205	\$1, 026	\$152	\$27	\$1, 197	\$51. 37
County.....	510	510	—	—	510	21. 59
Cities, towns, and villages.....	509	418	84	7	503	93. 60
School districts.....	118	98	—	20	118	(1)
Other civil divisions.....	68	—	68	—	66	(1)
NOXUBEE	942	855	87	—	917	35. 41
County.....	664	664	—	—	664	25. 64
Cities, towns, and villages.....	265	178	87	—	240	61. 81
School districts.....	13	13	—	—	13	(1)
OKTIBBEHA	1, 257	1, 153	93	11	1, 252	64. 21
County.....	837	835	—	2	837	42. 92
Cities, towns, and villages.....	390	310	71	9	390	79. 74
School districts.....	8	8	—	—	8	(1)
Other civil divisions.....	22	—	22	—	17	(1)
PANOLA	1, 216	521	695	—	1, 150	39. 93
County.....	253	253	—	—	218	7. 57
Cities, towns, and villages.....	214	214	—	—	188	44. 70
School districts.....	54	54	—	—	51	(1)
Other civil divisions.....	695	—	695	—	693	(1)
PEARL RIVER	151	93	—	58	146	7. 26
County.....	50	—	—	50	50	2. 49
Cities, towns, and villages.....	68	68	—	—	66	10. 65
School districts.....	33	25	—	8	30	(1)
PERRY	365	350	—	15	353	43. 06
County.....	290	290	—	—	288	36. 13
Cities, towns, and villages.....	31	31	—	—	31	32. 63
School districts.....	44	29	—	15	34	(1)
PIKE	2, 180	466	1, 636	78	2, 180	66. 46
County.....	290	285	—	5	290	8. 84
Cities, towns, and villages.....	1, 884	175	1, 636	73	1, 884	133. 84
School districts.....	6	6	—	—	6	(1)
PONTOTOC	1, 611	1, 548	60	3	1, 607	71. 74
County.....	1, 277	1, 277	—	—	1, 277	57. 01
Cities, towns, and villages.....	159	127	29	3	155	44. 12
School districts.....	144	144	—	—	144	(1)
Other civil divisions.....	31	—	31	—	31	(1)
PRENTISS	825	808	5	12	825	42. 31
County.....	498	496	—	12	498	25. 64
Cities, towns, and villages.....	272	272	—	—	272	91. 31
School districts.....	50	50	—	—	50	(1)
Other civil divisions.....	5	—	5	—	5	(1)
QUITMAN	3, 460	1, 702	1, 756	2	3, 378	128. 93
County.....	1, 168	1, 168	—	—	1, 130	43. 13
Cities, towns, and villages.....	196	156	40	—	196	70. 71
School districts.....	142	140	—	2	137	(1)
Other civil divisions.....	1, 954	238	1, 716	—	1, 915	(1)
RANKIN	620	618	—	2	588	28. 82
County.....	458	458	—	—	458	22. 45
Cities, towns, and villages.....	52	50	—	2	52	20. 29
School districts.....	110	110	—	—	78	(1)
SCOTT	624	534	30	60	622	28. 66
County.....	242	211	—	31	242	11. 15
Cities, towns, and villages.....	187	185	—	2	187	48. 43
School districts.....	165	138	—	27	165	(1)
Other civil divisions.....	30	—	30	—	28	(1)

¹ Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHARKEY	\$2,227	\$1,505	\$722	-----	\$2,221	\$160.05
County.....	1,030	1,030	-----	-----	1,030	74.22
School districts.....	249	249	-----	-----	249	(1)
Other civil divisions.....	948	226	722	-----	942	(1)
SIMPSON	644	644	-----	-----	552	25.79
County.....	442	442	-----	-----	352	16.45
Cities, towns, and villages.....	141	141	-----	-----	141	48.01
School districts.....	61	61	-----	-----	59	(1)
SMITH	504	537	-----	\$57	584	31.06
County.....	471	434	-----	37	461	24.52
Cities, towns, and villages.....	2	2	-----	-----	2	.86
School districts.....	121	101	-----	20	121	(1)
STONE	276	255	-----	21	256	44.88
County.....	141	121	-----	20	122	21.39
Cities, towns, and villages.....	86	86	-----	-----	86	80.07
School districts.....	49	48	-----	1	48	(1)
SUNFLOWER	5,120	4,404	629	87	5,089	72.91
County.....	2,883	2,883	-----	-----	2,883	41.30
Cities, towns, and villages.....	826	567	222	37	819	90.97
School districts.....	282	232	-----	50	282	(1)
Other civil divisions.....	1,129	722	407	-----	1,105	(1)
TALLAHATCHIE	3,150	2,275	861	14	3,098	87.10
County.....	1,621	1,621	-----	-----	1,621	45.57
Cities, towns, and villages.....	349	306	29	14	306	68.66
School districts.....	129	129	-----	-----	129	(1)
Other civil divisions.....	1,051	219	832	-----	1,042	(1)
TATE	763	619	113	31	686	38.82
County.....	338	326	-----	12	338	19.13
Cities, towns, and villages.....	181	176	-----	5	123	63.80
School districts.....	131	117	-----	14	112	(1)
Other civil divisions.....	113	-----	113	-----	113	(1)
TIPPAH	491	449	35	7	490	25.52
County.....	344	339	-----	5	344	17.92
Cities, towns, and villages.....	26	24	-----	2	25	12.27
School districts.....	86	86	-----	-----	86	(1)
Other civil divisions.....	35	-----	35	-----	35	(1)
TISHOMINGO	738	674	46	18	735	44.28
County.....	584	574	-----	10	584	35.18
Cities, towns, and villages.....	57	53	-----	4	54	14.65
School districts.....	51	47	-----	4	51	(1)
Other civil divisions.....	46	-----	46	-----	46	(1)
TUNICA	1,766	1,168	598	-----	1,694	79.16
County.....	617	617	-----	-----	617	28.83
Cities, towns, and villages.....	121	97	24	-----	60	57.53
School districts.....	79	79	-----	-----	79	(1)
Other civil divisions.....	949	375	574	-----	938	(1)
UNION	1,354	1,267	59	28	1,302	60.56
County.....	1,006	980	-----	26	1,006	46.79
Cities, towns, and villages.....	235	233	-----	2	183	46.78
School districts.....	54	54	-----	-----	54	(1)
Other civil divisions.....	59	-----	59	-----	59	(1)
WALTHALL	290	290	-----	-----	262	18.85
County.....	260	260	-----	-----	232	16.69
Cities, towns, and villages.....	17	17	-----	-----	17	15.43
School districts.....	13	13	-----	-----	13	(1)

1 Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WARREN	\$3,882	\$3,819	\$62	\$1	\$3,822	\$105.58
County.....	1,681	1,681	—	—	1,681	46.44
Cities, towns, and villages.....	2,086	2,023	62	1	2,026	85.13
School districts.....	112	112	—	—	112	(¹)
Other civil divisions.....	3	3	—	—	3	(¹)
WASHINGTON	7,227	5,862	1,328	37	7,062	128.45
County.....	3,383	3,383	—	—	3,208	58.43
Cities, towns, and villages.....	1,215	1,176	2	37	1,215	64.35
School districts.....	245	245	—	—	245	(¹)
Other civil divisions.....	2,384	1,058	1,326	—	2,384	(¹)
WAYNE	744	593	111	40	743	48.58
County.....	499	478	—	21	499	32.63
Cities, towns, and villages.....	225	110	111	4	224	151.56
School districts.....	20	5	—	15	20	(¹)
WEBSTER	811	660	123	28	781	64.40
County.....	581	554	—	27	581	47.91
Cities, towns, and villages.....	160	77	82	1	130	63.48
School districts.....	29	29	—	—	29	(¹)
Other civil divisions.....	41	—	41	—	41	(¹)
WILKINSON	628	615	—	13	627	44.92
County.....	491	478	—	13	491	35.18
Cities, towns, and villages.....	90	90	—	—	89	28.06
School districts.....	47	47	—	—	47	(¹)
WINSTON	959	825	134	—	890	40.83
County.....	481	481	—	—	455	20.87
Cities, towns, and villages.....	301	301	—	—	301	85.05
School districts.....	43	43	—	—	—	—
Other civil divisions.....	134	—	134	—	134	(¹)
YALOBUSHA	1,155	961	114	80	1,143	64.39
County.....	716	716	—	—	716	40.34
Cities, towns, and villages.....	307	204	60	43	295	61.52
School districts.....	78	41	—	37	78	(¹)
Other civil divisions.....	54	—	54	—	54	(¹)
YAZOO	2,435	1,890	497	48	2,344	62.84
County.....	919	919	—	—	919	24.64
Cities, towns, and villages.....	722	658	56	8	635	100.78
School districts.....	209	169	—	40	209	(¹)
Other civil divisions.....	585	144	441	—	581	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$44, 108	\$33, 922	\$9, 368	\$918	\$42, 653	\$81. 51
30,000 population and over.....	10, 535	7, 649	2, 754	132	10, 528	127. 46
Jackson.....	7, 141	5, 008	2, 002	131	7, 141	141. 13
Meridian.....	3, 394	2, 641	752	1	3, 387	105. 84
8,000 to 30,000 population.....	15, 742	11, 992	3, 397	353	15, 479	95. 08
Vicksburg.....	2, 086	2, 023	62	1	2, 026	85. 13
Hattiesburg.....	2, 230	2, 011	219	-----	2, 230	114. 36
Laurel.....	1, 596	1, 317	201	78	1, 586	84. 36
Biloxi.....	1, 647	1, 113	534	-----	1, 643	106. 00
Greenville.....	964	964	-----	-----	964	64. 70
Natchez.....	1, 168	1, 165	-----	3	1, 117	82. 13
Gulfport.....	1, 099	753	346	-----	1, 099	82. 63
Greenwood.....	1, 192	969	133	90	1, 054	90. 09
Columbus.....	907	641	266	-----	907	83. 98
Clarksdale.....	1, 144	1, 036	-----	108	1, 144	108. 95
McComb.....	1, 709	-----	1, 636	73	1, 709	164. 33
2,500 to 8,000 population.....	9, 634	7, 379	1, 981	274	8, 860	87. 32
Tupelo.....	505	505	-----	-----	484	76. 09
Corinth.....	765	429	336	-----	419	67. 36
Yazoo City.....	722	658	56	8	635	113. 82
Brookhaven.....	727	558	160	9	715	135. 21
Columbia.....	285	176	109	-----	285	58. 97
Canton.....	614	609	-----	5	601	127. 20
Picayune.....	32	32	-----	-----	30	6. 39
West Point.....	455	448	2	5	350	74. 83
Grenada.....	255	83	172	-----	209	48. 06
Pascagoula.....	362	346	13	3	357	82. 28
Aberdeen.....	322	188	130	4	305	77. 71
Water Valley.....	279	176	60	43	266	71. 16
Bay St. Louis.....	143	143	-----	-----	143	38. 40
Starkville.....	371	291	71	9	371	102. 71
Cleveland.....	216	138	78	-----	216	66. 67
Kosciusko.....	616	240	327	49	606	187. 21
Amory.....	262	160	102	-----	257	79. 96
New Albany.....	235	233	-----	2	183	57. 42
Indianola.....	490	323	130	37	490	157. 25
Louisville.....	292	292	-----	-----	292	96. 91
Pass Christian.....	123	94	24	5	123	40. 95
Oxford.....	322	209	113	-----	322	111. 42
Belzoni.....	357	288	-----	69	357	130. 53
Winston.....	421	320	81	20	396	151. 90
Lexington.....	101	80	17	4	86	33. 20
Philadelphia.....	362	360	-----	2	362	141. 41
Less than 2,500 population.....	8, 197	6, 902	1, 136	159	7, 786	44. 12

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$179,362	\$111,499	\$38,689	\$88.37	\$62.37	\$15.95
State government.....	36,320	14,864	4,461	17.94	8.30	2.41
Counties.....	73,148	9,836	10,624	36.00	5.41	5.66
Cities, towns, and villages.....	42,653	22,878	11,705	81.51	54.26	31.81
School districts.....	8,654	3,712	(¹)	(²)	(²)	(³)
Other civil divisions.....	18,587	\$ 60,209	\$ 1,839	(⁴)	(⁴)	(⁴)
Adams.....	1,660	945	873	69.75	42.62	34.53
Alcorn.....	1,595	1,174	252	66.46	52.90	13.11
Amite.....	502	362	23	25.35	19.10	.97
Attala.....	2,005	732	85	76.53	29.47	2.88
Benton.....	422	310	7	43.00	31.43	.67
Bolivar.....	6,771	8,868	1,014	92.37	147.99	19.02
Calhoun.....	672	886	104	36.72	52.68	5.74
Carroll.....	488	386	104	24.69	9.00	4.42
Chickasaw.....	1,690	1,062	244	81.11	47.80	10.25
Choctaw.....	638	426	20	51.71	34.10	1.38
Claiborne.....	696	587	139	57.27	45.08	7.97
Clarke.....	432	261	16	21.60	14.54	.72
Clay.....	898	758	420	49.89	43.33	20.56
Coahoma.....	4,386	4,891	620	93.12	112.72	16.84
Copiah.....	1,857	1,536	429	57.85	53.56	11.78
Covington.....	406	306	263	26.89	20.59	13.99
De Soto.....	1,090	955	282	42.58	38.70	12.21
Forrest.....	3,004	1,538	900	95.06	71.98	37.52
Franklin.....	332	441	80	27.06	31.15	5.13
George.....	149	176	77	18.86	31.57	11.06
Greene.....	127	126	32	11.87	10.90	5.05
Grenada.....	987	809	182	57.05	59.45	11.22
Hancock.....	2,022	232	206	174.31	22.31	16.54
Harrison.....	9,665	1,381	755	209.65	40.79	19.31
Hinds.....	12,444	5,710	2,357	138.42	99.98	34.99
Holmes.....	2,133	1,921	213	54.41	54.05	5.35
Humphreys ¹	3,376	2,275	-----	131.36	115.11	-----
Issaquena.....	984	214	38	171.61	28.05	3.56
Itawamba.....	657	555	38	35.13	34.86	2.56
Jackson.....	2,363	1,172	129	147.94	58.07	7.90
Jasper.....	360	236	29	19.25	12.73	1.47
Jefferson.....	694	476	52	48.56	29.85	2.88
Jefferson Davis.....	91	67	60	6.28	5.22	4.20
Jones.....	3,099	1,472	582	72.07	43.68	17.22
Kemper.....	622	396	136	27.89	20.19	6.69
Lafayette.....	1,288	878	303	64.08	45.63	13.86
Lamar.....	328	473	100	25.53	35.94	7.66
Lauderdale.....	5,481	2,953	1,859	101.69	64.34	37.35
Lawrence.....	451	365	91	38.57	28.79	6.27
Leake.....	573	187	6	25.35	10.99	.33
Lee.....	1,927	1,084	567	53.09	36.39	18.22
Leflore.....	3,382	2,881	721	60.07	76.81	17.88
Lincoln.....	1,781	1,101	336	66.95	44.67	10.88
Lowndes.....	1,695	1,178	328	55.76	42.64	10.51
Madison.....	2,574	1,175	165	69.76	40.13	4.88
Marion.....	519	245	150	25.44	13.93	8.62
Marshall.....	1,136	662	36	45.68	25.34	1.33
Monroe.....	1,686	1,653	726	45.94	50.68	19.90
Montgomery.....	1,248	391	127	82.11	28.30	6.78
Neshoba.....	1,040	546	127	37.14	27.78	6.45
Newton.....	1,197	577	11	51.37	27.84	.45
Noxubee.....	917	781	550	35.41	32.94	19.31
Oktoberbeha.....	1,252	775	146	64.21	45.94	7.44
Panola.....	1,150	772	145	39.93	27.71	4.52
Pearl River.....	146	270	85	7.26	16.14	7.19

¹ Debt on account of schools is included with county, city, town, or village liabilities.² Not computed.³ Includes \$40,249, debt of road districts. For 1931 similar debt is included with county liabilities.⁴ Includes \$1,799,000, indebtedness of Yazoo and Mississippi Delta Levee District; not distributable by counties.⁵ Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Perry.....	\$353	\$216	\$116	\$43.06	\$23.19	\$13.04
Pike.....	2,180	1,728	145	66.46	58.53	3.60
Pontotoc.....	1,607	1,042	32	71.74	52.02	1.57
Prentiss.....	825	628	178	42.31	35.32	10.28
Quitman.....	3,378	2,357	196	128.93	107.18	14.41
Rankin.....	588	387	46	28.82	19.09	1.84
Scott.....	622	362	102	28.66	22.03	5.81
Sharkey.....	2,221	1,724	56	160.05	118.03	3.31
Simpson.....	552	619	137	25.79	33.76	7.38
Smith.....	584	142	49	31.06	8.76	2.74
Stone ¹	256	89	---	44.88	13.25	---
Sunflower.....	5,089	4,502	366	72.91	94.28	11.12
Tallahatchie.....	3,098	2,121	282	87.10	56.22	8.78
Tate.....	686	706	66	38.82	35.97	3.33
Tippah.....	490	146	34	25.52	9.33	2.25
Tishomingo.....	735	319	24	44.28	20.45	1.74
Tunica.....	1,694	1,721	64	79.16	82.62	3.33
Union.....	1,302	1,244	160	60.56	61.27	8.06
Walthall ¹	262	352	---	18.85	25.49	---
Warren.....	3,822	2,550	1,232	105.58	76.44	32.85
Washington.....	7,052	6,964	832	128.45	132.37	17.00
Wayne.....	743	238	10	48.58	15.20	.65
Webster.....	781	188	54	64.40	14.87	3.56
Wilkinson.....	627	370	103	44.92	24.15	5.72
Winston.....	890	650	46	40.83	35.35	2.55
Yalobusha.....	1,143	513	219	64.39	27.41	9.91
Yazoo.....	2,344	2,168	485	62.84	56.68	10.19

¹ Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property	Other property					
State total.....	\$692,655	\$474,315	\$110,552	\$107,788	\$708,396	\$411,551	\$340.87	\$395.62	\$319.36
Adams.....	12,634	8,512	3,010	1,112	11,469	7,947	530.84	517.04	314.66
Alcorn.....	7,302	4,176	1,256	1,870	6,603	4,263	304.25	297.52	222.13
Amite.....	4,775	3,586	577	612	5,488	4,025	241.16	289.45	169.97
Attala.....	4,529	2,861	972	696	5,177	4,432	172.86	206.47	149.24
Benton.....	2,868	1,984	245	639	2,906	1,711	292.27	294.95	167.03
Bolivar.....	27,747	21,793	3,359	2,595	30,554	7,499	378.54	506.88	140.73
Calhoun.....	3,147	2,408	587	152	3,470	2,424	171.97	206.29	133.76
Carroll.....	3,759	2,444	548	767	3,710	3,690	190.18	182.54	157.19
Chickasaw.....	5,486	4,027	598	861	6,488	5,271	263.31	292.07	221.39
Choctaw.....	2,455	1,523	383	549	2,629	2,026	198.96	210.50	137.03
Claiborne.....	4,193	2,499	752	942	4,883	3,457	345.05	375.11	198.64
Clarke.....	5,841	3,142	1,054	1,645	7,573	4,933	292.05	422.39	215.48
Clay.....	6,035	4,358	908	769	6,878	4,482	335.28	393.25	219.61
Coahoma.....	23,239	18,073	3,100	2,066	25,267	6,199	493.40	582.34	168.49
Copiah.....	8,838	5,225	1,474	2,139	9,470	6,753	275.33	330.27	185.48
Covington.....	2,665	1,785	463	417	3,109	3,463	176.49	209.10	184.32
De Soto.....	8,197	5,425	858	1,914	8,298	4,388	320.20	336.30	189.72
Forrest.....	17,380	11,072	4,084	2,224	15,716	8,361	550.00	735.39	348.75
Franklin.....	3,446	1,766	768	912	4,583	2,536	280.89	323.72	161.66
George.....	2,931	2,239	426	266	2,541	1,935	371.01	456.69	277.79

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property	Other property					
Greene	\$3,319	\$2,368	\$714	\$237	\$6,351	\$3,128	\$310.19	\$549.50	\$489.79
Grenada	6,264	3,366	1,263	1,635	5,533	3,784	362.08	406.63	232.85
Hancock	5,606	4,185	456	965	5,479	3,629	483.28	527.84	290.99
Harrison	24,845	17,958	3,035	3,852	17,997	15,273	538.94	531.38	390.66
Hinds	50,154	32,959	8,928	8,267	31,785	18,531	557.89	556.56	275.15
Holmes	11,486	6,607	2,069	2,780	11,470	7,695	293.01	322.77	193.24
Humphreys	9,225	7,791	1,067	367	9,492		358.95	480.34	
Issaquena	3,510	2,900	336	274	4,816	1,722	612.14	632.16	162.31
Itawamba	2,131	1,613	434	84	2,045	1,559	113.96	128.32	105.02
Jackson	9,614	6,171	1,718	1,725	7,915	5,059	601.89	392.28	310.23
Jasper	3,981	2,514	617	850	4,817	3,805	212.89	260.20	195.05
Jefferson	4,178	2,617	597	964	4,642	2,883	292.35	291.12	158.25
Jefferson Davis	2,620	2,028	404	188	4,415	3,204	180.69	346.12	224.18
Jones	16,552	10,138	4,188	2,226	14,994	9,234	384.93	444.94	273.21
Kemper	4,340	2,867	718	755	5,327	3,987	194.62	271.51	195.94
Lafayette	4,461	2,894	733	834	4,906	4,244	221.94	254.92	193.93
Lamar	4,890	2,977	809	1,104	6,965	5,720	380.60	529.32	437.81
Lauderdale	27,303	16,973	4,734	5,596	24,422	16,444	506.55	532.10	330.41
Lawrence	2,875	1,855	467	553	4,257	2,993	230.53	336.16	205.93
Leake	5,407	4,614	679	114	3,538	2,557	239.25	208.47	137.42
Lee	10,400	7,005	1,595	1,800	10,332	6,692	286.50	346.66	214.84
Leflore	19,250	14,585	2,688	1,977	19,544	9,208	341.92	521.11	228.28
Lincoln	8,546	5,120	1,353	2,073	8,430	7,358	321.28	341.95	238.22
Lowndes	12,139	8,137	2,168	1,834	11,389	7,175	399.31	412.17	229.78
Madison	10,847	7,463	1,746	1,638	10,553	6,836	293.96	360.26	202.07
Marion	4,980	3,445	915	620	5,382	6,244	244.12	305.35	359.70
Marshall	6,874	3,898	1,133	1,842	7,285	4,868	276.41	279.08	181.66
Monroe	11,351	7,348	1,748	2,255	11,814	6,339	309.29	362.26	173.83
Montgomery	4,200	2,393	767	1,040	4,106	3,586	276.32	297.43	195.54
Neshoba	4,285	2,808	1,078	404	3,940	3,532	153.04	200.56	179.39
Newton	6,252	3,822	1,090	1,340	6,139	4,682	268.33	296.20	193.62
Noxubee	7,749	5,761	1,195	793	8,397	5,638	299.19	354.14	197.79
Oktibbeha	5,444	3,889	811	744	5,448	3,260	279.18	322.91	165.70
Panola	8,455	5,398	1,468	1,589	9,330	6,684	293.58	335.07	208.87
Pearl River	9,283	5,865	1,782	1,636	15,371	5,641	461.84	919.11	478.54
Perry	3,251	2,541	349	361	6,170	5,423	396.61	661.85	609.94
Pike	10,323	5,544	1,753	3,116	10,120	8,700	314.73	342.72	215.16
Pontotoc	4,102	3,152	618	332	4,168	2,695	183.13	208.06	133.78
Prentiss	4,445	3,284	608	608	4,586	3,474	227.95	257.93	200.82
Quitman	9,073	7,372	571	1,130	9,697	2,783	346.30	440.97	204.73
Rankin	5,256	3,071	725	1,460	6,953	5,891	257.65	343.00	236.60
Scott	4,543	2,566	984	993	5,051	3,212	209.35	307.64	183.50
Sharkey	5,412	3,555	607	1,250	7,048	2,502	390.00	482.36	148.61
Simpson	4,621	3,310	706	605	8,441	4,737	215.93	460.19	254.29
Smith	3,893	3,207	546	140	5,178	3,518	207.07	320.06	198.13
Stone	2,101	1,567	262	272	3,677		368.34	546.45	
Sunflower	24,449	20,396	2,953	1,100	21,388	5,956	350.27	447.92	180.96
Tallahatchie	10,157	7,548	1,068	1,541	12,733	6,039	285.57	337.54	187.80
Tate	4,956	3,592	551	813	5,829	4,282	280.46	296.87	217.20
Tippah	3,544	2,546	687	311	3,061	2,152	184.58	195.94	141.90
Tishomingo	3,947	1,965	532	1,450	4,011	2,625	237.77	256.96	187.22
Tunica	10,243	7,833	672	1,738	11,207	3,047	478.64	537.94	157.50
Union	5,857	3,969	896	992	5,862	3,622	272.42	288.56	182.93
Walthall	2,823	2,170	515	138	3,676		203.09	265.77	
Warren	21,557	14,006	3,981	3,570	19,289	11,613	595.50	578.18	309.78
Washington	23,209	16,588	4,320	2,301	26,371	10,556	422.75	501.27	215.73
Wayne	4,578	3,151	612	815	7,716	4,389	299.31	492.66	284.81
Webster	2,593	1,825	443	325	2,561	2,364	213.80	202.56	155.00
Wilkinson	5,455	4,035	949	471	5,662	2,860	390.84	369.60	158.23
Winston	4,959	3,879	706	374	4,363	3,015	227.48	237.17	166.44
Yalobusha	4,954	2,467	807	1,680	5,489	4,183	279.10	292.94	189.26
Yazoo	12,071	8,091	2,181	1,799	12,651	8,974	323.62	330.75	188.70

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil-lages	School dis-tricts	Other civil divi-sions					
State total.....	\$32, 636	\$5, 541	\$12, 580	\$3, 792	\$5, 279	\$444	\$30, 648	\$9, 911	\$4. 71	\$4. 33	\$2. 41
Adams.....	507	101	120	280	6	—	369	212	4. 01	3. 22	2. 67
Alcorn.....	322	58	126	107	31	—	289	100	4. 41	4. 38	2. 35
Amite.....	258	38	143	19	58	—	200	70	5. 40	3. 64	1. 74
Attala.....	279	36	126	65	52	—	242	107	6. 16	4. 67	2. 41
Benton.....	108	23	66	1	18	—	98	25	3. 77	3. 37	1. 46
Bolivar.....	1, 171	222	464	129	295	61	1, 436	161	4. 22	4. 70	2. 15
Calhoun.....	180	25	97	15	43	—	179	52	5. 72	5. 16	2. 15
Carroll.....	190	30	113	17	30	—	185	92	5. 05	4. 99	2. 49
Chickasaw.....	369	44	179	114	32	—	280	121	6. 73	4. 32	2. 80
Choctaw.....	152	20	85	7	40	—	219	45	6. 19	8. 33	2. 22
Claiborne.....	193	34	112	23	24	—	180	68	4. 60	3. 69	1. 97
Clarke.....	289	47	127	56	59	—	253	74	4. 95	3. 34	1. 50
Clay.....	262	48	106	77	31	—	286	129	4. 34	4. 16	2. 88
Coahoma.....	951	186	346	233	103	83	1, 082	183	4. 09	4. 28	2. 95
Copiah.....	449	71	174	82	122	—	446	151	5. 08	4. 71	2. 24
Covington.....	141	21	58	21	41	—	160	98	5. 29	5. 15	2. 83
De Soto.....	266	65	83	9	102	7	330	112	3. 25	3. 98	2. 55
Forrest.....	836	139	128	469	100	—	764	214	4. 81	4. 86	2. 66
Franklin.....	142	28	60	16	38	—	217	45	4. 12	4. 73	1. 77
George.....	138	23	53	14	48	—	108	44	4. 71	4. 25	2. 27
Greene.....	147	27	58	2	60	—	201	64	4. 43	3. 16	2. 05
Grenada.....	279	50	106	72	51	—	288	98	4. 45	5. 21	2. 69
Hancock.....	390	45	196	93	56	—	239	82	6. 96	4. 36	2. 26
Harrison.....	1, 677	199	664	685	129	—	858	370	6. 75	4. 77	2. 42
Hinds.....	2, 447	401	526	1, 073	147	—	1, 388	498	4. 28	4. 37	2. 69
Holmes.....	447	92	151	80	115	9	599	150	3. 89	5. 22	1. 95
Humphreys ¹	410	74	152	47	118	19	422	—	4. 44	4. 45	—
Issaquena.....	162	28	105	—	21	8	143	29	4. 62	2. 97	1. 68
Itawamba.....	122	17	83	1	21	—	103	30	5. 73	5. 04	1. 92
Jackson.....	477	77	161	196	43	—	403	121	4. 96	5. 09	2. 39
Jasper.....	181	32	68	9	72	—	183	67	4. 55	3. 80	1. 76
Jefferson.....	181	33	109	3	36	—	135	55	4. 33	2. 91	1. 91
Jefferson Davis.....	98	21	93	4	40	—	125	63	3. 74	2. 83	1. 87
Jones.....	828	132	246	365	85	—	606	256	5. 00	3. 37	2. 77
Kemper.....	242	35	109	33	65	—	182	64	5. 58	3. 42	1. 61
Lafayette.....	213	36	94	29	54	—	200	106	4. 77	4. 08	2. 50
Lamar.....	247	39	103	26	79	—	356	126	5. 05	5. 11	2. 20
Lauderdale.....	1, 538	218	481	742	97	—	1, 084	519	5. 63	4. 44	3. 16
Lawrence.....	181	23	56	2	50	—	175	54	4. 56	4. 11	1. 80
Leake.....	133	43	60	27	53	—	81	42	3. 38	2. 29	1. 64
Lee.....	446	83	167	128	68	—	486	157	4. 29	4. 70	2. 35
Leflore.....	851	154	294	265	89	49	972	236	4. 42	4. 97	2. 56
Lincoln.....	486	68	212	140	66	—	407	151	5. 60	4. 83	2. 05
Lowndes.....	417	97	87	109	124	—	447	164	3. 44	3. 92	2. 29
Madison.....	358	87	98	93	80	—	409	133	3. 30	3. 88	1. 95
Marion.....	203	40	55	57	51	—	304	121	4. 08	5. 65	1. 94
Marshall.....	241	55	122	15	49	—	289	91	3. 51	3. 97	1. 87
Monroe.....	452	91	167	132	62	—	454	159	3. 98	3. 84	2. 51
Montgomery.....	235	34	112	54	35	—	172	86	5. 60	4. 19	2. 43
Neshoba.....	218	34	70	46	68	—	193	65	5. 09	4. 90	1. 84

¹ Includes \$458,754, levy of Yazoo and Mississippi Delta Levee District; not distributable by counties.

² Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School dis- tricts	Other civil divi- sions					
Newton.....	\$373	\$50	\$193	\$91	\$39	-----	\$240	\$79	\$5.97	\$3.91	\$1.69
Noxubee.....	373	62	202	63	46	-----	324	153	4.81	3.86	2.71
Oktibbeha.....	309	43	132	90	44	-----	217	79	5.68	3.98	2.42
Panola.....	309	68	120	78	43	-----	398	135	3.65	4.27	2.02
Pearl River.....	556	74	300	75	107	-----	686	121	5.99	4.46	2.15
Perry.....	155	26	77	7	45	-----	290	98	4.77	4.70	1.81
Pike.....	572	83	165	271	53	-----	503	161	5.54	4.97	1.85
Pontotoc.....	239	33	130	45	31	-----	211	45	5.83	5.06	1.67
Prentiss.....	256	36	120	42	58	-----	182	79	5.76	3.97	2.27
Quitman.....	423	72	212	40	80	\$19	480	68	4.66	4.95	2.44
Rankin.....	213	42	72	23	76	-----	305	83	4.05	4.39	1.41
Scott.....	219	36	74	50	59	-----	239	62	4.82	4.73	1.93
Sharkey.....	283	43	129	6	92	13	346	38	5.23	4.91	1.52
Simpson.....	216	37	88	34	57	-----	269	91	4.67	3.19	1.92
Smith.....	260	31	173	3	53	-----	245	74	6.68	4.73	2.10
Stone ¹	156	17	83	19	37	-----	144	-----	7.43	3.92	-----
Sunflower.....	878	195	308	178	141	56	916	148	3.59	4.28	2.48
Tallahatchie.....	491	81	196	90	107	17	650	122	4.83	5.10	2.02
Tate.....	187	40	72	28	47	-----	267	77	3.77	4.58	1.80
Tippah.....	176	28	90	15	43	-----	116	35	4.97	3.79	1.63
Tishomingo.....	200	32	101	22	45	-----	120	43	5.07	2.99	1.64
Tunica.....	312	82	164	10	27	29	528	90	3.05	4.71	2.95
Union.....	308	47	179	47	35	-----	206	77	5.26	3.51	2.13
Walthall ¹	125	22	39	30	34	-----	173	-----	4.43	4.71	-----
Warren.....	1,031	172	345	472	42	-----	797	418	4.78	4.13	3.60
Washington.....	1,036	186	297	330	160	63	1,205	252	4.46	4.57	2.39
Wayne.....	212	37	106	32	37	-----	156	57	4.63	2.02	1.30
Webster.....	181	21	107	25	28	-----	132	51	6.98	5.15	2.16
Wilkinson.....	199	44	114	15	26	-----	197	47	3.65	3.48	1.64
Winston.....	259	40	110	50	59	-----	190	58	5.22	4.35	1.92
Yalobusha.....	323	40	169	64	50	-----	246	104	6.52	4.48	2.49
Yazoo.....	596	97	202	165	121	11	543	247	4.94	4.29	2.75

¹ Organized since 1912.

MISSOURI

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Missouri relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 114 counties, the 773 cities and towns, the 8,893 school districts, and the 1,428 other civil divisions (345 townships, and drainage, levee, and road districts), or a total of 11,209 political units that have power to levy taxes or incur debt.

The data for Missouri were compiled from reports on file in the office of the State superintendent of schools, Jefferson City, Mo., and from reports secured by local agents and through correspondence.

Fiscal year.—For Missouri the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Missouri on January 1, 1932, was 3,652,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Missouri the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$29,214,124. This excess of governmental costs over revenue receipts was 25.5 percent for the State government; 28.5 percent for the counties; 13.5 percent for the cities and towns; and 5.1 percent for the school districts. For the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 1.6. Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$36,163,565.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payment on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total.....	\$184,064,803	100.0	\$213,278,927	100.0	\$334,264,904	100.0	\$103,234,544	100.0
State government.....	51,484,545	28.0	64,610,416	30.3	103,302,485	30.9	5,796,399	5.6
Counties.....	19,201,785	10.4	24,673,911	11.6	37,279,125	11.2	18,995,354	18.4
Cities and towns.....	61,573,400	33.5	69,857,470	32.8	117,643,455	35.2	36,890,608	35.7
School districts.....	47,133,425	25.6	49,540,111	23.2	48,009,710	14.4	38,764,873	37.6
Other civil divisions.....	4,671,668	2.5	4,597,019	2.2	28,030,129	8.4	2,787,310	2.7

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Missouri and all subdivisions of the State amounted to \$184,064,803, or an average of \$50.40 for each person in the State. Of this amount \$51,484,545 was for the State; \$19,201,765 for the counties; \$61,573,400 for the cities and towns; \$47,133,425 for the school districts; and \$4,671,668 for the other civil divisions. The revenues collected include \$99,585,481, general property taxes; \$8,260,804, special taxes; \$251,960, poll taxes; \$28,267,239, licenses and permits; \$6,892,704, special assessments; \$15,212,826, subventions, donations, and pension assessments; \$4,379,123, interest, rents, and highway privileges; \$10,140,554, earnings of public service enterprises; \$10,596,381, earnings of general departments; and \$477,731, fines, forfeits, and escheats. Of the \$15,212,826 classified as subventions, donations, and pension assessments, \$7,898,655 represents subventions by the Federal Government to the State, principally for highways.

The reports received for the townships were incomplete. For this reason data for townships have been included with "other civil divisions" in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$30,825,000 in 1912, \$43,-812,000 in 1922, and \$55,298,158 in 1932, this being an increase of 26.2 percent from 1922 to 1932, and 79.4 percent from 1912 to 1932. Special taxes amounted to \$1,141,000 in 1912, \$5,998,000 in 1922, and \$8,260,804 in 1932. Poll taxes amounted to \$218,000 in 1912, \$37,000 in 1922, and \$135,079 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$6,951,000 in 1912, \$9,423,000 in 1922, and \$28,059,011 in 1932. Special assessments amounted to \$7,408,000 in 1912, \$2,787,000 in 1922, and \$5,427,013 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Missouri and all subdivisions of the State for 1932 amounted to \$213,278,927, or an average expenditure of \$58.40 per person. Of the total amount expended \$64,610,416 was disbursed by the State government; \$24,673,911 by the counties; \$69,857,470 by the cities and towns; \$49,540,111 by the school districts; and \$4,597,019 by the other civil divisions. The total comprises \$127,024,165 for operation and maintenance of general departments; \$6,586,177 for operation and maintenance of public-service enterprises; \$14,290,-896 for interest on debt; and \$65,377,689 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Missouri were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for

the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$40,220,000 to \$85,777,091, or 113.3 percent; interest payments, from \$2,375,000 to \$10,738,536, or 352.1 percent; and outlay payments, from \$16,014,000 to \$59,857,287, or 273.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt, less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Missouri and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$334,264,904, or an average per capita of \$91.53. In 1922 the average per capita was \$34.46, and in 1912, \$18.37.

Of the total debt reported for 1932, \$103,302,485 was for the State government; \$37,279,125 for the counties; \$117,643,455 for the cities and towns; \$48,009,710 for the school districts; and \$28,030,129 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 239.2 percent from 1922 to 1932 and 2,111.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 163 percent from 1922 to 1932 and 305.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

In counties, assessment of real and personal property is generally made by the county assessor, who is elected every 4 years. In counties having a township organization, the township clerk, elected biennially, is ex-officio assessor. Cities of the first, second, third, and fourth class provide for the assessment and collection of taxes and in some cases set up their own board of appeals.

The assessed valuation of all property in Missouri subject to levies of the general property tax was \$4,788,878,616 in 1932 as compared with \$4,633,400,000 in 1922 and \$1,860,088,000 in 1912. The per capita assessed valuation increased from \$554.59 in 1912 to \$1,349.84 in 1922, and decreased to \$1,311.30 in 1932.

TAX LEVIES

Taxes are collected by county tax collectors. Such collectors proceed to collect taxes upon receiving the tax books from the assessors. At least 20 days' notice is given as to the time taxes are due. If not paid at such time, they become delinquent. County collectors are required to collect all tax levies made for school purposes and pay the same over to the county treasurer.

The total levies of the general property tax for the State and all subdivisions were \$35,491,000 for 1912, \$91,445,000 for 1922, and \$103,234,544 for 1932, this being a per capita of \$10.58, \$26.64, and \$28.27, respectively.

Of the total levies reported for 1932, \$5,796,399 was for the State government; \$18,995,354 for the counties; \$36,890,608 for the cities and towns; \$38,764,873 for the school districts; and \$2,787,310 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.91 for 1912, \$1.97 for 1922, and \$2.16 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1900	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total.....	3, 632, 000	\$184, 065	\$50. 40	\$136, 366	\$99, 586	\$252	\$38, 267	\$6, 892	\$478	\$14, 571	\$643	\$4, 379	\$10, 596	\$10, 141
State government.....	(1)	51, 485	14. 12	\$ 36, 756	5, 889	---	22, 606	---	2	7, 899	81	740	6, 007	---
Counties.....	2, 821, 700	\$ 19, 202	6. 81	17, 031	16, 877	97	57	37	61	\$ 164	34	231	1, 644	---
Cities and towns.....	2, 276, 026	61, 573	27. 05	36, 704	34, 021	80	5, 603	5, 428	391	58	496	3, 111	2, 246	10, 139
School districts.....	47, 133	47, 133	(1)	39, 825	39, 825	---	---	---	24	---	1	280	553	---
Other civil divisions.....	4, 672	4, 672	(1)	3, 050	2, 974	75	1	1, 427	---	6, 450	30	17	146	2
ADAIR.....	19, 436	505	25. 98	411	405	---	6	6	4	31	---	1	8	44
County.....	19, 436	146	7. 51	141	141	---	---	---	4	---	---	---	1	4
Cities and towns.....	10, 063	110	10. 93	61	55	---	6	---	---	31	---	1	4	44
School districts.....	---	209	(1)	175	175	---	---	6	---	---	---	---	3	---
Other civil divisions.....	40	40	(1)	34	34	---	---	---	---	---	---	---	---	---
ANDREW.....	13, 469	355	26. 36	272	272	---	---	41	---	22	---	1	13	6
County.....	13, 469	117	8. 69	106	106	---	---	---	---	---	---	1	10	---
Cities and towns.....	3, 485	24	6. 89	17	17	---	---	---	---	---	---	---	1	6
School districts.....	---	151	(1)	127	127	---	---	---	---	22	---	---	2	---
Other civil divisions.....	63	63	(1)	22	22	---	---	41	---	---	---	---	---	---
ATCHISON.....	13, 500	420	31. 11	352	351	---	1	22	---	30	---	3	8	5
County.....	13, 500	123	9. 11	114	114	---	---	---	---	---	---	3	6	---
Cities and towns.....	4, 705	40	8. 50	33	32	---	1	1	---	---	---	---	1	5
School districts.....	---	191	(1)	160	160	---	---	---	---	30	---	---	---	---
Other civil divisions.....	66	66	(1)	45	45	---	---	21	---	---	---	---	---	---
AUDRAIN.....	22, 300	528	23. 68	486	462	1	23	6	---	24	---	2	6	4
County.....	22, 300	127	5. 70	122	121	---	1	---	---	---	---	1	4	---
Cities and towns.....	12, 981	85	6. 56	73	50	---	22	6	---	---	---	1	1	4
School districts.....	---	260	(1)	235	235	---	---	---	---	24	---	---	1	---
Other civil divisions.....	56	56	(1)	56	56	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
BARRY	22,803	\$460	\$20.17	\$280	\$273	\$2	\$5		\$2	\$92		\$1	\$5	\$80
County	22,803	74	3.25	69	68	1							2	
Cities and towns	22,803	111	17.81	29	23	1	5						2	
School districts	6,233	244	()	151	151					92			1	
Other civil divisions		31	()	31	31									
BARTON	14,560	278	19.09	210	208		2			62			9	7
County	14,560	67	4.60	66	66								1	
Cities and towns	14,560	20	3.79	13	11		2							7
School districts	5,276	144	()	92	92					62				
Other civil divisions		47	()	39	39								8	
BATES	22,068	589	26.69	428	423	2	3	\$14	1	38		1	29	78
County	22,068	174	7.88	143	143				1				29	
Cities and towns	22,068	111	13.57	83	29	1	3							78
School districts	8,182	224	()	186	186			14		38				
Other civil divisions		80	()	66	66	1								
BENTON	11,708	231	19.73	162	157	2	3	32	1	24		2	8	2
County	11,708	98	8.37	66	66			32	1			2	7	
Cities and towns	11,708	21	8.38	19	16	1	3							2
School districts	2,507	104	()	79	79					24			1	
Other civil divisions		8	()	8	7	1								
BOLLINGER	12,269	153	12.47	108	107		1	4		37		1	3	
County	12,269	61	4.97	58	57		1					1	2	
Cities and towns	12,269	2	1.49	3	2									
School districts	1,342	74	()	37	37					37				
Other civil divisions		16	()	11	11			4					1	

BOONE.....	31,200	1,093	35.03	608	563	31	14	23	2	41	51	5	33	380
County.....	31,200	1,127	4.07	114	113	---	1	---	---	---	1	---	12	---
Cities and towns.....	19,837	510	25.71	105	92	---	13	17	2	---	---	5	20	380
School districts.....	357	296	(¹)	206	296	---	---	---	---	41	---	---	---	---
Other civil divisions.....	99	99	(¹)	93	62	31	---	6	---	---	---	---	---	---
BUCHANAN.....	99,500	3,516	35.34	3,129	2,920	5	204	33	13	105	7	70	152	7
County.....	99,500	3,902	9.07	791	786	5	---	---	---	---	---	---	104	7
Cities and towns.....	82,607	1,309	15.85	1,184	980	---	204	7	12	---	7	52	40	---
School districts.....	1,278	1,154	(¹)	1,154	1,154	---	---	---	---	105	---	12	7	---
Other civil divisions.....	27	27	(¹)	---	---	---	---	26	---	---	---	---	1	---
BUTLER.....	23,697	415	17.51	305	295	---	10	21	1	76	---	3	8	1
County.....	23,697	108	4.56	98	98	---	---	---	---	---	---	3	7	---
Cities and towns.....	8,332	47	5.64	35	35	---	10	---	1	---	---	---	---	1
School districts.....	207	207	(¹)	130	130	---	---	21	---	76	---	---	1	---
Other civil divisions.....	53	53	(¹)	32	32	---	---	---	---	---	---	---	---	---
CALDWELL.....	12,509	289	23.10	247	246	---	1	---	---	25	---	---	12	5
County.....	12,509	52	4.16	46	46	---	---	---	---	---	---	---	6	---
Cities and towns.....	4,994	36	7.21	28	28	---	1	---	---	---	---	---	2	5
School districts.....	148	148	(¹)	123	123	---	---	---	---	25	---	---	---	---
Other civil divisions.....	53	53	(¹)	49	49	---	---	---	---	---	---	---	4	---
CALLAWAY.....	19,923	427	21.43	280	273	1	6	7	---	26	---	2	25	87
County.....	19,923	94	4.72	77	77	---	---	---	---	---	---	1	16	---
Cities and towns.....	7,118	128	17.98	32	26	---	6	6	---	---	---	1	2	87
School districts.....	153	185	(¹)	153	153	---	---	---	---	26	---	---	6	---
Other civil divisions.....	20	20	(¹)	18	17	1	---	1	---	---	---	---	1	---
CAMDEN.....	9,142	189	20.67	98	95	3	---	---	---	35	---	---	52	4
County.....	9,142	58	6.34	36	33	3	---	---	---	---	---	---	22	---
Cities and towns.....	934	8	8.57	4	4	---	---	---	---	---	---	---	---	4
School districts.....	42	107	(¹)	42	42	---	---	---	---	35	---	---	30	---
Other civil divisions.....	16	16	(¹)	16	16	---	---	---	---	---	---	---	---	---
CAPE GIRARDEAU.....	33,800	758	22.43	640	604	1	35	9	---	41	---	4	19	45
County.....	33,800	118	3.49	105	104	---	1	---	---	---	---	---	13	---
Cities and towns.....	20,700	209	10.10	157	123	---	34	---	---	---	---	3	4	45
School districts.....	375	332	(¹)	332	332	---	---	---	---	41	---	---	2	---
Other civil divisions.....	56	46	(¹)	46	45	1	---	9	---	---	---	1	---	---
CARROLL.....	19,940	511	25.63	389	383	1	5	47	---	37	---	1	18	19
County.....	19,940	96	4.81	79	79	---	---	---	---	---	---	1	16	---
Cities and towns.....	7,689	66	8.58	47	42	---	5	1	---	---	---	---	1	17
School districts.....	225	187	(¹)	187	187	---	---	---	---	37	---	---	1	---
Other civil divisions.....	124	76	(¹)	76	75	1	---	46	---	---	---	---	---	2
CARTER.....	5,503	54	9.81	42	40	1	1	2	1	5	---	---	4	---
County.....	5,503	32	5.82	25	24	1	---	2	1	---	---	---	4	---
Cities and towns.....	1,342	2	1.49	2	1	---	1	---	---	---	---	---	---	---
School districts.....	20	15	(¹)	15	15	---	---	---	---	5	---	---	---	5

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CASS	20,962	\$667	\$31.82	\$517	\$509	\$1	\$7	\$25	\$2	\$31		\$2	\$33	\$7
County	20,962	173	9.64	173	172		1		1				28	
Cities and towns	8,820	134	15.19	69	62	1	6	1				2	4	57
School districts		231	(4)	200	200					31				
Other civil divisions		100	(4)	75	75			24					1	
CDAR	11,136	190	17.06	161	158	1	2			25		2	2	
County	11,136	52	4.67	49	49							2	1	
Cities and towns	2,811	11	3.91	11	8	1	2							
School districts		101	(4)	75	75					25			1	
Other civil divisions		26	(4)	26	26									
CHARITON	19,588	444	22.67	383	390	1	2	13	1	29			8	
County	19,588	103	5.26	98	98				1				4	
Cities and towns	5,986	39	6.52	36	33	1	2						3	
School districts		200	(4)	171	171			13		29				
Other civil divisions		102	(4)	88	88								1	
CHRISTIAN	13,169	177	13.44	96	94		2			64		2	12	3
County	13,169	72	5.47	59	58		1					1	12	
Cities and towns	2,241	14	6.25	10	9		1					1		3
School districts		91	(4)	27	27					64				
CLARK	10,254	288	28.09	224	224			6		18		3	14	23
County	10,254	132	12.87	117	117							2	13	
Cities and towns	2,815	31	11.01	8	8									23
School districts		113	(4)	94	94			6		18		1		
Other civil divisions		12	(4)	5	5									
CLAY	27,900	1,003	35.95	813	770	3	40	33	3	113	\$1	3	12	25
County	27,900	369	13.23	359	358	1						1	9	
Cities and towns	13,876	176	12.68	141	99	2	40	2	3			2	2	25
School districts		396	(4)	282	282					113			1	
Other civil divisions		62	(4)	31	31			31						

CLINTON	13,505	385	28.51	338	334		4	3	1	27				4	12
County	12,505	165	12.22	161	160		1		1					3	
Cities and towns	6,925	46	6.64	31	28		3	3						1	12
School districts		174	(^c)	146	146					27					
COLE	31,900	728	22.76	673	591	3	79	4	1	29	1	1	1	17	
County	183	183	5.74	168	168				1					13	
Cities and towns	31,900	223	9.49	222	149	1	79							1	
School districts	25,497	275	(^c)	246	246					29				3	
Other civil divisions		42	(^c)	37	35	2		4			1				
COOPER	19,600	484	24.69	367	346	3	18			64		1	1	15	37
County	119	119	6.07	105	105							1		13	
Cities and towns	9,164	93	10.15	54	33	3	18							2	37
School districts		197	(^c)	133	133					64					
Other civil divisions		75	(^c)	75	75										
CRAWFORD	11,287	198	17.54	147	146		1			43	1	1	1	2	4
County	11,287	60	5.32	58	58							1		1	
Cities and towns	2,177	15	6.89	10	10		1			43					4
School districts		112	(^c)	68	68									1	
Other civil divisions		11	(^c)	11	11										
DADE	11,764	247	21.00	198	197		1	2		27			3	10	7
County	11,764	55	4.68	46	46								3	6	
Cities and towns	3,000	26	8.67	16	15		1	2					1	1	7
School districts		117	(^c)	89	89					27				1	
Other civil divisions		49	(^c)	47	47									2	
DALLAS	10,541	189	17.93	131	124	7				47				2	9
County	10,541	70	6.64	70	67	3									
Cities and towns	885	92	15.57	4	54					47					9
School districts		97	(^c)	50	50										
Other civil divisions		9	(^c)	7	3	4									
DAVIES	14,424	307	21.28	227	225		2	16	1	21		1	1	17	24
County	14,424	82	5.68	65	64				1					13	
Cities and towns	4,682	40	8.54	15	14		1							1	24
School districts		144	(^c)	122	122					21					
Other civil divisions		41	(^c)	25	25			16							
DE KALB	10,270	240	23.37	212	211	1				20		1	1	7	
County	10,270	56	5.45	54	54									2	
Cities and towns	3,011	14	4.65	13	13	1								5	
School districts		132	(^c)	107	107					20					
Other civil divisions		38	(^c)	37	37							1			
DENT	10,974	194	17.68	119	114	3	2			31		1	1	5	38
County	10,974	46	4.19	38	38									5	
Cities and towns	2,250	56	24.44	16	15										38
School districts		79	(^c)	48	48		2			31		1			
Other civil divisions		14	(^c)	14	14										

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Licenses and permits	Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				General property			Poll									
				Total	General property	Poll										
DOUGLAS	13,959	\$155	\$11.10	\$85	\$84		\$1				\$65			\$1	\$4	
County	13,959	26	1.86	25	25											
Cities and towns	1,041	6	5.76	2	1		1								4	
School districts		117	()	52	52						65					
Other civil divisions		6	()	6	6											
DUNKLIN	36,300	664	18.29	402	391		9		\$40	\$1	164		\$8	4	45	
County	36,300	134	3.69	126	126								5	2		
Cities and towns	12,239	100	8.17	32	42	1	9				164		1	2	45	
School districts		358	()	194	194											
Other civil divisions		72	()	30	29	1			40				2			
FRANKLIN	30,900	575	18.61	457	429		25		10	1	42		5	14	46	
County	30,900	139	4.30	127	126		1						2	10		
Cities and towns	14,344	163	11.36	101	74	3	24		10	1			3	2	46	
School districts		246	()	202	202						42			2		
Other civil divisions		27	()	27	27											
GASCONADE	12,172	208	17.09	180	171		8		2		16		2	6	2	
County	12,172	81	6.65	73	73								2	6		
Cities and towns	4,960	30	6.05	26	17	1	8		2		16				2	
School districts		97	()	81	81											
GENTRY	14,348	473	32.97	342	340		2		66		18			8	39	
County	14,348	84	15.85	79	79									5		
Cities and towns	5,914	73	12.34	34	32		2								39	
School districts		206	()	187	187						18			1		
Other civil divisions		110	()	42	42				66					2		
GREENE	85,400	2,373	27.79	2,035	1,847		169		60	9	176	\$28	19	39	7	
County	85,400	308	3.61	292	293		2						8	8		
Cities and towns	61,835	913	14.77	804	629	9	166		60	9			11	22	7	
School districts		1,001	()	817	817						176			8		
Other civil divisions		151	()	122	118	3	1					28		1		

GRUNDY.	10, 135	513	31.79	377	369	1	17	33	3	22	5	19	54
County.....	16, 135	75	4.66	63	63	1	1	1	1	1	5	6	6
Cities and towns.....	8, 921	120	13.45	188	40	1	17	2	2	22	5	6	54
School districts.....		210	(^c)	182	74			33				6	1
Other civil divisions.....		108	(^c)	74								1	
HARRISON.													
County.....	17, 223	514	29.83	380	378	2	2	45		23	3	21	42
Cities and towns.....	5, 768	76	4.41	63	40	1	1	1			3	10	42
School districts.....		227	(^c)	201	74	1	1	44		23		3	3
Other civil divisions.....		123	(^c)	74								5	
HENRY.													
County.....	22, 831	582	25.88	463	445	4	14			60	7	43	9
Cities and towns.....	10, 758	181	7.89	142	139	2	1				1	38	9
School districts.....		67	6.23	32	38	1	13			60	6	4	
Other civil divisions.....		259	(^c)	195	73	1						1	
HICKORY.													
County.....	6, 430	121	18.82	96	96					20		5	
Cities and towns.....	6, 668	44	6.84	40	40							5	
School districts.....		63	(^c)	42	1					20		1	
Other civil divisions.....		13	(^c)	13									
HOLT.													
County.....	12, 720	354	27.83	273	270		3	32	1	20		15	11
Cities and towns.....	4, 946	100	7.86	88	87		2			2		10	
School districts.....		185	(^c)	130	130			32	1	20		5	11
Other civil divisions.....		69	(^c)	37									
HOWARD.													
County.....	13, 400	408	30.24	293	293		5	26	1	16	1	8	88
Cities and towns.....	6, 246	120	8.34	119	119			3	1			6	
School districts.....		137	(^c)	121	121		5			16	1	1	88
Other civil divisions.....		30	(^c)	26				23				1	
HOWELL.													
County.....	19, 672	374	19.01	330	325	1	4	3	1	35	1	2	2
Cities and towns.....	5, 862	106	5.39	104	104	1		3	1			1	
School districts.....		221	(^c)	185	185					35		1	2
Other civil divisions.....		13	(^c)	13									
IRON.													
County.....	9, 700	152	15.67	96	94	1	1			37	1	11	7
Cities and towns.....	1, 743	51	3.26	44	44					1		6	
School districts.....		84	(^c)	42	42					37		5	7
Other civil divisions.....		1	(^c)	1									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JACKSON	498,000	\$24,661	\$50.53	\$18,873	\$17,165		\$1,708	\$1,008	\$101	\$697	\$48	\$593	\$301	\$2,540
County	498,000	3,685	7.55	3,176	3,166		10	2				47	460	
Cities and towns	494,209	12,615	25.05	8,120	6,422		1,698	1,001	99		48	546	261	2,540
School districts		8,354	(c)	7,577	7,577					697			80	
Other civil divisions		7	(c)					7						
JASPER	73,810	1,933	26.19	1,561	1,409	\$3	89	76	7	128	4	19	123	15
County	73,810	390	5.28	355	354		1						34	
Cities and towns	57,068	677	11.86	504	413	3	88	72	7		4	18	57	15
School districts		810	(c)	650	650					128			32	
Other civil divisions		56	(c)	52	52			4						
JEFFERSON	27,700	650	23.47	563	553	3	7	6	1	33	2	1	26	18
County	27,700	220	8.30	220	220				1		2	1	6	
Cities and towns	12,890	100	7.76	74	64	3	7	6		2			2	18
School districts		301	(c)	250	250					33			18	
Other civil divisions		19	(c)	19	19									
JOHNSON	22,413	515	22.98	424	408	2	14	7	1	32	4	5	36	6
County	22,413	195	8.70	154	154				1		4	4	32	
Cities and towns	8,978	68	7.57	57	41	2	14	1				1	3	6
School districts		246	(c)	213	213					32			1	
Other civil divisions		6	(c)					6						
KNOX	9,668	184	19.05	151	149	1	1	5		14		5	9	
County	9,668	86	8.90	73	72	1						5	8	
Cities and towns	2,992	11	3.68	10	9		1	1						
School districts		83	(c)	68	68					14			1	
Other civil divisions		4	(c)					4						
LACLEDE	16,320	265	16.24	187	175	10	2			27		4	4	43
County	16,320	103	6.31	95	85	10						4	4	
Cities and towns	4,505	54	11.99	11	9		2							43
School districts		108	(c)	81	81					27				

LAFAYETTE.....	29,250	834	28,50	676	653	2	21	3	1	45	14	10	85
County.....	20,250	301	10,20	282	281	---	---	---	1	---	13	5	---
Cities and towns.....	197	105	13,66	105	83	2	20	2	---	45	1	4	85
School districts.....	335	280	()	280	280	---	---	---	---	---	---	---	---
Other civil divisions.....	1	---	()	---	---	---	---	1	---	---	---	---	---
LAWRENCE.....	23,774	511	21,49	403	301	7	5	---	4	50	---	31	23
County.....	23,774	88	3,70	83	82	---	1	---	---	---	---	4	---
Cities and towns.....	9,508	86	8,77	50	45	1	4	---	3	---	---	10	23
School districts.....	249	183	()	183	183	---	---	---	---	50	---	16	---
Other civil divisions.....	88	87	()	87	81	6	---	---	---	---	---	1	---
LEWIS.....	12,093	295	24,39	216	212	2	2	10	---	15	2	4	39
County.....	12,093	96	7,94	94	91	2	1	---	---	---	2	2	---
Cities and towns.....	5,218	70	13,42	28	27	---	1	---	---	15	2	1	39
School districts.....	109	94	()	94	94	---	---	10	---	---	---	---	---
Other civil divisions.....	20	---	()	---	---	---	---	---	---	---	---	1	---
LINCOLN.....	13,929	401	28,79	308	306	1	1	33	---	49	3	8	---
County.....	13,929	180	12,92	176	176	---	---	---	---	---	1	3	---
Cities and towns.....	4,613	19	4,12	18	16	1	1	---	---	49	---	---	---
School districts.....	163	114	()	114	114	---	---	33	---	---	---	---	---
Other civil divisions.....	39	---	()	---	---	---	---	---	---	---	1	5	---
LINN.....	23,339	626	24,82	505	496	1	8	24	2	27	4	17	43
County.....	23,339	119	5,10	116	115	---	1	---	---	---	---	3	---
Cities and towns.....	123	8,86	()	62	54	1	7	---	2	---	4	8	43
School districts.....	201	262	()	262	262	---	---	24	---	27	---	2	---
Other civil divisions.....	93	65	()	65	65	---	---	---	---	---	---	4	---
LIVINGSTON.....	18,615	624	33,52	419	410	---	9	7	1	25	2	1	169
County.....	18,615	150	8,06	148	148	---	---	---	1	---	1	---	---
Cities and towns.....	210	22,77	()	41	32	---	9	---	---	---	---	---	169
School districts.....	209	184	()	184	184	---	---	7	---	25	---	---	---
Other civil divisions.....	55	46	()	46	46	---	---	---	---	---	1	1	---
MCDONALD.....	13,936	185	13,27	109	105	2	2	1	---	71	---	4	---
County.....	13,936	33	2,37	29	29	---	---	---	---	---	---	4	---
Cities and towns.....	8	8	2,56	6	6	---	2	---	---	---	---	---	---
School districts.....	121	50	()	50	50	---	---	1	---	71	---	---	---
Other civil divisions.....	23	22	()	22	20	2	---	---	---	---	---	---	---
MACON.....	23,070	625	27,09	490	451	1	8	13	3	39	---	16	94
County.....	23,070	210	9,10	202	202	---	---	---	3	---	---	5	---
Cities and towns.....	158	17,84	()	61	52	1	8	---	---	---	---	3	94
School districts.....	244	197	()	197	197	---	---	13	---	39	---	8	---
Other civil divisions.....	13	---	()	---	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
MADISON	9,418	\$140	\$14.87	\$104	\$102		\$2			\$29			\$3	\$4
County	9,418	36	3.82	33	33								3	
Cities and towns	3,383	13	3.84	9	7		2							4
School districts		84	()	55	55					29				
Other civil divisions		7	()	7	7									
MARIE	8,368	129	15.42	95	95				\$2	25			7	
County	8,368	66	7.89	57	57				2				7	
Cities and towns	4	4	4.09	4	4									
School districts	978	59	()	34	34					25				
MARION	34,000	1,322	38.98	696	562		44	\$35	9	48		\$19	94	511
County	34,000	176	5.18	161	161							3	12	
Cities and towns	25,367	679	26.77	137	93		44	1	9			15	6	511
School districts		333	()	280	280					48		1	4	
Other civil divisions		134	()	28	28			34					72	
MERCER	9,350	238	25.45	173	172					13			5	22
County	9,350	51	5.45	46	46		1	25					5	
Cities and towns	2,397	29	12.10	7	6		1							
School districts		96	()	83	83					13				22
Other civil divisions		62	()	37	37			25						
MILLER	16,900	271	16.04	204	201									
County	16,900	109	6.45	103	103		2	4		45			6	12
Cities and towns	4,751	35	7.37	19	16		2	4					6	
School districts		127	()	82	82					45				12
MISSISSIPPI	16,300	396	24.29	246	242									
County	16,300	96	5.89	90	89		4	78		57		4	3	8
Cities and towns	5,641	40	7.09	15	12		3	16					2	
School districts		178	()	121	121								1	
Other civil divisions		82	()	20	20			62						

MONTEAU	12, 173	247	20, 20	211	200	7	4	4	1	15	\$2	1	6	7
County.....	12, 173	105	8, 63	97	91	6	4	4	1	1	2	1	5	7
Cities and towns.....	4, 554	34	7, 47	24	19	1	4	4	1	14		1	1	7
School districts.....		104	(¹)	90	90									
Other civil divisions.....		4	(¹)											
MONROE	13, 466	401	20, 78	247	246		1	27		19		1	27	80
County.....	13, 466	141	10, 47	120	120							1	20	80
Cities and towns.....	4, 584	101	23, 14	20	19		1					1	1	80
School districts.....		132	(¹)	107	107					19		6	6	
Other civil divisions.....		27	(¹)					27						
MONTGOMERY	13, 011	272	20, 91	241	234	1	6	1	2	20			2	6
County.....	13, 011	67	8, 15	44	53		5	1	2				1	
Cities and towns.....	5, 357	37	6, 91	24	24	1	1							6
School districts.....		145	(¹)	125	125					20				
Other civil divisions.....		23	(¹)	22	22								1	
MORGAN	10, 968	198	18, 05	177	171		6			19		1	1	
County.....	10, 968	86	7, 84	85	81		4					1		
Cities and towns.....	2, 659	14	5, 27	14	12		2					1		
School districts.....		98	(¹)	78	78					19				
NEW MADRID	31, 100	523	16, 82	377	372	1	4	49	2	57		4	13	21
County.....	31, 100	186	5, 96	172	172				2			4	8	
Cities and towns.....	10, 637	53	5, 28	32	27	1	4					4		21
School districts.....		190	(¹)	133	133			49		57				
Other civil divisions.....		94	(¹)	40	40								5	
NEWTON	27, 300	359	13, 15	238	232	2	4		3	88			11	19
County.....	27, 300	106	3, 68	94	83		1		3				9	
Cities and towns.....	8, 233	52	6, 32	33	29	1	3							19
School districts.....		167	(¹)	79	79					88				
Other civil divisions.....		34	(¹)	32	31	1							2	
NODAWAY	26, 371	797	30, 22	700	688	2	10	9	2	38			22	26
County.....	26, 371	175	8, 64	163	163		1		1				9	
Cities and towns.....	10, 979	96	8, 74	62	63		9		1				7	26
School districts.....		463	(¹)	261	361					38			4	
Other civil divisions.....		123	(¹)	112	110	2		9					2	
OREGON	12, 220	200	16, 37	118	113	3	2	3	1	56			3	19
County.....	12, 220	33	2, 70	77	25	2		3	1				2	
Cities and towns.....	2, 429	33	13, 69	13	11		2						2	
School districts.....		130	(¹)	74	74					56			1	19
Other civil divisions.....		4	(¹)	4	3	1								
OSAGE	12, 462	193	15, 49	170	166	1				14		1	4	2
County.....	12, 462	106	8, 51	100	100							1	3	
Cities and towns.....	2, 733	17	6, 22	14	10	1	3						1	2
School districts.....		70	(¹)	56	56					14				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
OZARK.....	9,537	\$112	\$11.74	\$60	\$69	\$1				\$49			\$3	
	County.....	29	3.04	29	29									
	Cities and towns.....	1	2.40	1	1									
	School districts.....	79	(^c)	27	27				49				3	
	Other civil divisions.....	3	(^c)	3	2	1								
PENISCOT.....	39,100	937	23.96	407	402		\$5	\$286	\$4	195		\$6	20	\$19
	County.....	134	3.43	118	118				2			4	10	
	Cities and towns.....	83	8.91	60	55		5		2			2		19
	School districts.....	391	(^c)	191	191					195			5	
	Other civil divisions.....	329	(^c)	38	38			286					5	
PERRY.....	13,707	240	17.51	176	169	7		28		17		2	7	10
	County.....	70	5.11	65	58	7							5	
	Cities and towns.....	41	10.75	31	31									10
	School districts.....	80	(^c)	61	61					17			2	
	Other civil divisions.....	49	(^c)	19	19			28				2		
PETTS.....	34,664	963	27.78	843	814	5	24	10	3	42		5	55	5
	County.....	274	7.90	218	216	1	1		1			4	51	
	Cities and towns.....	177	7.91	167	142	2	23		2			1		5
	School districts.....	414	(^c)	370	370					42			2	
	Other civil divisions.....	98	(^c)	88	86	2		10						
PHILPS.....	15,400	243	15.78	186	177	3	6			50			2	5
	County.....	73	4.74	71	68	3							2	
	Cities and towns.....	37	6.17	32	26		6							5
	School districts.....	133	(^c)	83	53					50				
PIKE.....	18,001	425	23.61	324	306		18	14	3	25	\$3	3	43	10
	County.....	157	8.72	138	138					2		2	15	
	Cities and towns.....	83	11.00	63	45		18	5	1				1	10
	School districts.....	153	(^c)	104	104					25	3		24	
	Other civil divisions.....	32	(^c)	19	19			9				1	3	

PLATTE.....	13,819	346	25.04	319	315	1	3	2	18			5	2
County.....	13,819	104	7.53	104	104								
Cities and towns.....	13,819	29	7.39	94	104	1	3					3	2
School districts.....	8,922	163	(¹)	143	143				18			2	
Other civil divisions.....		50	(¹)	48	48			2					
POLK.....	17,903	268	15.05	192	190		2		48			11	17
County.....	17,903	61	3.43	60	60							1	
Cities and towns.....	4,355	38	8.73	50	18							1	17
School districts.....		169	(¹)	112	112		2		48			9	
PULASKI.....	10,800	190	17.59	129	128		1						2
County.....	10,800	54	5.00	48	48				53		2	4	
Cities and towns.....	2,580	16	6.20	14	13		1			2		4	2
School districts.....		120	(¹)	67	67				53				
PUTNAM.....	11,503	249	21.65	199	198		1					5	16
County.....	11,503	76	6.61	71	71			1	28			4	
Cities and towns.....	2,854	108	10.16	12	11		1					1	16
School districts.....		108	(¹)	80	80				28				
Other civil divisions.....		36	(¹)	36	36								
RALLS.....	10,800	214	19.81	181	180		1		19			13	
County.....	10,800	96	8.89	82	82			1				13	
Cities and towns.....	2,392	5	2.09	5	9		1						
School districts.....		110	(¹)	91	91				19				
Other civil divisions.....		3	(¹)	3	3								
RANDOLPH.....	26,431	699	26.45	561	534	1	26		30		2	13	93
County.....	26,431	114	4.31	107	107						1	6	
Cities and towns.....	17,980	212	11.79	117	90	1	26					2	93
School districts.....		348	(¹)	313	313				30			5	
Other civil divisions.....		25	(¹)	24	24						1		
RAY.....	19,846	521	26.25	432	422	3	7	23	6		3	21	6
County.....	19,846	148	7.46	137	137				1		3	7	
Cities and towns.....	7,817	45	5.76	34	26	1	7		5				6
School districts.....		249	(¹)	207	207							12	
Other civil divisions.....		79	(¹)	54	52	2		23				2	
REYNOLDS.....	8,923	111	12.44	58	58							3	
County.....	8,923	28	3.14	25	25				50			3	
Cities and towns.....	655	1	1.53	1	1								
School districts.....		82	(¹)	32	32				50				
RIPLEY.....	11,176	154	13.78	103	100	1	2	8			1	2	4
County.....	11,176	25	2.24	23	23				36			2	
Cities and towns.....	1,951	14	7.18	9	6	1	2				1		4
School districts.....		88	(¹)	52	52				36				
Other civil divisions.....		27	(¹)	19	19			8					

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

(Revenue receipts expressed in thousands)

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway taxes, licenses, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
ST. CHARLES	24,600	\$592	\$24.07	\$475	\$453	\$1	\$21	\$29	\$1	\$25	\$12	\$4	\$14	\$32
County	24,600	256	10.41	227	227	1	21	10	1			4	13	32
Cities and towns	12,718	111	8.73	68	46					25			1	
School districts	206	(^c)	(^c)	180	180			19						
Other civil divisions	19	(^c)	(^c)											
ST. CLAIR	13,289	307	23.10	282	278		4		1	20			3	1
County	13,289	116	8.73	116	116									
Cities and towns	3,196	18	5.63	15	11		4		1	20			1	1
School districts	173	(^c)	(^c)	151	151								2	
ST. FRANCIS	36,600	932	25.46	768	766	2	10			66		2	23	73
County	36,600	241	6.58	228	228							1	12	
Cities and towns	11,675	125	10.71	45	33	2	10						7	73
School districts	566	(^c)	(^c)	495	495					66		1	4	
ST. LOUIS	230,500	7,519	32.62	6,543	6,316	5	222	62	31	220	1	95	264	303
County	230,500	2,199	9.54	1,975	1,965		10		3			50	171	
Cities and towns	107,751	1,468	13.62	1,000	783	5	212	48	28	8	1	45	35	303
School districts	3,838	(^c)	(^c)	3,568	3,568			14		212			58	
Other civil divisions	14	(^c)	(^c)											
ST. LOUIS	10,100	132	13.07	107	101		6			10	9		6	
County	10,100	54	5.35	42	42						7		5	
Cities and towns	3,216	22	6.84	20	14		6				2			
School districts	56	(^c)	(^c)	45	45					10			1	
SALINE	30,900	905	29.29	603	600		3	32	1	41		4	23	201
County	30,900	179	5.79	161	161				1				14	
Cities and towns	16,160	307	19.00	104	101		3					3	1	201
School districts	343	(^c)	(^c)	297	297					41			5	
Other civil divisions	76	(^c)	(^c)	41	41			32					3	

SCHUYLER	6,961	166	23.88	137	128	9	2	3	20	4
County	80	80	11.51	73	70	3		3		4
Cities and towns	2,541	8	3.15	8	7	1			20	4
School districts		56	(c)	36	36	5				
Other civil divisions		22	(c)	20	15		2			
SCOTLAND	8,863	109	22.48	121	120	1	6		11	36
County	8,863	50	9.04	45	45					35
Cities and towns	2,624	37	14.10	11	10	1	1			25
School districts		61	(c)	49	49				11	1
Other civil divisions		21	(c)	16	16		5			
SCOTT	25,200	621	24.64	451	425	8	18	1	87	10
County	25,200	168	9.67	162	158	4			1	5
Cities and towns	14,838	105	7.08	73	83	4	18	1	1	4
School districts		284	(c)	197	197				87	23
Other civil divisions		64	(c)	17	17		46			1
SHANNON	10,894	158	14.50	84	78	5	1	1	72	1
County	10,894	40	3.67	38	33	5		1		1
Cities and towns	947	113	4.22	4	3		1			
School districts			(c)	41	41				72	
Other civil divisions		1	(c)	1	1					
SHELBY	11,983	293	24.45	221	219		2	3	21	12
County	11,983	67	8.09	67	67				1	9
Cities and towns	4,607	54	11.72	18	16		2	1		35
School districts		124	(c)	101	101				21	2
Other civil divisions		18	(c)	15	15		2	1		1
STODARD	27,452	558	20.33	382	376	1	5	48	106	6
County	27,452	135	5.92	130	130					5
Cities and towns	7,299	37	8.07	25	20	1	5			5
School districts		286	(c)	160	160				108	
Other civil divisions		120	(c)	66	66			48	6	
STONE	11,614	155	13.35	77	72	3	2	2	54	19
County	11,614	48	4.13	50	26	3	1			18
Cities and towns	1,851	12	8.48	7	6		2			3
School districts		96	(c)	40	40				54	1
SULLIVAN	15,212	351	23.07	273	270		3	18	30	1
County	15,212	76	5.00	70	68		2		1	7
Cities and towns	4,348	34	7.82	10	9		1			5
School districts		174	(c)	144	144				30	2
Other civil divisions		67	(c)	49	49			18		22
TANEY	9,000	157	17.44	110	104	1	5		40	6
County	9,000	41	6.78	15	57		1	1		5
Cities and towns	1,827	12	8.57	12	7		4			1
School districts		84	(c)	43	43				40	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
TEXAS	18,580	\$299	\$14.48	\$170	\$166	\$2	\$2		\$1	\$81		\$1	\$13	\$3
County	18,580	49	2.64	35	35				1				12	3
Cities and towns	2,349	156	5.11	9	7		2							
School districts		52	(4)	74	74					81			1	
Other civil divisions			(4)	52	50	2								
VERNON	25,031	479	19.14	431	422		9		1	39			8	
County	25,031	94	3.76	89	89								5	
Cities and towns	10,122	77	7.61	75	66		9		1				1	
School districts		250	(4)	211	211					39				
Other civil divisions		58	(4)	56	56								2	
WARREN	8,082	152	18.81	112	102	9	1		1	12	\$2		20	5
County	8,082	56	6.93	38	31	7			1		1		16	
Cities and towns	2,288	16	7.09	11	9		1							5
School districts		61	(4)	48	48					12			1	
Other civil divisions		19	(4)	15	14	1					1		3	
WASHINGTON	14,800	160	10.96	107	106	1				46			7	
County	14,800	35	2.40	31	31								4	
Cities and towns	2,164	12	5.55	9	8	1							3	
School districts		99	(4)	53	53					46				
Other civil divisions		14	(4)	14	14									
WAYNE	12,243	187	15.27	117	115	1	1			62			7	
County	12,243	56	4.57	50	50							1	5	
Cities and towns	1,850	12	6.49	10	8	1	1						2	
School districts		105	(4)	43	43					62				
Other civil divisions		14	(4)	14	14									

WEBSTER.....	16,148	276	17.09	210	193	10	7	\$3	1	48	1	9	4
County.....	16,148	92	5.70	86	73	9	4		1		1	4	
Cities and towns.....	3,233	22	6.80	18	15		3						4
School districts.....		142	(1)	89	89					48		5	
Other civil divisions.....		20	(1)	17	16	1		3					
WORTH.....	6,535	169	25.86	130	129	1		16		14		8	1
County.....	6,535	64	9.79	56	56							8	
Cities and towns.....	2,077	15	7.22	14	13	1				14			1
School districts.....		74	(1)	60	60								
Other civil divisions.....		16	(1)					16					
WRIGHT.....	16,741	273	16.31	179	165	10	4		1	73		6	14
County.....	16,741	43	2.57	40	31	8	1					3	
Cities and towns.....	4,079	34	8.34	19	15	1	3		1				14
School districts.....		142	(1)	66	66					73		3	
Other civil divisions.....		54	(1)	54	53	1							
ST. LOUIS CITY 1.....	829,300	49,763	90.01	35,711	33,182		2,529	4,130	219	781	424	1,806	4,045
City.....	829,300	37,070	44.70	24,143	21,614		2,529	4,130	195	49	423	1,704	4,045
School districts.....		12,693	(1)	11,568	11,568				24	732	1	102	

1 For an explanation of the population used in computing per capita figures, see text discussion, p. V.

2 Includes \$2,752,870, inheritance taxes, \$3,418,564, income taxes, and \$2,089,370, other special taxes, for State purposes only.

3 Includes \$164,089, subventions, not distributable by counties.

4 Not computed.

5 No separate county organization; city has both city and county functions.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimat- ed popu- lation	Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Earnings of general depart- ments	Earnings of public service enter- prises
				General property			Poll							
				Total										
Grand total.....	2,276,028	\$61,573	\$27.05	\$39,704	\$34,021	\$90	\$5,603	\$5,428	\$391	\$58	\$496	\$3,111	\$2,246	\$10,139
30,000 population and over.....	1,415,200	52,004	\$36.75	34,468	29,822	9	4,537	5,267	320	49	481	3,005	2,053	6,361
St. Louis.....	829,300	37,070	44.70	24,143	21,614		2,529	4,130	195	49	423	2,381	1,704	4,045
Kansas City.....	411,400	12,204	29.66	7,952	6,274		1,678	1,001	98		48	544	259	2,302
St. Joseph.....	81,400	1,304	16.02	1,182	879		203	7	12		7	52	40	4
Springfield.....	59,500	893	15.01	790	616	9	165	60	9	21		10	21	3
Joplin.....	33,600	533	15.86	401	339		62	69	6		3	18	29	7
8,000 to 30,000 population.....	274,942	4,307	15.67	2,154	1,661	10	483	77	40	2		69	71	1,894
University City.....	29,100	445	15.29	398	319		79	1		2		14	30	452
Hannibal.....	23,400	645	27.56	134	90		44		9			15	5	
Jefferson City.....	22,500	219	9.73	218	140		78						1	1
Secalia.....	20,806	168	8.07	162	138	2	22		2				2	
Webster Groves.....	17,700	300	16.95	150	123		27	12	11			21		106
Cape Girardeau.....	16,700	137	8.20	130	100		30						4	
Independence.....	15,900	340	21.38	113	96		17		1	2		3	2	222
Columbia.....	15,700	488	31.08	87	76		11	13	2			5	1	380
Moberly.....	13,900	193	13.88	103	79	1	23							90
Maplewood.....	13,500	25	1.85	22	11		11		3					
St. Charles.....	10,800	105	9.72	62	41		21	10	1					32
Clayton.....	10,700	168	15.70	136	105		27	30					1	
Richmond Heights.....	10,300	110	10.68	97	75	4	22	8				5		
Kirkwood.....	10,000	278	27.80	70	58		21	2	1				4	192
Carthage.....	9,736	69	7.09	48	31	2	15	3	1				17	
Mexico.....	8,700	65	7.47	58	37	1	20	6						
Marshall.....	8,600	237	27.56	60	60		6					1		176
Kirksville.....	8,500	107	12.59	58	52							1	4	44
Chillicothe.....	8,400	208	24.76	39	30		9							169
2,500 to 8,000 population.....	204,097	2,425	11.88	1,344	1,049	19	276	46	24	6	11	23	58	913
Peoplar Bluff.....	7,551	45	5.96	43	33		10		1					1
Nevada.....	7,448	67	9.00	65	57		8		1					5
Trenton.....	6,992	111	15.88	52	35	1	16		1				1	53

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments																
	Total	Per capita	Operation and maintenance of general departments														
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous	Operation and maintenance of public enterprises	Interest	Out-lays	
Grand total.....	\$213, 279	\$53. 40	\$127, 094												\$6, 586	\$14, 291	\$65, 378
State government.....	64, 611	17. 72	28, 587														
Counties.....	24, 674	8. 74	15, 840														
Cities and towns.....	69, 857	30. 69	13, 956														
School districts.....	49, 840	(¹)	42, 230														
Other civil divisions.....	4, 897	(¹)	13, 411														
ADAIR.....	513	26. 39	426														
County.....	150	7. 72	143														
Cities and towns.....	115	11. 43	62														
School districts.....	298	(¹)	185														
Other civil divisions.....	40	(¹)	36														
ANDREW.....	357	26. 51	324														
County.....	129	9. 58	124														
Cities and towns.....	20	5. 74	12														
School districts.....	157	(¹)	153														
Other civil divisions.....	51	(¹)	35														
ATCHISON.....	375	27. 78	320														
County.....	106	7. 85	85														
Cities and towns.....	28	5. 95	22														
School districts.....	193	(¹)	182														
Other civil divisions.....	48	(¹)	31														

AUDRAIN.....	491	23.02	435	68	2	1	23	16	2						4	20	32
County.....	123	5.52	112													1	10
Cities and towns.....	87	6.71	62												4	4	17
School districts.....	233	(9)	213					213							4	15	5
Other civil divisions.....	48	(9)	48														
BARRY.....	428	18.77	346														
County.....	62	2.72	58												62	16	4
Cities and towns.....	105	16.85	35			1	14	15	4					1	62	2	2
School districts.....	230	(9)	222						222							6	2
Other civil divisions.....	31	(9)	31													8	
BARTON.....	284	19.51	271														
County.....	62	4.26	62				15	14	2					5	4	4	5
Cities and towns.....	16	3.03	9														
School districts.....	162	(9)	156						156						4		3
Other civil divisions.....	44	(9)	44														2
BATES.....	605	27.42	465														
County.....	175	7.93	127												73	18	40
Cities and towns.....	125	15.28	46			1	34	32	2					3		5	43
School districts.....	231	(9)	222						222						73	6	6
Other civil divisions.....	74	(9)	70													4	
BENTON.....	246	21.01	205														
County.....	107	9.14	77				31	15						8		7	34
Cities and towns.....	21	8.38	16														30
School districts.....	111	(9)	107						107							5	2
Other civil divisions.....	7	(9)	5													2	2
BOLLINGER.....	188	15.32	150														
County.....	80	6.52	61				21	12	2							36	2
Cities and towns.....	2	1.49	2													17	2
School districts.....	74	(9)	72						72							2	
Other civil divisions.....	32	(9)	15													17	
BOONE.....	948	30.38	676														
County.....	121	3.88	113			3	3	38	5					4	176	45	51
Cities and towns.....	366	18.45	131													8	8
School districts.....	339	(9)	312						312						176	27	51
Other civil divisions.....	122	(9)	120													2	
BUCHANAN.....	3,705	37.24	2,833														
County.....	778	7.82	709			8	236	202	5					13	5	390	487
Cities and towns.....	1,356	16.42	1,022												5	63	6
School districts.....	1,557	(9)	1,100						1,100							193	136
Other civil divisions.....	14	(9)	2													112	345

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS,
[SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays			
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hospi-tals, and cor-rect-ions	Schools	Libra-ries	Recre-ation	De-velop-ment and con-ser-vation of nat-ural re-sources			Mis-cella-neous		
BUTLER.....	\$327	\$13.80	\$276	\$24	\$1	\$2	\$6	\$19	\$2					\$2	\$1	\$50	
County.....	85	3.59	56													29	
Cities and towns.....	27	3.24	18												1	8	
School districts.....	181	(¹)	168						168							13	
Other civil divisions.....	34	(¹)	34														
CALDWELL.....	295	23.58	276														
County.....	56	4.48	56	33			8	13	1							7	9
Cities and towns.....	34	6.81	22													7	5
School districts.....	149	(¹)	142						142								3
Other civil divisions.....	56	(¹)	56														
CALLAWAY.....	458	22.99	328														
County.....	87	4.37	83	30	2	1	7	40	3							51	10
Cities and towns.....	150	21.07	35													51	3
School districts.....	199	(¹)	195						195								2
Other civil divisions.....	22	(¹)	15														5
CAMDEN.....	224	24.50	157														
County.....	48	5.25	46	21	2	1	13	7	2							3	3
Cities and towns.....	9	9.64	5													3	2
School districts.....	147	(¹)	87						87								1
Other civil divisions.....	20	(¹)	19														60
CAPE GIRARDEAU.....	767	22.69	634														1
County.....	109	3.22	103	45		1	21	29	7							46	53
Cities and towns.....	202	9.76	146													46	6
																	5

School districts.....	371	(3)	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61	324	61
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See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hospi-tals, and cor-rections	Schools	Libra-ries	Recre-ation	De-velop-ment and con-ser-vation of nat-ural re-sources	Mis-cella-neous			Opera-tion and main-tenance of pub-lic ser-vices enter-prises
CLINTON.....	\$387	\$28.66	\$351	\$17	\$1	\$3	\$94	\$25	\$3				\$13	\$16	\$20
County.....	165	12.22	166												9
Cities and towns.....	51	7.36	28											16	7
School districts.....	171	(¹)	167						167						4
COLE.....	640	20.06	581												
County.....	154	4.83	137	72		3	19	32	3				8		56
Cities and towns.....	200	8.51	183												17
School districts.....	252	(¹)	231						231						17
Other civil divisions.....	34	(¹)	30												21
COOPER.....	449	22.91	371												1
County.....	121	6.17	112	36	3	3	29	36	3				2	28	33
Cities and towns.....	90	9.82	47												5
School districts.....	183	(¹)	178						178						4
Other civil divisions.....	55	(¹)	34												3
CRAWFORD.....	201	17.81	185												21
County.....	65	5.76	56	30		1	12	11	2					1	14
Cities and towns.....	10	4.59	5											1	9
School districts.....	115	(¹)	113						113						3
Other civil divisions.....	11	(¹)	11												2
DADÉ.....	208	17.68	192												
County.....	38	3.23	36	19			2	7					8	5	9
Cities and towns.....	27	9.00	17												2
School districts.....	97	(¹)	93						93						6
Other civil divisions.....	46	(¹)	46												4

DALLAS.....	145	13.76	129	13	2	11	3	2	1	8	7
County.....	37	3.51	31	13						3	3
Cities and towns.....	11	13.17	5						1	2	3
School districts.....	89	(1)	85					85		3	1
Other civil divisions.....	8	(2)	8								
DAVIES.....	312	21.63	275	24	2	11	24	2	14	21	2
County.....	81	5.62	78							3	
Cities and towns.....	33	7.05	17						14	2	
School districts.....	148	(1)	144					144		2	
Other civil divisions.....	50	(2)	36							14	
DE KALB.....	346	33.69	243	23	2	22	12		1	4	98
County.....	60	5.84	60							3	
Cities and towns.....	16	5.31	12						1	1	
School districts.....	230	(1)	132					132		1	97
Other civil divisions.....	40	(2)	39							1	
DENT.....	191	17.40	149	15	2	18	10	2	25	11	6
County.....	48	4.37	47							1	
Cities and towns.....	42	18.67	9						25	8	1
School districts.....	87	(1)	79					79		3	5
Other civil divisions.....	14	(2)	14								
DOUGLAS.....	164	11.75	153	13	1	1	9		2	2	7
County.....	27	1.93	27								
Cities and towns.....	9	8.65	5						2	2	
School districts.....	122	(1)	115					115			7
Other civil divisions.....	6	(2)	6								
DUNKLIN.....	679	18.71	475	49	5	1	2		34	107	63
County.....	113	3.11	73						2	10	
Cities and towns.....	99	8.09	49						34	17	2
School districts.....	380	(1)	313					313		46	60
Other civil divisions.....	87	(2)	40							1	
FRANKLIN.....	582	18.83	494	32	1	3	31	3	25	20	43
County.....	117	3.79	105							4	8
Cities and towns.....	162	11.29	100						25	6	25
School districts.....	270	(1)	259					259		4	7
Other civil divisions.....	33	(2)	30							3	
GASCONADE.....	196	16.10	188	19	1	22	16		1	5	2
County.....	66	5.42	66						8	3	
Cities and towns.....	31	6.25	25						1	2	2
School districts.....	99	(1)	97					97			
GENTRY.....	484	33.73	377	35	3	43	21	1	37	40	30
County.....	103	7.18	103							6	21
Cities and towns.....	83	14.03	19						37	5	9
School districts.....	169	(1)	155					155			
Other civil divisions.....	129	(2)	100							29	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Operation and maintenance of general departments															
	Total	Per capita	Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways and cor-rections	Char-ities, hospi-tals, and cor-rections	Schools	Libra-ries	Recre-ation	De-velop-ment and con-serva-tion of nat-ural re-sources	Mis-cells-aneous enterprises	Inter-est	Out-lays	
GREENE.....	\$2, 146	\$25. 13	\$1, 850	\$85	\$4	\$1	\$44	\$74	\$2					\$9	\$143	\$144
County.....	237	2. 78	220												2	15
Cities and towns.....	802	12. 97	645											9	50	98
School districts.....	1, 003	(¹)	891						891						90	22
Other civil divisions.....	104	(¹)	94												1	9
GRUNDY.....	449	27. 83	371											33	44	1
County.....	74	4. 59	74	20		2	10	34					\$8			
Cities and towns.....	107	11. 99	58											33	16	
School districts.....	189	(¹)	178						178						10	1
Other civil divisions.....	79	(¹)	61												18	
HARRISON.....	447	25. 94	370											21	31	25
County.....	45	2. 61	43	14	2	3	10	12	2					2	2	
Cities and towns.....	78	13. 52	26											21	6	25
School districts.....	228	(¹)	219						219						7	
Other civil divisions.....	98	(¹)	82												16	
HENRY.....	593	25. 86	542													
County.....	177	7. 72	156	54	3		68	28	3					7	8	36
Cities and towns.....	78	7. 25	65												1	20
School districts.....	275	(¹)	259						259					7	6	6
Other civil divisions.....	63	(¹)	62												1	10
HICKORY.....	137	21. 31	128													
County.....	54	8. 40	54	20	1		13	10	2						2	7

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments												Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
KNOX.....	\$185	\$19.16	\$159	\$29			\$15	\$15	\$2				\$1	\$4	\$22		
County.....	82	8.49	62												20		
Cities and towns.....	11	3.68	10						87					2	1		
School districts.....	89	(4)	87														
Other civil divisions.....	3	(4)															
LACLEDE.....	267	15.75	207														
County.....	102	6.25	95	30	\$3	\$2	45	13	1				1	\$39	6		
Cities and towns.....	52	11.54	12											3	4		
School districts.....	103	(4)	100						100					39	1		
Other civil divisions.....														2			
LAFAYETTE.....	751	25.67	550														
County.....	250	8.54	188	51	4	1	73	48	3		\$2		6	43	32		
Cities and towns.....	152	10.46	76											43	9		
School districts.....	348	(4)	285						285					2	12		
Other civil divisions.....	1	(4)	1												61		
LAWRENCE.....	473	19.90	433														
County.....	88	3.70	88	41	10	1		34	1				1	20	6		
Cities and towns.....	75	7.65	48											8	1		
School districts.....	226	(4)	218						218						5		
Other civil divisions.....	84	(4)	79														
LEWIS.....	265	21.91	213														
County.....	73	6.04	66	26	2		19	17	2					21	10		
Cities and towns.....	71	13.61	31											21	7		
School districts.....	110	(4)	110						110					5	14		
Other civil divisions.....	11	(4)	6											5			

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection of person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
MERCER	\$256	\$27.38	\$176	\$12	\$1			\$11	\$13				\$6	\$22	\$17	\$41
County	46	4.92	43												3	
Cities and towns	61	25.45	8													
School districts	93	()	91						\$91					22	2	31
Other civil divisions	56	()	34												12	10
MILLER	334	19.76	257	26	1	\$2		45	27					9	9	59
County	116	6.86	105										1			11
Cities and towns	49	10.31	23											9	6	11
School districts	169	()	129							129					3	37
MISSISSIPPI	365	22.39	257	25		4		8	24					6	47	55
County	108	6.63	61												13	34
Cities and towns	42	7.45	17												6	1
School districts	166	()	159							159						18
Other civil divisions	49	()	20												4	3
MONTANA	239	19.63	216													
County	97	7.97	87	29	3			37	14					3	8	12
Cities and towns	31	6.81	24							2			2		3	10
School districts	110	()	104							104					1	
Other civil divisions	1	()	1												5	1
MONROE	372	27.63	300													
County	137	10.17	137	88	2	2										
Cities and towns	89	20.39	36						14	2				48	5	19
School districts	122	()	103							103					4	1
Other civil divisions	24	()	24												1	18

MONTGOMERY	264	20, 29	36	1		15	17					5	11	4
County	69	5, 46											2	
Cities and towns	29	5, 41										5	5	
School districts	146	(?)						140					2	4
Other civil divisions	18	(?)											2	
MORGAN	250	22, 79	200									1	13	36
County	142	12, 95	102	3		40	20	2			8		10	30
Cities and towns	13	4, 89	9									1	3	
School districts	95	(?)	89					89					6	
NEW MADRID	574	18, 46	371									14	158	31
County	161	5, 18	123		6	18	43	2			3		10	28
Cities and towns	44	4, 38	23									14	7	
School districts	184	(?)	165					165					16	3
Other civil divisions	185	(?)	60										125	
NEWTON	399	14, 62	372									8	17	2
County	157	5, 75	152	4		70	27	2			10		5	
Cities and towns	53	6, 44	44									8	1	
School districts	160	(?)	148					148					10	2
Other civil divisions	29	(?)	28										1	
NODAWAY	811	30, 75	736									28	30	17
County	175	6, 64	162		8	69	39	2			1		4	9
Cities and towns	98	8, 93	63									28	6	1
School districts	415	(?)	396					396					12	7
Other civil divisions	123	(?)	115										8	
OREGON	229	18, 74	181									19	4	25
County	48	3, 93	48			4	2							
Cities and towns	33	13, 59	6									19	4	4
School districts	145	(?)	124					124						21
Other civil divisions	3	(?)	3											
OSAGE	228	18, 30	157									2	14	55
County	120	9, 63	78	2		47	13	2					12	30
Cities and towns	11	4, 02	8									2	1	
School districts	97	(?)	71					71					1	25
Other civil divisions														
OSARK	112	11, 74	110											2
County	29	3, 04	29	1		9	3	1						
Cities and towns	1	2, 40	1											
School districts	79	(?)	77					77						2
Other civil divisions	3	(?)	3											
PEMISCOT	981	25, 09	647											60
County	106	2, 71	90	6	4	10	25	4			9	265	5	11
Cities and towns	64	6, 87	46										9	
School districts	415	(?)	336					336					30	49
Other civil divisions	396	(?)	175										221	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Operation and maintenance of general departments														
	Total	Per capita	Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanitation	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	De-velop-ment and con-serva-tion of nat-ural re-sources	Mis-cel-lane-ous enter-prises	Inter-est	Out-lays
PERRY	\$226	\$16.49	\$186	\$22	\$3		\$26	\$13					\$5	\$27	\$8
County.....	72	5.25	64										5	5	
Cities and towns.....	25	6.55	15												
School districts.....	82	(3)	82						\$82						
Other civil divisions.....	47	(3)	25											22	
PETTS	961	27.72	844	112	5		68	50				\$2	8	82	27
County.....	284	8.19	237											26	21
Cities and towns.....	196	8.76	181										8	6	1
School districts.....	396	(3)	365						365					31	
Other civil divisions.....	85	(3)	61											19	5
PHELPS	269	16.82	231	24	2		21	19					6	16	6
County.....	76	4.94	69						2			1		5	2
Cities and towns.....	36	6.00	26										6	4	
School districts.....	147	(3)	136						136					7	4
PIKE	442	24.55	409	43	2	\$8	53	61					8	14	11
County.....	169	9.39	169						2						
Cities and towns.....	80	10.60	53										8	8	11
School districts.....	160	(3)	160						160						
Other civil divisions.....	33	(3)	27											6	
PLATTE	343	24.82	318	66	1			29					2	13	10
County.....	127	9.19	126			1	25		3					1	
Cities and towns.....	31	7.90	18										2	1	4
School districts.....	163	(3)	152						152					7	
Other civil divisions.....	22	(3)	22											5	6

PORK	273	15.33	244	27	2	1	6	17	2	14	6	9
County	62	3.48	57									5
Cities and towns	38	8.73	21							14	6	3
School districts	173	(*)	166						166			1
PULASKI	100	17.69	165									8
County	66	5.19	45								1	16
Cities and towns	11	4.26	7				11	12	1		11	3
School districts	123	(*)	113						113		2	8
PUTNAM	268	22.43	226									11
County	77	6.06	63								6	11
Cities and towns	24	11.91	19					3	1	14	3	11
School districts	102	(*)	100						100		2	
Other civil divisions	45	(*)	44								1	
RAILS	208	19.07	202									1
County	38	8.15	24		1	1	43	18	1		3	
Cities and towns	3	2.06	4								1	
School districts	110	(*)	107						107		2	1
Other civil divisions	3	(*)	3									
RANDOLPH	640	24.55	542									19
County	104	3.95	96								14	6
Cities and towns	208	11.57	110								3	6
School districts	306	(*)	306							74	11	13
Other civil divisions	31	(*)	31						306			
RAY	481	24.24	433									
County	119	6.00	110								5	6
Cities and towns	38	4.96	33								7	1
School districts	243	(*)	225								18	3
Other civil divisions	80	(*)	65								12	
REYNOLDS	116	13.00	102									12
County	32	3.59	26								2	4
Cities and towns	1	1.53	1				3	5	2	1	2	
School districts	83	(*)	75						75			8
RIPLEY	150	13.42	136									
County	28	2.51	26								10	1
Cities and towns	11	5.64	7				1	4		3	2	
School districts	92	(*)	89						89		1	1
Other civil divisions	19	(*)	14								5	
St. CHARLES	460	18.70	380									7
County	191	7.76	162								40	
Cities and towns	84	6.60	47				60	41	2	7	29	
School districts	168	(*)	168							33	4	
Other civil divisions	17	(*)	3						168		7	7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to person and property	Health and sanitation	High-ways and correc-tions	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	De-velop-ment and conser-vation of nat-ural re-sources	Mis-cellaneous			Opera-tion and main-tenance of pub-lic-service enter-prises
ST. CLAIR.....	\$267	\$20.09	\$218	\$42	\$2		\$23	\$12	\$2					\$1	\$32	\$16
County.....	110	8.28	81												29	
Cities and towns.....	14	4.38	10											1	3	
School districts.....	143	(¹)	127						127							16
ST. FRANÇOIS.....	987	26.97	854	69		\$7	47	53	5				\$15	60	22	51
County.....	262	7.16	196												16	50
Cities and towns.....	109	9.34	42											60	6	1
School districts.....	616	(¹)	616						616							
ST. LOUIS.....	10,522	45.65	5,444	559	2	27	603	368	12				10	238	485	4,385
County.....	4,536	19.68	1,581												239	2,716
Cities and towns.....	1,425	13.22	963												107	117
School districts.....	4,538	(¹)	2,897						2,897						125	1,516
Other civil divisions.....	23	(¹)	3												14	6
STE. GENEVIEVE.....	138	13.66	120	12			8	19	2						1	17
County.....	61	6.04	43										2		1	17
Cities and towns.....	18	5.60	18													
School districts.....	59	(¹)	59						59							
SALINE.....	895	28.96	599	45		1	60	52	2					160	62	74
County.....	212	6.86	181										21		6	25
Cities and towns.....	298	18.44	84											160	14	40
School districts.....	327	(¹)	266						296						22	9
Other civil divisions.....	58	(¹)	38												20	

SCHUYLER.....	129	18 56	114	28	27	8	2											8	7
County.....	71	10 21	65															1	6
Cities and towns.....	7	2 75	6															1	
School districts.....	30	(3)	29				29											6	1
Other civil divisions.....	21	(3)	14																
SCOTLAND.....	203	22 93	157	23	27	13												5	17
County.....	73	8 25	63															10	
Cities and towns.....	41	15 63	9															1	7
School districts.....	74	(3)	74				74											24	
Other civil divisions.....	15	(3)	11															4	
SCOTT.....	623	24 72	482	49	18	25	1											13	30
County.....	137	5 44	94															24	19
Cities and towns.....	94	6 34	64															13	1
School districts.....	301	(3)	280				280											16	1
Other civil divisions.....	91	(3)	44															11	10
SHANNON.....	149	13 68	146	19		6	2											47	
County.....	30	2 75	29															3	
Cities and towns.....	3	3 17	3															1	
School districts.....	114	(3)	112				112											2	
Other civil divisions.....	2	(3)	2																
SHELBY.....	317	26 45	269	38	38	21	2											5	24
County.....	102	8 51	102		1													19	
Cities and towns.....	60	13 02	20															19	20
School districts.....	131	(3)	128				128											3	
Other civil divisions.....	24	(3)	19															1	4
STODDARD.....	660	24 04	496	43	3	89	8											7	17
County.....	156	5 68	156		4													9	
Cities and towns.....	34	4 66	23															7	4
School districts.....	262	(3)	229				229											16	17
Other civil divisions.....	208	(3)	88															120	
STONE.....	174	14 98	147	19	16	6	1											5	20
County.....	52	4 48	45															2	7
Cities and towns.....	11	5 04	6															3	
School districts.....	111	(3)	96				96											2	13
Other civil divisions.....																			
SULLIVAN.....	329	21 63	292	25	1	12	10											16	1
County.....	72	4 73	69		5													3	
Cities and towns.....	36	8 28	13															7	
School districts.....	164	(3)	159				159											16	1
Other civil divisions.....	57	(3)	51															4	
TANEY.....	196	21 78	157	20	27	8	2											5	34
County.....	64	7 11	59															1	4
Cities and towns.....	13	7 12	10															3	
School districts.....	119	(3)	88				88											1	30

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources		Miscellaneous	
TEXAS.....	\$311	\$16.74	\$284	\$32	\$2		\$10	\$11	\$2				\$1	\$21	\$5
County.....	70	3.77	57	10									1	9	4
Cities and towns.....	14	6.96	10											3	1
School districts.....	167	(^a)	163						163					3	
Other civil divisions.....	60	(^a)	54											6	
VERNON.....															
County.....	512	20.45	487	25		\$1	31	23	3					14	11
Cities and towns.....	104	4.15	93											11	11
School districts.....	65	6.42	60											5	
Other civil divisions.....	279	(^a)	272						272					7	
	64	(^a)	62											2	
WARREN.....															
County.....	161	19.92	145	20	1		21	5	2					3	1
Cities and towns.....	12	5.31	8											3	1
School districts.....	72	(^a)	72						72						
Other civil divisions.....	16	(^a)	16												
WASHINGTON.....															
County.....	166	11.37	158	14	1	1	1	12	2					4	4
Cities and towns.....	37	2.53	36											1	
School districts.....	9	4.16	7											2	
Other civil divisions.....	106	(^a)	101						101					1	4
	14	(^a)	14												
WAYNE.....															
County.....	180	14.70	160	15	2		8	3	2					12	8
Cities and towns.....	45	3.68	30											7	8
School districts.....	11	6.96	10											1	
Other civil divisions.....	110	(^a)	106						106					4	
	14	(^a)	14												

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$69,857	\$30.69	\$36,956	\$8,585	\$5,486	\$30,930
30,000 population and over.....	60,828	42.98	32,006	3,912	4,821	20,089
St. Louis.....	41,750	50.34	22,690	2,690	3,038	13,332
Kansas City.....	16,363	39.77	7,272	1,203	1,525	6,362
St. Joseph.....	1,350	16.58	1,018	3	193	136
Springfield.....	785	13.19	637	6	44	98
Joplin.....	580	17.26	389	10	21	160
8,000 to 30,000 population.....	3,915	14.24	2,187	1,293	195	240
University City.....	429	14.74	369	-----	47	13
Hannibal.....	523	22.35	207	249	5	62
Jefferson City.....	197	8.76	180	-----	17	-----
Sedalia.....	187	8.99	176	5	6	-----
Webster Groves.....	303	17.12	151	128	14	10
Cape Girardeau.....	138	8.26	132	-----	1	5
Independence.....	321	20.19	97	207	17	-----
Columbia.....	352	22.42	121	176	4	51
Moberly.....	190	13.67	97	72	11	10
Maplewood.....	11	.81	7	-----	4	-----
St. Charles.....	75	6.94	38	33	4	-----
Clayton.....	179	16.73	160	-----	5	14
Richmond Heights.....	85	8.25	82	-----	3	-----
Kirkwood.....	232	23.20	81	105	26	20
Carthage.....	83	8.53	74	-----	9	-----
Mexico.....	72	8.28	55	-----	-----	17
Marshall.....	228	26.51	45	138	10	35
Kirksville.....	112	13.18	59	42	8	3
Chillicothe.....	198	23.57	56	138	4	-----
2,500 to 8,000 population.....	2,345	11.49	1,312	640	178	215
Poplar Bluff.....	25	3.31	16	1	8	-----
Nevada.....	57	7.65	52	-----	5	-----
Trenton.....	100	14.30	53	32	15	-----
Webb City.....	46	6.69	42	-----	4	-----
Boonville.....	78	12.12	39	25	4	10
Brookfield.....	72	11.20	47	14	11	-----
Fulton.....	146	23.91	33	49	2	62
Washington.....	59	9.97	41	13	5	-----
Clinton.....	50	8.70	45	5	-----	-----
Sikeston.....	52	9.16	37	8	6	1
Maryville.....	68	13.03	45	22	1	-----
Warrensburg.....	39	7.58	39	-----	-----	-----
De Soto.....	29	5.72	15	8	6	-----
Caruthersville.....	47	9.83	32	7	8	-----
Lexington.....	27	5.88	17	-----	9	1
Excelsior Springs.....	70	15.33	64	-----	6	-----
Neosho.....	42	9.36	35	6	1	-----
Richmond.....	19	4.60	19	-----	-----	-----
Kennett.....	39	9.45	26	6	7	-----
Monett.....	89	21.71	28	58	3	-----
Festus.....	32	7.83	28	-----	4	-----
Carrollton.....	39	9.61	22	15	2	-----
Bonne Terre.....	13	3.23	13	-----	-----	-----
Aurora.....	33	8.52	31	1	1	-----
Macon.....	174	45.18	29	52	10	83
Ferguson.....	44	11.59	37	-----	3	4
Rolla.....	20	5.45	17	1	2	-----
Lebanon.....	51	14.32	17	39	1	-----
Marceline.....	27	7.59	19	5	3	-----
Louisiana.....	44	12.40	34	3	3	4

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued.						
Liberty.....	\$41	\$11.66	\$31	\$4	\$2	\$4
Cameron.....	14	3.99	14			
Slater.....	50	14.38	23	21	1	5
Charleston.....	38	11.32	13	6	1	18
Higginsville.....	79	23.66	29	34	6	10
West Plains.....	31	9.30	24	2	5	
Eldon.....	45	14.19	19	9	6	11
Crystal City.....	20	6.54	14	6		
Farmington.....	80	26.66	17	59	4	
Perryville.....	23	7.76	13	5	5	
Fredericktown.....	13	4.40	5	2	6	
Chaffee.....	21	7.24	11	5	5	
Brentwood.....	26	9.22	26			
Dexter.....	19	7.00	12	5	2	
Butler.....	92	34.00	33	58	1	
St. Genevieve.....	16	6.01	16			
Fayette.....	76	28.90	16	54	4	2
North Kansas City.....	30	11.66	30			
Less than 2,500 population.....	2,769	7.25	1,451	740	292	286

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$360,769	\$323,197	\$28,618	\$8,954	\$334,265	\$91.53
State government.....	105,162	104,865		297	103,303	28.33
Counties.....	39,625	33,341		6,284	37,279	13.21
Cities and towns.....	130,505	126,988	1,883	1,634	117,643	51.69
School districts.....	56,717	56,237		480	48,010	(1)
Other civil divisions.....	28,760	1,766	26,735	259	28,030	(1)
ADAIR.....	411	355	52	4	365	18.78
County.....						
Cities and towns.....	160	160			148	14.71
School districts.....	199	195		4	169	(1)
Other civil divisions.....	52		52		48	(1)
ANDREW.....	499	144	346	9	479	35.56
County.....	7			7	7	62
Cities and towns.....	91	90		1	81	23.24
School districts.....	54	54			51	(1)
Other civil divisions.....	347		346	1	340	(1)
ATCHISON.....	568	257	301		537	39.78
County.....						
Cities and towns.....	49	49			44	9.35
School districts.....	196	196			196	(1)
Other civil divisions.....	313		301		297	(1)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
AUDRAIN.....	\$379	\$357	\$17	\$5	\$377	\$16.91
County.....	51	51			51	2.29
Cities and towns.....	58	36	17	5	56	4.32
School districts.....	270	270			270	(1)
Other civil divisions.....						
BARRY.....	349	328		21	334	14.65
County.....	36	36			36	1.58
Cities and towns.....	104	104			92	14.76
School districts.....	209	188		21	206	(1)
Other civil divisions.....						
BARTON.....	150	79		71	150	10.30
County.....	71			71	71	4.88
Cities and towns.....	22	22			22	4.17
School districts.....	52	52			52	(1)
Other civil divisions.....	5	5			5	(1)
RATES.....	339	172	106	61	325	14.73
County.....	49			49	49	2.22
Cities and towns.....	90	90			84	10.27
School districts.....	91	82		9	83	(1)
Other civil divisions.....	109		106	3	109	(1)
BENTON.....	133	133			127	10.85
County.....						
Cities and towns.....	101	101			98	39.09
School districts.....	32	32			29	(1)
Other civil divisions.....						
BOLLINGER.....	742	218	431	93	703	57.30
County.....	281	191		90	247	20.13
Cities and towns.....						
School districts.....	30	27		3	30	(1)
Other civil divisions.....	431		431		426	(1)
BOONE.....	848	793	47	8	741	23.75
County.....	80	80			80	2.56
Cities and towns.....	154	141	12	1	77	3.88
School districts.....	579	572		7	552	(1)
Other civil divisions.....	35		35		32	(1)
BUCHANAN.....	8,954	7,175	203	1,576	8,916	89.61
County.....	1,965	400		1,565	1,928	19.38
Cities and towns.....	4,102	4,091		11	4,101	49.64
School districts.....	2,684	2,684			2,684	(1)
Other civil divisions.....	203		203		203	(1)
BUTLER.....	2,772	913	1,764	95	2,692	113.60
County.....	584	504		80	567	23.93
Cities and towns.....	150	150			141	16.92
School districts.....	274	259		15	260	(1)
Other civil divisions.....	1,764		1,764		1,724	(1)
CALDWELL.....	203	193		10	197	15.75
County.....						
Cities and towns.....	91	91			90	18.02
School districts.....	106	102		4	101	(1)
Other civil divisions.....	6			6	6	(1)
CALLAWAY.....	170	155	10	5	135	6.78
County.....	48	48			48	2.41
Cities and towns.....	47	47			27	3.79
School districts.....	46	41		5	39	(1)
Other civil divisions.....	29	19	10		21	(1)
CAMDEN.....	62	57		5	62	6.78
County.....	5			5	5	.65
Cities and towns.....						
School districts.....	57	57			57	(1)
Other civil divisions.....						

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CAPE GIRARDEAU.....	\$1,103	\$574	\$529		\$1,088	\$32.19
County.....	103	103			103	4.98
Cities and towns.....	464	464			456	(1)
School districts.....	536	7	529		529	(1)
Other civil divisions.....						
CARROLL.....	762	244	514	\$4	741	37.16
County.....	115	115			97	12.62
Cities and towns.....	130	129		1	127	(1)
School districts.....	517		514	3	517	(1)
Other civil divisions.....						
CARTER.....	65	54		11	65	11.81
County.....	34	24		10	34	6.18
Cities and towns.....						
School districts.....	31	30		1	31	(1)
Other civil divisions.....						
CASS.....	680	493	183	4	667	31.82
County.....	283	279		4	270	30.61
Cities and towns.....	214	214			214	(1)
School districts.....	183		183		183	(1)
Other civil divisions.....						
CEDAR.....	99	68		31	99	8.89
County.....	26			26	26	2.33
Cities and towns.....	5			5	5	1.78
School districts.....	57	57			57	(1)
Other civil divisions.....	11	11			11	(1)
CHARITON.....	881	302	568	11	848	43.29
County.....	3			3	3	.15
Cities and towns.....	32	31		1	28	4.68
School districts.....	183	183			183	(1)
Other civil divisions.....	663	88	568	7	634	(1)
CHRISTIAN.....	117	90		27	105	7.97
County.....	27			27	27	2.05
Cities and towns.....	37	37			34	15.17
School districts.....	53	53			44	(1)
Other civil divisions.....						
CLARK.....	327	166	161		325	31.69
County.....	59	59			58	5.66
Cities and towns.....	20	20			20	7.10
School districts.....	67	67			66	(1)
Other civil divisions.....	181	20	161		181	(1)
CLAY.....	1,854	1,634	212	8	1,780	63.80
County.....	694	694			675	24.19
Cities and towns.....	324	324			283	20.39
School districts.....	617	610		7	604	(1)
Other civil divisions.....	219	6	212	1	218	(1)
CLINTON.....	468	424		44	468	34.65
County.....	44			44	44	3.26
Cities and towns.....	240	240			240	34.66
School districts.....	184	184			184	(1)
Other civil divisions.....						
COLE.....	885	872	13		865	27.12
County.....	155	155			155	4.86
Cities and towns.....	344	344			344	14.64
School districts.....	372	372			352	(1)
Other civil divisions.....	14	1	13		14	(1)
COOPER.....	507	482	24	1	393	20.05
County.....	80	80			70	3.57
Cities and towns.....	72	48	24		72	7.86
School districts.....	85	84		1	23	(1)
Other civil divisions.....	270	270			228	(1)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CRAWFORD.....	\$338	\$245		\$93	\$338	\$29.95
County.....	234	150		84	234	20.73
Cities and towns.....	38	37		1	38	17.46
School districts.....	66	58		8	66	(1)
Other civil divisions.....						
DADE.....	187	186		1	182	15.47
County.....						
Cities and towns.....	107	107			102	34.00
School districts.....	74	74			74	(1)
Other civil divisions.....	6	5		1	6	(1)
DALLAS.....	223	219		4	223	21.16
County.....	120	120			120	11.38
Cities and towns.....	36	36			36	43.11
School districts.....	67	63		4	67	(1)
Other civil divisions.....						
DAVISS.....	902	193	\$693	16	896	62.12
County.....	60	60			57	3.95
Cities and towns.....	55	53		2	55	11.75
School districts.....	89	79		10	86	(1)
Other civil divisions.....	698	1	693	4	698	(1)
DE KALB.....	161	149		12	159	15.48
County.....						
Cities and towns.....	67	66		1	65	21.59
School districts.....	90	83		7	90	(1)
Other civil divisions.....	4			4	4	(1)
DENT.....	299	244		55	282	25.70
County.....	83	83			83	7.56
Cities and towns.....	143	98		45	126	56.00
School districts.....	73	63		10	73	(1)
Other civil divisions.....						
DOUGLAS.....	108	89		19	100	7.16
County.....	17			17	17	1.22
Cities and towns.....	42	42			40	38.42
School districts.....	49	47		2	43	(1)
Other civil divisions.....						
DUNKLIN.....	3,460	1,386	1,934	140	3,255	89.67
County.....	773	705		68	664	18.29
Cities and towns.....	286	256		30	259	21.16
School districts.....	465	425		40	425	(1)
Other civil divisions.....	1,936		1,934	2	1,907	(1)
FRANKLIN.....	573	492	60	21	510	16.50
County.....	52	52			52	1.68
Cities and towns.....	284	280		4	242	16.87
School districts.....	177	160		17	162	(1)
Other civil divisions.....	60		60		54	(1)
GASCONADE.....	122	122			103	8.46
County.....						
Cities and towns.....	46	46			31	6.25
School districts.....	76	76			72	(1)
GENTRY.....	711	186	449	76	696	48.51
County.....	46			46	46	3.21
Cities and towns.....	97	97			82	13.87
School districts.....	64	64			64	(1)
Other civil divisions.....	504	25	449	30	504	(1)
GREENE.....	3,239	3,005		234	2,988	34.99
County.....	159			159	159	1.86
Cities and towns.....	1,101	1,039		62	997	16.12
School districts.....	1,959	1,959			1,812	(1)
Other civil divisions.....	20	7		13	20	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRUNDY.....	\$869	\$448	\$417	\$4	\$823	\$51.01
County.....	197	197			184	20.63
Cities and towns.....	212	212			203	(1)
School districts.....	460	39	417	4	436	(1)
Other civil divisions.....						
HARRISON.....	620	316	244	60	572	33.19
County.....	43			43	43	2.50
Cities and towns.....	103	96		7	98	16.99
School districts.....	213	210		3	204	(1)
Other civil divisions.....	261	10	244	7	227	(1)
HENRY.....	100	56		44	87	3.79
County.....	43			43	43	1.88
Cities and towns.....	7	7			3	.28
School districts.....	24	24			16	(1)
Other civil divisions.....	26	25		1	25	(1)
HICKORY.....	59	47		12	49	7.62
County.....	8			8	8	1.24
Cities and towns.....						
School districts.....	27	26		1	26	(1)
Other civil divisions.....	24	21		3	15	(1)
HOLT.....	457	158	299		452	35.53
County.....						
Cities and towns.....	56	56			51	10.98
School districts.....	102	102			102	(1)
Other civil divisions.....	299		299		299	(1)
HOWARD.....	410	325	73	12	399	29.58
County.....	66	66			66	4.89
Cities and towns.....	120	93	26	1	116	18.57
School districts.....	155	144		11	148	(1)
Other civil divisions.....	69	22	47		69	(1)
HOWELL.....	460	363	96	1	452	22.98
County.....	262	262			262	13.32
Cities and towns.....	122	26	96		114	19.65
School districts.....	74	74			74	(1)
Other civil divisions.....	2	1		1	2	(1)
IRON.....	230	205		25	227	23.40
County.....	132	110		22	132	13.61
Cities and towns.....	59	59			58	33.28
School districts.....	34	31		3	32	(1)
Other civil divisions.....	5	5			5	(1)
JACKSON.....	76,375	71,829	1,541	3,005	66,120	135.49
County.....	15,820	13,799		2,021	15,133	31.01
Cities and towns.....	36,373	33,865	1,524	984	33,886	76.89
School districts.....	24,165	24,165			17,586	(1)
Other civil divisions.....	17		17		15	(1)
JASPER.....	2,701	2,449	2	250	2,443	33.10
County.....	164			164	164	2.22
Cities and towns.....	921	833	2	86	813	14.25
School districts.....	1,616	1,616			1,466	(1)
Other civil divisions.....						
JEFFERSON.....	831	729	8	94	787	28.41
County.....	263	181		82	229	8.27
Cities and towns.....	324	307	8	9	319	24.75
School districts.....	241	241			236	(1)
Other civil divisions.....	3			3	3	(1)
JOHNSON.....	315	272	43		300	13.39
County.....						
Cities and towns.....	56	56			49	5.46
School districts.....	216	216			208	(1)
Other civil divisions.....	43		43		43	(1)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
KNOX	\$123	\$60	\$63	—	\$123	\$12.74
County.....	—	—	—	—	—	—
Cities and towns.....	4	4	—	—	4	1.34
School districts.....	56	56	—	—	56	(1)
Other civil divisions.....	63	—	63	—	63	(1)
LACLEDE	144	122	—	\$22	144	8.82
County.....	74	59	—	15	74	4.53
Cities and towns.....	23	23	—	—	23	5.11
School districts.....	47	40	—	7	47	(1)
LAFAYETTE	794	764	7	13	746	25.50
County.....	182	182	—	—	182	6.22
Cities and towns.....	248	233	2	13	235	16.17
School districts.....	349	349	—	—	324	(1)
Other civil divisions.....	5	—	5	—	5	(1)
LAWRENCE	406	359	—	47	371	15.61
County.....	34	—	—	34	34	1.43
Cities and towns.....	114	109	—	5	96	9.79
School districts.....	192	188	—	4	175	(1)
Other civil divisions.....	66	62	—	4	66	(1)
LEWIS	614	231	381	2	607	50.19
County.....	—	—	—	—	—	—
Cities and towns.....	95	95	—	—	92	17.63
School districts.....	138	136	—	2	138	(1)
Other civil divisions.....	381	—	381	—	377	(1)
LINCOLN	1,008	590	412	6	968	69.50
County.....	494	494	—	—	494	35.47
Cities and towns.....	42	42	—	—	39	8.45
School districts.....	60	54	—	6	58	(1)
Other civil divisions.....	412	—	412	—	377	(1)
LINN	1,013	761	202	50	953	40.83
County.....	2	—	—	2	2	.09
Cities and towns.....	204	253	—	41	247	17.78
School districts.....	373	366	—	7	373	(1)
Other civil divisions.....	344	142	202	—	331	(1)
LIVINGSTON	655	350	293	12	604	32.45
County.....	12	—	—	12	12	.64
Cities and towns.....	81	81	—	—	78	8.46
School districts.....	268	268	—	—	260	(1)
Other civil divisions.....	204	1	293	—	254	(1)
MCDONALD	190	187	—	3	173	12.41
County.....	20	18	—	2	20	1.44
Cities and towns.....	—	—	—	—	—	—
School districts.....	150	150	—	—	135	(1)
Other civil divisions.....	20	19	—	1	18	(1)
MACON	634	556	76	2	633	27.44
County.....	—	—	—	—	—	—
Cities and towns.....	348	348	—	—	348	39.29
School districts.....	210	208	—	2	209	(1)
Other civil divisions.....	76	—	76	—	76	(1)
MADISON	341	341	—	—	329	34.93
County.....	130	130	—	—	124	13.17
Cities and towns.....	110	110	—	—	104	30.74
School districts.....	101	101	—	—	101	(1)
Other civil divisions.....	—	—	—	—	—	—
MARIES	128	126	—	2	127	15.18
County.....	112	112	—	—	112	13.38
Cities and towns.....	—	2	—	—	2	2.04
School districts.....	14	12	—	2	13	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MARION.....	\$567	\$478	\$83	\$6	\$563	\$16.56
County.....	.....	.....	.....	.....	.....	.....
Cities and towns.....	21	15	.....	6	17	.67
School districts.....	463	463	.....	.....	463	(1)
Other civil divisions.....	83	.....	83	.....	83	(1)
MERCER.....	398	134	213	51	376	40.21
County.....	58	15	.....	43	58	6.20
Cities and towns.....	38	36	.....	2	33	13.77
School districts.....	84	83	.....	1	84	(1)
Other civil divisions.....	218	.....	213	5	201	(1)
MILLER.....	203	203	.....	.....	194	11.48
County.....	.....	.....	.....	.....	.....	.....
Cities and towns.....	127	127	.....	.....	118	24.84
School districts.....	76	76	.....	.....	76	(1)
MISSISSIPPI.....	1,370	367	936	67	1,348	82.70
County.....	196	154	.....	42	174	10.67
Cities and towns.....	87	1	76	10	87	15.42
School districts.....	227	212	.....	15	227	(1)
Other civil divisions.....	860	.....	860	.....	860	(1)
MONITEAU.....	169	154	13	2	158	12.98
County.....	.....	.....	.....	.....	.....	.....
Cities and towns.....	51	51	.....	.....	47	10.32
School districts.....	105	103	.....	2	98	(1)
Other civil divisions.....	13	.....	13	.....	13	(1)
MONROE.....	172	167	.....	5	158	11.73
County.....	.....	.....	.....	.....	.....	.....
Cities and towns.....	82	80	.....	2	68	15.58
School districts.....	90	87	.....	3	90	(1)
Other civil divisions.....	.....	.....	.....	.....	.....	.....
MONTGOMERY.....	237	196	.....	41	234	17.98
County.....	38	.....	.....	38	38	2.92
Cities and towns.....	121	121	.....	.....	121	22.59
School districts.....	34	31	.....	3	34	(1)
Other civil divisions.....	44	44	.....	.....	41	(1)
MORGAN.....	299	279	.....	20	291	26.53
County.....	210	190	.....	20	205	18.69
Cities and towns.....	56	56	.....	.....	53	19.93
School districts.....	33	33	.....	.....	33	(1)
NEW MADRID.....	4,043	728	3,279	36	3,971	127.68
County.....	336	312	.....	24	316	10.16
Cities and towns.....	146	146	.....	.....	142	14.15
School districts.....	282	270	.....	12	274	(1)
Other civil divisions.....	3,279	.....	3,279	.....	3,239	(1)
NEWTON.....	399	374	.....	25	374	13.70
County.....	75	75	.....	.....	56	2.05
Cities and towns.....	98	94	.....	4	94	11.42
School districts.....	217	201	.....	16	217	(1)
Other civil divisions.....	9	4	.....	5	7	(1)
NODAWAY.....	629	381	118	130	622	23.59
County.....	120	.....	.....	120	120	4.55
Cities and towns.....	104	103	.....	1	102	9.29
School districts.....	251	251	.....	.....	251	(1)
Other civil divisions.....	154	27	118	9	149	(1)
OREGON.....	121	106	.....	15	119	9.74
County.....	9	.....	.....	9	9	.74
Cities and towns.....	66	66	.....	.....	66	27.17
School districts.....	44	40	4	42	(1)
Other civil divisions.....	2	2	2	(1)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OSAGE	\$321	\$297		\$24	\$318	\$25.52
County.....	276	252		24	275	22.07
Cities and towns.....	23	23			21	7.68
School districts.....	22	22			22	(1)
OZARK	34	34			34	3.57
County.....	4	4			4	.42
Cities and towns.....						
School districts.....	30	30			30	(1)
Other civil divisions.....						
PEMISCOT	6,455	1,107	\$5,193	155	6,181	158.08
County.....	152	87		65	149	3.81
Cities and towns.....	217	209		8	209	22.44
School districts.....	584	504		80	554	(1)
Other civil divisions.....	5,502	307	5,193	2	5,299	(1)
PERRY	551	131	420		551	40.20
County.....						
Cities and towns.....	105	105			105	27.63
School districts.....	26	26			26	(1)
Other civil divisions.....	420		420		420	(1)
PETTIS	1,777	1,632	144	1	1,760	50.77
County.....	651	651			651	18.78
Cities and towns.....	120	120			120	5.37
School districts.....	618	618			604	(1)
Other civil divisions.....	388	243	144	1	385	(1)
PHELPS	512	474		38	476	30.91
County.....	332	294		38	313	20.32
Cities and towns.....	101	101			90	15.00
School districts.....	79	79			73	(1)
PIKE	391	236	150	5	369	20.50
County.....						
Cities and towns.....	149	145		4	141	18.69
School districts.....	92	91		1	83	(1)
Other civil divisions.....	150		150		145	(1)
PLATTE	214	208	6		182	13.17
County.....						
Cities and towns.....	107	107			105	26.77
School districts.....	101	101			71	(1)
Other civil divisions.....	6		6		6	(1)
POLK	151	141		10	151	8.48
County.....	10			10	10	.56
Cities and towns.....						
School districts.....	141	141			141	(1)
PULASKI	316	302		14	299	27.69
County.....	147	147			140	12.96
Cities and towns.....	49	49			49	18.99
School districts.....	120	106		14	110	(1)
PUTNAM	262	227		35	254	22.08
County.....	109	77		32	109	9.48
Cities and towns.....	127	127			127	44.50
School districts.....	20	20			14	(1)
Other civil divisions.....	6	3		3	4	(1)
RAILS	77	76		1	77	7.13
County.....						
Cities and towns.....	18	17		1	18	7.53
School districts.....	59	59			59	(1)
Other civil divisions.....						

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RANDOLPH	\$902	\$807		\$95	\$887	\$33.56
County.....	83			83	83	3.14
Cities and towns.....	311	299		12	299	16.63
School districts.....	508	508			505	(1)
Other civil divisions.....						
RAY	583	349	\$230	4	582	29.33
County.....	136	136			136	6.85
Cities and towns.....	12	9	3		12	1.54
School districts.....	204	204			204	(1)
Other civil divisions.....	231		227	4	230	(1)
REYNOLDS	150	115		35	149	16.70
County.....	116	90		26	115	12.89
Cities and towns.....						
School districts.....	34	25		9	34	(1)
RIPLEY	205	141	12	52	192	17.18
County.....	45			45	45	4.03
Cities and towns.....	18	18			9	4.61
School districts.....	59	52		7	56	(1)
Other civil divisions.....	83	71	12		82	(1)
St. CHARLES	1,108	970	138		1,022	41.54
County.....	656	656			595	24.19
Cities and towns.....	89	89			89	7.00
School districts.....	225	225			206	(1)
Other civil divisions.....	138		138		132	(1)
St. CLAIR	294	270		24	293	22.05
County.....	211	190		21	211	15.88
Cities and towns.....	47	47			46	14.39
School districts.....	36	33		3	36	(1)
St. FRANCOIS	918	863		55	907	24.78
County.....	263	221		42	252	6.89
Cities and towns.....	128	115		13	128	10.96
School districts.....	527	527			527	(1)
St. LOUIS	20,230	19,801	261	168	18,943	82.18
County.....	10,220	10,117		103	9,179	39.82
Cities and towns.....	2,376	2,226	85	65	2,132	19.79
School districts.....	7,458	7,458			7,458	(1)
Other civil divisions.....	176		176		174	(1)
STE. GENEVIEVE	26	4	8	14	26	2.57
County.....	14			14	14	1.39
Cities and towns.....	11	3	8		11	3.42
School districts.....	1	1			1	(1)
SALINE	1,371	1,019	345	7	1,361	44.05
County.....	99	99			99	3.20
Cities and towns.....	259	259			253	15.66
School districts.....	627	627			627	(1)
Other civil divisions.....	386	34	345	7	382	(1)
SCHUYLER	83	34	44	5	79	11.37
County.....						
Cities and towns.....	9	9			9	3.54
School districts.....	18	17		1	14	(1)
Other civil divisions.....	56	8	44	4	56	(1)
SCOTLAND	116	23	73	20	112	12.65
County.....	6			6	6	.68
Cities and towns.....	27	14		13	23	8.77
School districts.....	10	9		1	10	(1)
Other civil divisions.....	73		73		73	(1)
SCOTT	1,866	785	1,086	15	1,710	67.86
County.....	409	399		10	273	10.83
Cities and towns.....	321	316		5	312	21.03
School districts.....	50	50			50	(1)
Other civil divisions.....	1,086		1,086		1,075	(1)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SHANNON.....	\$76	\$46		\$30	\$76	\$6.98
County.....	55	26		29	55	5.05
Cities and towns.....						
School districts.....	20	20			20	(1)
Other civil divisions.....	1			1	1	(1)
SHELBY.....	220	186	\$31	3	217	18.11
County.....						
Cities and towns.....	24	24			21	4.56
School districts.....	165	162		3	165	(1)
Other civil divisions.....	31		31		31	(1)
STODDARD.....	3,522	556	2,792	174	3,478	126.69
County.....	123			123	123	4.48
Cities and towns.....	75	75			59	8.08
School districts.....	365	317		48	365	(1)
Other civil divisions.....	2,959	164	2,792	3	2,931	(1)
STONE.....	153	148		5	145	12.48
County.....	20	20			17	1.46
Cities and towns.....	50	50			47	25.39
School districts.....	83	78		5	81	(1)
SULLIVAN.....	328	141	104	83	324	21.30
County.....	35			35	35	2.30
Cities and towns.....	105	66		39	103	23.69
School districts.....	75	75			75	(1)
Other civil divisions.....	113		104	9	111	(1)
TANEY.....	134	107		27	126	14.00
County.....	20			20	20	2.22
Cities and towns.....	38	38			38	20.80
School districts.....	76	69		7	68	(1)
TEXAS.....	317	242		75	310	16.68
County.....	177	118		59	177	9.53
Cities and towns.....	45	45			40	17.03
School districts.....	75	64		11	75	(1)
Other civil divisions.....	20	15		5	18	(1)
VERNON.....	593	417		176	593	23.69
County.....	153			153	153	6.11
Cities and towns.....	76	67		9	76	7.51
School districts.....	350	350			350	(1)
Other civil divisions.....	14			14	14	(1)
WARREN.....	35	28		7	35	4.33
County.....						
Cities and towns.....	13	7		6	13	5.76
School districts.....	22	21		1	22	(1)
Other civil divisions.....						
WASHINGTON.....	103	98		5	101	6.92
County.....	4			4	4	.27
Cities and towns.....	37	37			37	17.10
School districts.....	48	47		1	46	(1)
Other civil divisions.....	14	14			14	(1)
WAYNE.....	276	208		68	236	19.28
County.....	174	106		68	134	10.95
Cities and towns.....	47	47			47	25.41
School districts.....	55	55			55	(1)
Other civil divisions.....						
WEBSTER.....	199	196		3	198	12.26
County.....						
Cities and towns.....	94	94			93	28.77
School districts.....	94	94			94	(1)
Other civil divisions.....	11	8		3	11	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WORTH	\$338	\$71	\$165	\$102	\$336	\$51.42
County.....	99			99	99	15.15
Cities and towns.....	40	40			40	19.26
School districts.....	34	31		3	34	(¹)
Other civil divisions.....	165		165		163	(¹)
WRIGHT	349	175		174	335	20.01
County.....	80			80	80	4.78
Cities and towns.....	115	109		6	111	27.21
School districts.....	71	66		5	61	(¹)
Other civil divisions.....	83			83	83	(¹)
ST. LOUIS CITY ²	77,337	77,228		109	67,324	81.18
City.....	75,330	75,221		109	66,573	80.28
School districts.....	2,007	2,007			751	(¹)

¹ Not computed.

² No separate county organization; city has both city and county functions.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$130,505	\$126,988	\$1,583	\$1,634	\$117,643	\$51.69
20,000 population and over ...	116,742	113,978	1,524	1,240	104,905	74.13
St. Louis.....	75,330	75,221		109	66,573	80.28
Kansas City.....	35,827	33,332	1,524	971	32,899	79.97
St. Joseph.....	4,102	4,091		11	4,101	50.38
Springfield.....	993	931		62	890	14.96
Joplin.....	490	403		87	442	13.15
8,000 to 20,000 population ...	4,172	4,087		85	3,781	13.75
University City.....	1,165	1,100		65	1,165	40.03
Hannibal.....	6			6	6	.26
Jefferson City.....	344	344			344	15.29
Sedalia.....	120	120			120	5.77
Webster Groves.....	322	322			265	14.97
Cape Girardeau.....	11	11			11	.66
Independence.....	355	355			325	20.44
Columbia.....	68	68				
Moberly.....	306	297		9	294	21.15
Maplewood.....	54	54			54	4.00
St. Charles.....	89	89			89	8.24
Clayton.....	120	120			114	10.65
Richmond Heights.....	84	84			43	4.17
Kirkwood.....	441	441			335	33.50
Carthage.....	277	277			227	23.32
Mexico.....	5			5	5	.57
Marshall.....	165	165			159	18.49
Kirkville.....	159	159			147	17.29
Chillicothe.....	81	81			78	9.29

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population.....	\$3, 592	\$3, 216	\$278	\$98	\$3, 285	\$16. 10
Poplar Bluff.....	150	150	-----	-----	141	18. 67
Nevada.....	76	67	-----	9	76	10. 20
Trenton.....	174	174	-----	-----	161	23. 03
Webb City.....	90	90	-----	-----	83	12. 07
Boonville.....	70	46	24	-----	70	10. 88
Brookfield.....	124	124	-----	-----	91	14. 16
Fulton.....	47	47	-----	-----	27	4. 42
Washington.....	98	98	-----	-----	75	12. 67
Clinton.....	-----	-----	-----	-----	-----	-----
Sikeston.....	117	112	-----	5	114	20. 08
Maryville.....	27	27	-----	-----	27	5. 18
Warrensburg.....	-----	-----	-----	-----	-----	-----
De Soto.....	169	157	8	4	164	32. 35
Caruthersville.....	142	142	-----	-----	134	28. 03
Lexington.....	-----	-----	-----	-----	-----	-----
Excelsior Springs.....	146	146	-----	-----	125	27. 38
Neosho.....	69	69	-----	-----	65	14. 49
Richmond.....	8	8	-----	-----	8	1. 94
Kennett.....	60	60	-----	-----	33	7. 99
Monett.....	65	65	-----	-----	53	12. 98
Festus.....	150	150	-----	-----	150	36. 72
Carrollton.....	40	40	-----	-----	26	6. 41
Bonne Terre.....	9	-----	-----	9	9	2. 24
Aurora.....	31	31	-----	-----	31	8. 00
Macon.....	227	227	-----	-----	227	58. 95
Ferguson.....	66	-----	66	-----	40	10. 53
Rolla.....	64	64	-----	-----	53	14. 44
Lebanon.....	23	23	-----	-----	23	6. 46
Marceline.....	125	85	-----	40	117	32. 91
Louisiana.....	65	61	-----	4	65	18. 32
Liberty.....	76	76	-----	-----	46	13. 08
Cameron.....	70	70	-----	-----	70	19. 96
Slater.....	29	29	-----	-----	29	8. 34
Charleston.....	86	-----	76	10	86	25. 62
Higginsville.....	131	119	-----	12	138	41. 33
West Plains.....	107	11	96	-----	102	30. 58
Eldon.....	127	127	-----	-----	118	37. 21
Crystal City.....	5	-----	-----	5	5	1. 64
Farmington.....	68	68	-----	-----	68	22. 06
Perryville.....	105	105	-----	-----	105	35. 43
Fredericktown.....	110	110	-----	-----	104	35. 21
Chaffee.....	108	108	-----	-----	105	36. 18
Brentwood.....	-----	-----	-----	-----	-----	-----
Dexter.....	17	17	-----	-----	4	1. 47
Butler.....	9	9	-----	-----	9	3. 33
Ste. Genevieve.....	11	3	8	-----	11	4. 13
Fayette.....	77	77	-----	-----	73	27. 76
North Kansas City.....	24	24	-----	-----	24	9. 32
Less than 2,500 population...	5, 999	5, 707	81	211	5, 672	14. 86

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$334, 265	\$118, 276	\$61, 622	\$91. 53	\$34. 46	\$18. 37
State government.....	103, 303	30, 456	4, 671	28. 33	8. 87	1. 40
Counties.....	37, 279	17, 915	6, 581	13. 21	6. 71	2. 50
Cities and towns.....	117, 643	28, 687	142, 482	51. 69	14. 25	23. 41
School districts.....	48, 010	16, 284	3, 371	(2)	(2)	(2)
Other civil divisions.....	28, 030	24, 934	4, 517	(2)	(2)	(2)
Adair.....	365	206	93	18. 78	9. 63	4. 03
Andrew.....	479	18	97	35. 56	1. 29	6. 36
Atchison.....	537	93	153	39. 78	7. 17	11. 28
Audrain.....	377	330	145	16. 91	16. 00	6. 66
Barry.....	334	183	124	14. 65	7. 80	5. 21
Barton.....	150	122	120	10. 30	7. 19	7. 16
Bates.....	325	331	709	14. 73	13. 84	27. 43
Benton.....	127	21	210	10. 85	1. 59	14. 13
Bollinger.....	703	697	15	57. 30	50. 12	1. 03
Boone.....	741	463	560	23. 75	15. 61	17. 98
Buchanan.....	8, 916	3, 600	2, 609	89. 61	38. 36	28. 05
Butler.....	2, 692	2, 928	460	113. 60	117. 11	21. 03
Caldwell.....	197	477	95	15. 75	34. 44	6. 51
Callaway.....	135	215	90	6. 78	9. 36	3. 67
Camden.....	62	12	13	6. 78	1. 11	1. 08
Cape Girardeau.....	1, 088	746	213	32. 19	24. 53	7. 41
Carroll.....	741	273	289	37. 16	13. 32	12. 50
Carter.....	65	69	4	11. 81	8. 70	. 64
Cass.....	667	114	539	31. 82	5. 28	23. 45
Cedar.....	99	70	39	8. 89	5. 01	2. 46
Chariton.....	848	657	205	43. 29	30. 20	8. 73
Christian.....	105	216	65	7. 97	14. 15	4. 13
Clark.....	325	357	279	31. 69	30. 04	21. 76
Clay.....	1, 780	1, 484	234	63. 80	72. 41	11. 26
Clinton.....	468	117	101	34. 65	8. 06	6. 62
Cole.....	865	648	238	27. 12	25. 54	10. 64
Cooper.....	393	254	179	20. 05	13. 14	8. 82
Crawford.....	338	314	9	29. 95	25. 41	. 66
Dade.....	182	189	136	15. 47	13. 36	8. 70
Dallas.....	223	241	5	21. 16	20. 01	. 37
Daviess.....	896	60	55	62. 12	3. 62	3. 14
De Kalb.....	159	31	7	15. 48	2. 62	. 59
Dent.....	282	32	38	25. 70	2. 60	2. 89
Douglas.....	100	39	21	7. 16	2. 53	1. 27
Dunklin.....	3, 255	2, 221	568	89. 67	66. 50	17. 14
Franklin.....	510	263	41	16. 50	9. 25	1. 36
Gasconade.....	103	48	44	8. 46	3. 90	3. 39
Gentry.....	696	828	88	48. 51	52. 97	5. 24
Greene.....	2, 988	1, 137	516	34. 99	16. 26	7. 65
Grundy.....	823	874	108	51. 01	49. 19	6. 44
Harrison.....	572	180	109	33. 19	9. 11	5. 30
Henry.....	87	504	321	3. 79	20. 06	11. 78
Hickory.....	49	49	1	7. 62	6. 94	. 09
Holt.....	452	213	345	35. 53	15. 11	23. 74
Howard.....	399	200	158	29. 58	14. 29	10. 09
Howell.....	452	606	234	22. 98	28. 72	11. 10
Iron.....	227	235	104	23. 40	24. 26	12. 15
Jackson.....	66, 120	17, 146	10, 754	135. 49	44. 01	34. 45
Jasper.....	2, 443	1, 717	1, 107	33. 10	22. 61	12. 10
Jefferson.....	787	433	138	28. 41	16. 32	4. 83

¹ Includes only the debt of school districts outside of cities and towns with a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Includes \$2,023,200 indebtedness of drainages districts not distributable by counties.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Johnson.....	\$300	\$249	\$423	\$13.39	\$9.98	\$16.08
Knox.....	123	22	16	12.74	2.03	1.29
Laclede.....	144	115	79	8.82	6.80	4.45
Lafayette.....	746	578	838	25.50	19.26	27.80
Lawrence.....	371	296	146	15.61	12.25	5.49
Lewis.....	607	386	123	50.19	28.70	7.93
Lincoln.....	968	559	38	69.50	35.06	2.24
Linn.....	953	481	176	40.83	19.43	6.96
Livingston.....	604	309	189	32.45	16.39	9.72
McDonald.....	173	84	21	12.41	5.58	1.53
Macon.....	633	509	936	27.44	18.51	30.33
Madison.....	329	283	38	34.93	26.37	3.23
Maries.....	127	131	-----	15.18	13.83	-----
Marion.....	563	247	441	16.56	8.16	13.81
Mercer.....	376	95	107	40.21	8.42	8.70
Miller.....	194	8	33	11.48	.54	1.93
Mississippi.....	1,348	1,175	59	82.70	91.39	3.81
Moniteau.....	158	22	65	12.98	1.59	4.49
Monroe.....	158	157	243	11.73	9.58	13.30
Montgomery.....	234	69	39	17.98	4.51	2.52
Morgan.....	291	406	57	26.53	33.80	4.32
New Madrid.....	3,971	3,197	97	127.68	119.98	4.37
Newton.....	374	332	109	13.70	13.33	4.01
Nodaway.....	622	306	244	23.59	11.02	8.45
Oregon.....	119	24	37	9.74	1.84	2.49
Osage.....	318	481	11	25.52	35.44	.73
Ozark.....	34	27	27	3.57	2.42	2.26
Pemiscot.....	6,181	4,507	784	158.08	158.38	35.68
Perry.....	551	114	121	40.20	7.92	8.13
Pettis.....	1,760	612	904	50.77	16.85	26.28
Phelps.....	476	496	70	30.91	33.23	4.26
Pike.....	369	114	467	20.50	5.63	20.70
Platte.....	182	367	23	13.17	26.24	1.62
Polk.....	151	37	64	8.48	1.81	2.98
Pulaski.....	299	259	23	27.69	24.64	1.95
Putnam.....	254	158	61	22.08	12.03	4.24
Ralls.....	77	4	2	7.13	.36	.18
Randolph.....	887	571	428	33.56	20.41	16.00
Ray.....	582	141	116	29.33	6.90	5.40
Reynolds.....	149	70	8	16.70	6.82	.84
Ripley.....	192	127	54	17.18	10.57	4.13
St. Charles.....	1,022	463	123	41.54	20.27	4.96
St. Clair.....	293	447	41	22.05	29.14	2.49
St. Francois.....	907	1	234	24.78	.04	5.93
St. Louis.....	18,943	2,158	819	82.18	20.47	8.81
St. Genevieve.....	26	3	19	2.57	.33	1.75
Saline.....	1,361	454	225	44.05	15.75	7.65
Schuyler.....	79	130	248	11.37	15.50	27.33
Scotland.....	112	128	260	12.65	11.96	21.90
Scott.....	1,710	1,480	568	67.86	62.50	22.37
Shannon.....	76	-----	34	6.98	-----	2.99
Shelby.....	217	229	166	18.11	16.83	11.17
Stoddard.....	3,478	3,641	65	126.69	120.35	2.27
Stone.....	145	171	49	12.48	14.17	4.02
Sullivan.....	324	108	110	21.30	6.10	5.91
Taney.....	126	41	58	14.00	5.06	6.36
Texas.....	310	294	19	16.68	14.32	.91
Vernon.....	593	35	342	23.69	1.35	11.87
Warren.....	35	12	20	4.33	1.43	2.22
Washington.....	101	76	40	6.92	5.44	2.96
Wayne.....	236	669	23	19.28	51.39	1.51
Webster.....	198	121	24	12.26	7.27	1.34
Worth.....	336	353	34	51.42	46.16	4.21
Wright.....	335	108	73	20.01	6.11	.91
St. Louis city ⁴	67,324	14,289	22,855	81.18	18.12	31.60

⁴ No separate county organization; city has both city and county functions.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, and 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and im- provements	Per- sonal prop- erty	Other property					
State total.....	\$4,788,878	\$3,519,491	\$791,088	\$478,299	\$4,633,400	\$1,860,088	\$1,311.30	\$1,349.84	\$554.59
Adair.....	26,550	18,664	3,993	3,893	29,203	8,271	1,366.02	1,364.36	359.40
Andrew.....	25,798	18,841	3,804	3,153	30,237	10,252	1,915.36	2,148.27	670.86
Atchison.....	33,010	26,816	3,985	2,209	37,423	10,083	2,445.19	2,876.96	785.28
Audrain.....	31,794	21,848	4,571	5,375	37,043	12,044	1,425.74	1,828.31	551.07
Barry.....	14,118	10,532	2,124	1,462	16,852	6,113	619.13	717.95	256.12
Barton.....	17,058	11,219	2,660	3,179	21,028	7,543	1,171.57	1,243.45	450.38
Bates.....	29,943	22,588	4,082	3,273	40,159	12,925	1,356.85	1,677.96	499.64
Benton.....	15,231	10,287	2,990	1,954	16,757	4,993	1,300.91	1,290.07	335.50
Bollinger.....	6,837	4,761	1,149	827	9,193	3,379	557.26	660.95	231.82
Boone.....	33,091	24,709	4,634	3,748	41,566	12,742	1,060.61	1,400.53	409.14
Buchanan.....	116,107	83,261	21,237	11,609	122,527	50,808	1,166.90	1,305.51	546.20
Butler.....	14,746	8,755	3,127	2,864	19,368	6,173	622.27	774.70	282.21
Caldwell.....	20,977	15,040	3,546	2,391	30,072	8,099	1,076.95	2,171.45	595.61
Callaway.....	21,804	15,697	2,888	3,219	30,679	9,130	1,094.41	1,333.48	374.18
Camden.....	5,408	4,081	925	402	5,433	3,315	591.56	518.71	286.21
Cape Girardeau.....	29,380	20,706	5,704	2,970	31,716	9,741	869.23	1,042.99	339.48
Carroll.....	36,790	24,556	4,270	7,964	45,873	11,867	1,845.04	2,239.91	513.78
Carters.....	4,401	2,454	716	1,231	5,057	2,033	799.75	632.96	369.39
Cass.....	32,390	21,228	4,120	7,042	39,438	11,836	1,545.18	1,851.28	515.20
Cedar.....	10,870	8,507	2,060	283	12,095	4,657	976.11	868.08	289.61
Chariton.....	30,580	20,574	3,520	6,486	40,034	11,962	1,561.16	1,839.02	508.95
Christian.....	9,234	5,608	2,122	1,504	9,964	4,643	701.19	653.31	283.25
Clark.....	18,790	13,507	1,390	3,893	23,800	6,214	1,832.46	2,004.41	455.09
Clay.....	44,240	29,682	6,221	8,337	44,837	11,964	1,585.66	2,188.01	576.47
Clinton.....	27,211	18,788	3,826	4,597	32,563	9,091	2,014.88	2,251.81	594.29
Cole.....	27,228	19,852	4,481	2,895	27,185	7,091	853.54	1,071.14	317.00
Cooper.....	24,858	17,336	3,739	3,783	33,526	10,906	1,268.27	1,736.38	536.94
Crawford.....	9,022	6,371	862	1,789	9,194	3,916	799.33	744.17	284.33
Dade.....	11,341	8,252	1,866	1,223	13,448	4,811	964.04	948.83	308.14
Dallas.....	6,939	5,101	1,368	470	8,085	2,750	658.29	671.93	208.66
Davies.....	23,571	17,815	2,713	3,043	33,608	10,479	1,634.15	2,019.60	595.26
De Kalb.....	19,722	15,103	2,593	2,026	26,797	8,799	1,920.35	2,291.53	702.21
Dent.....	6,110	4,334	1,408	368	5,653	3,175	556.77	458.96	238.26
Douglas.....	6,744	5,167	1,495	82	7,630	3,783	483.13	494.29	227.02
Dunklin.....	18,141	13,307	1,958	2,876	25,412	7,285	1,349.92	1,670.08	470.22
Franklin.....	33,625	21,345	5,942	6,338	34,728	10,881	1,088.19	1,221.65	364.76
Gasconade.....	13,403	8,253	3,462	1,688	13,173	5,397	1,101.13	1,063.95	414.42
Gentry.....	21,377	15,977	2,977	2,423	28,639	8,090	1,489.89	1,831.84	481.00
Greene.....	71,922	52,776	12,050	7,096	65,717	28,350	842.18	939.48	420.37
Grundy.....	21,781	16,358	3,047	2,376	29,664	7,873	1,349.92	1,670.08	470.22
Harrison.....	29,617	23,649	4,116	1,852	40,154	10,332	1,718.62	2,036.32	504.83
Henry.....	29,600	20,803	5,343	3,454	34,680	10,592	1,290.83	1,380.80	388.80
Hickory.....	5,217	3,570	1,390	257	6,938	3,027	811.35	986.45	346.28
Holt.....	25,883	19,579	3,329	2,975	31,614	9,484	2,034.83	2,244.70	652.33
Howard.....	19,987	14,780	2,485	2,722	25,499	8,683	1,481.62	1,821.75	554.75
Howell.....	13,783	9,354	2,647	1,782	14,728	5,442	700.64	697.68	258.34
Iron.....	6,009	3,524	1,016	1,469	5,599	3,487	619.48	577.91	407.23
Jackson.....	748,079	546,407	146,493	55,179	614,871	217,094	1,632.95	1,578.38	695.33
Jasper.....	60,978	40,458	11,495	9,025	64,604	28,546	826.15	850.71	311.96
Jefferson.....	25,471	16,770	3,598	5,103	23,233	8,276	919.53	874.92	289.56
Johnson.....	37,023	25,887	6,610	4,526	45,483	14,027	1,651.85	1,826.71	533.40
Knox.....	16,942	12,576	1,729	2,637	22,314	5,852	1,754.19	2,069.35	471.83
Laclede.....	10,378	6,923	1,612	1,843	10,835	4,391	635.91	642.76	248.97
Lafayette.....	46,162	31,227	8,405	6,530	51,350	14,568	1,577.70	1,711.33	483.12
Lawrence.....	19,299	12,334	3,196	3,769	20,475	8,224	811.77	845.69	309.13

¹ Includes \$3,604,758, value of private car lines, taxed for State purposes only and not distributable by counties.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION				
	1932				1922	1912	1932	1922	1912
	Total	Real property and im- prove- ments	Per- sonal prop- erty	Other property					
Lewis.....	\$18,062	\$14,026	\$2,460	\$1,576	\$22,621	\$6,988	\$1,493.59	\$1,679.98	\$450.42
Lincoln.....	19,084	13,986	2,540	2,558	26,393	7,313	1,370.09	1,654.08	429.34
Linn.....	30,084	21,795	4,495	3,794	37,805	10,325	1,289.00	1,525.76	406.87
Livingston.....	25,677	19,158	2,985	3,534	34,535	10,364	1,379.37	1,831.43	532.77
McDonald.....	7,415	5,199	1,032	1,184	8,210	3,713	532.08	547.84	274.27
Macon.....	29,336	20,523	2,986	5,827	38,117	11,311	1,271.61	1,385.15	366.43
Madison.....	6,506	4,400	1,287	819	6,168	3,055	690.80	575.36	261.28
Marion.....	7,177	4,958	1,297	922	7,160	2,158	857.67	753.67	210.74
Marion.....	31,274	22,349	5,518	3,407	35,838	12,343	919.82	1,185.66	386.34
Mercer.....	14,149	11,067	1,791	1,291	19,071	5,436	1,513.26	1,690.52	440.68
Miller.....	12,654	7,863	3,397	1,394	13,292	4,165	748.76	853.83	241.96
Mississippi.....	15,196	12,037	797	2,362	21,786	4,826	932.27	1,694.06	312.61
Moniteau.....	16,034	10,492	3,574	1,968	20,326	5,723	1,317.18	1,502.09	398.12
Monroe.....	20,490	15,996	2,708	1,786	26,241	9,544	1,521.61	1,598.68	521.42
Montgomery.....	17,174	10,871	3,160	3,143	24,303	6,891	1,319.96	1,595.40	441.64
Morgan.....	12,765	8,625	2,443	1,697	14,087	5,106	1,163.84	1,170.81	390.22
New Madrid.....	19,622	14,044	1,528	3,150	29,972	7,340	630.93	1,124.82	331.33
Newton.....	20,120	13,581	2,173	4,366	21,182	8,113	737.00	851.16	298.53
Nodaway.....	54,134	43,133	6,009	4,992	65,143	16,007	2,052.79	2,347.99	555.17
Oregon.....	6,045	4,497	1,050	498	7,611	3,433	494.68	590.51	229.91
Osage.....	13,120	8,290	2,781	2,049	15,124	5,389	1,052.80	1,115.40	375.70
Ozark.....	3,542	2,652	872	18	4,128	2,638	371.40	371.04	221.17
Pemiscot.....	16,878	11,866	1,771	3,241	24,327	4,922	431.66	854.93	223.97
Perry.....	11,226	7,097	2,949	1,180	12,421	4,386	819.00	860.51	294.40
Pettis.....	49,615	38,279	6,870	4,466	56,988	15,466	1,431.31	1,569.87	449.72
Phelps.....	10,553	7,393	1,712	1,448	7,983	4,213	685.26	534.42	258.20
Pike.....	22,727	17,677	2,000	3,050	29,097	10,953	1,262.54	1,430.16	485.57
Platte.....	26,264	18,613	3,452	4,199	30,633	8,773	1,900.57	2,188.70	608.02
Polk.....	14,254	9,815	2,755	1,684	16,118	6,576	800.65	791.98	304.98
Pulaski.....	6,828	3,771	1,479	1,578	7,025	3,028	632.22	669.72	257.16
Putnam.....	13,816	10,127	2,004	1,685	20,529	5,920	1,201.08	1,565.32	413.75
Ralls.....	15,717	11,633	2,091	1,993	17,826	6,168	1,455.28	1,172.05	470.29
Randolph.....	29,068	19,830	4,935	4,303	33,968	10,780	1,099.77	1,212.89	403.03
Ray.....	32,212	20,900	4,216	7,096	38,473	11,137	1,623.10	1,875.98	519.19
Reynolds.....	3,906	2,677	1,085	144	4,842	2,208	437.75	472.96	219.55
Ripley.....	5,811	4,136	891	784	6,642	3,764	519.95	550.67	287.39
St. Charles.....	33,155	21,719	5,376	6,060	37,305	14,267	1,347.76	1,634.18	576.07
St. Clair.....	13,639	9,883	2,132	1,624	18,987	5,246	1,026.34	1,237.69	319.62
St. Francois.....	40,368	32,096	4,169	4,103	37,999	12,006	1,102.95	1,210.05	303.68
St. Louis.....	260,256	202,034	31,545	26,677	119,094	61,541	1,129.09	1,129.35	662.20
Sta. Genevieve.....	10,509	7,496	1,506	1,507	10,390	3,604	1,040.50	1,059.21	337.20
Saline.....	50,231	36,839	5,362	5,030	59,568	15,418	1,625.60	2,066.46	523.58
Schuyler.....	10,263	7,185	1,407	1,671	13,528	3,763	1,476.48	1,613.72	415.22
Scotland.....	15,900	17,674	2,224	2,002	20,504	5,152	1,796.00	1,916.23	434.08
Scott.....	19,082	12,174	2,159	4,749	22,740	7,736	757.22	960.56	304.75
Shannon.....	5,417	3,674	950	793	6,230	3,626	497.25	520.30	315.20
Shelby.....	18,045	13,173	3,715	1,157	22,902	7,444	1,505.88	1,681.88	500.81
Stoddard.....	17,582	12,399	1,755	3,428	27,607	7,914	640.46	912.47	274.54
Stone.....	5,953	3,886	1,179	1,188	7,319	2,962	512.57	607.93	244.79
Sullivan.....	18,351	13,636	2,424	2,291	31,552	7,686	1,206.35	1,774.48	413.28
Taney.....	5,383	3,961	690	732	5,760	3,142	598.11	704.33	344.01
Texas.....	9,650	7,025	1,966	659	10,581	4,497	519.38	514.92	209.57
Vernon.....	27,741	18,598	3,614	5,529	34,465	12,386	1,106.27	1,422.07	429.66
Warren.....	11,926	7,445	2,461	2,020	13,896	4,804	1,475.62	1,636.76	526.53
Washington.....	6,847	4,493	1,259	1,095	7,318	3,897	468.97	526.08	291.27
Wayne.....	7,755	4,186	1,397	2,172	8,239	4,267	633.42	633.21	281.07
Webster.....	10,774	6,987	1,942	1,845	10,523	4,998	667.20	651.06	283.73
Worth.....	12,376	9,850	1,986	840	15,453	4,474	1,893.80	2,022.10	558.78
Wright.....	8,180	5,498	1,712	970	10,067	4,237	488.62	568.81	228.12
St. Louis city ²	1,440,786	1,112,027	256,956	71,803	1,126,745	677,867	1,735.26	1,429.20	937.13

² No separate county organization; city has both city and county functions.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUA- TION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School dis- tricts	Other civil divisions					
Grand total.....	\$103,234	\$5,796	\$18,995	\$36,891	\$38,765	\$2,787	\$91,445	\$35,491	\$2.16	\$1.97	\$1.91
Adair.....	420	32	138	60	163	27	478	147	1.58	1.64	1.78
Andrew.....	326	31	118	19	126	32	324	166	1.26	1.07	1.62
Atchison.....	412	40	135	32	160	45	351	164	1.25	.94	1.54
Audrain.....	454	38	125	51	195	45	486	166	1.43	1.29	1.38
Barry.....	316	17	111	22	135	31	352	104	2.24	2.09	1.70
Barton.....	241	20	90	19	100	12	306	117	1.41	1.46	1.55
Bates.....	400	36	141	35	164	24	587	242	1.34	1.46	1.87
Benton.....	181	18	72	16	66	9	190	87	1.19	1.13	1.74
Bollinger.....	118	8	60	2	37	11	148	46	1.73	1.61	1.36
Boone.....	653	40	155	108	292	58	624	239	1.97	1.50	1.88
Buchanan.....	3,053	139	800	1,064	1,050	-----	3,160	1,427	2.63	2.58	2.81
Butler.....	389	17	131	40	144	57	429	126	2.64	2.21	2.04
Caldwell.....	306	25	78	27	119	57	331	132	1.46	1.10	1.52
Callaway.....	273	26	89	25	115	18	407	143	1.25	1.33	1.57
Camden.....	92	6	27	4	42	13	86	50	1.70	1.58	1.51
Cape Girardeau.....	595	35	99	107	285	69	512	152	2.03	1.61	1.56
Carroll.....	427	44	95	52	155	81	346	178	1.16	.75	1.50
Carter.....	70	5	35	2	28	-----	86	30	1.59	1.70	1.48
Cass.....	459	39	168	52	177	23	531	317	1.42	1.35	2.68
Cedar.....	164	13	70	13	68	-----	211	78	1.51	1.74	1.67
Chariton.....	420	37	108	34	153	88	411	180	1.37	1.03	1.50
Christian.....	174	11	85	12	66	-----	206	74	1.88	2.07	1.59
Clark.....	227	23	106	10	83	5	268	131	1.21	1.13	2.11
Clay.....	806	53	339	93	297	24	683	230	1.82	1.52	1.92
Clinton.....	343	33	139	32	139	-----	370	135	1.26	1.14	1.48
Cole.....	487	33	181	23	213	37	421	133	1.79	1.55	1.87
Cooper.....	347	30	109	33	120	55	372	198	1.40	1.11	1.82
Crawford.....	145	11	69	9	56	-----	146	49	1.61	1.59	1.25
Dade.....	192	14	77	15	78	8	228	89	1.69	1.70	1.85
Dallas.....	139	8	69	6	49	7	122	49	2.00	1.51	1.78
Davies.....	337	28	129	18	135	27	417	158	1.43	1.24	1.51
De Kalb.....	236	24	66	16	89	41	324	128	1.20	2.21	1.45
Dent.....	121	7	37	15	48	14	120	51	1.98	2.12	1.61
Douglas.....	113	8	42	6	49	8	110	57	1.68	1.44	1.51
Dunklin.....	417	22	121	48	198	28	565	180	2.30	2.22	2.48
Franklin.....	431	40	135	62	163	31	374	173	1.28	1.08	1.59
Gasconade.....	190	16	88	18	68	-----	171	69	1.42	1.30	1.28
Gentry.....	339	26	96	32	127	58	426	148	1.59	1.49	1.83
Greene.....	1,942	86	306	667	765	118	1,414	573	2.70	2.15	2.02
Grundy.....	349	26	74	43	136	70	388	120	1.60	1.31	1.52
Harrison.....	401	35	75	31	181	79	563	167	1.35	1.40	1.62
Henry.....	437	36	121	40	165	75	492	238	1.48	1.42	2.25
Hickory.....	89	6	30	1	40	12	92	39	1.71	1.33	1.29
Holt.....	325	31	90	22	136	46	367	142	1.26	1.16	1.50
Howard.....	295	24	102	30	113	26	314	129	1.48	1.23	1.49
Howell.....	252	16	107	13	103	13	315	79	1.83	2.14	1.45
Iron.....	117	7	63	8	38	1	94	44	1.95	1.68	1.26
Jackson.....	20,138	898	4,264	7,548	7,428	-----	21,650	5,911	2.69	3.52	2.72
Jasper.....	1,650	73	306	505	654	52	1,607	666	2.71	2.49	2.33
Jefferson.....	632	31	213	162	207	19	436	129	2.48	1.88	1.56
Johnson.....	433	44	158	39	192	-----	474	219	1.17	1.04	1.56
Knox.....	182	20	85	9	68	-----	232	86	1.07	1.04	1.47
Laclede.....	198	12	102	15	69	-----	156	88	1.91	1.44	2.00
Lafayette.....	634	55	245	85	249	-----	640	257	1.37	1.25	1.76
Lawrence.....	384	23	80	40	145	96	388	139	1.99	1.89	1.69

¹ Includes \$54,071, levy on private car lines, not distributable by counties.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUA- TION—ALL CIVIL DIVISIONS			
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School dis- tricts	Other civil divi- sions					
Lewis.....	\$295	\$22	\$121	\$30	\$122	-----	\$338	\$102	\$1.63	\$1.49	\$1.46
Lincoln.....	313	23	171	18	101	-----	343	117	1.64	1.30	1.60
Linn.....	481	36	108	74	194	\$69	514	216	1.60	1.36	2.09
Livingston.....	302	31	142	22	95	12	485	194	1.18	1.40	1.87
McDonald.....	142	9	40	7	63	23	137	56	1.92	1.67	1.51
Macon.....	393	35	156	54	148	-----	478	210	1.34	1.25	1.86
Madison.....	125	8	48	10	52	7	136	45	1.92	2.20	1.47
Marion.....	99	9	53	4	33	-----	94	30	1.38	1.31	1.39
Marion.....	536	38	127	96	250	25	562	243	1.71	1.57	1.97
Mercer.....	181	17	54	8	69	33	217	93	1.28	1.14	1.71
Miller.....	206	15	97	18	76	-----	179	69	1.63	1.35	1.66
Mississippi.....	290	18	107	13	132	20	248	86	1.91	1.14	1.78
Moniteau.....	214	19	92	21	82	-----	187	81	1.33	.92	1.42
Monroe.....	268	25	124	19	100	-----	306	146	1.31	1.17	1.53
Montgomery.....	233	21	67	26	94	25	230	101	1.36	.95	1.47
Morgan.....	200	15	106	14	65	-----	194	70	1.57	1.38	1.37
New Madrid.....	448	24	179	34	171	40	489	113	2.28	1.63	1.54
Newton.....	360	24	169	28	139	-----	374	143	1.79	1.77	1.76
Nodaway.....	701	65	152	57	312	115	899	272	2.29	1.38	1.70
Oregon.....	116	7	41	11	54	3	121	54	1.92	1.59	1.57
Osage.....	185	16	110	10	49	-----	147	63	1.41	.97	1.17
Ozark.....	63	4	28	1	27	3	85	34	1.78	2.06	1.29
Pemiscot.....	414	20	127	60	171	36	453	87	2.45	1.86	1.77
Perry.....	147	13	55	9	50	20	118	59	1.31	.95	1.35
Pettis.....	865	60	229	119	349	108	742	325	1.74	1.30	2.10
Phelps.....	245	13	103	32	97	-----	170	70	2.32	2.13	1.66
Pike.....	335	27	121	44	127	16	373	167	1.47	1.28	1.52
Platte.....	324	32	104	22	126	40	336	119	1.23	1.10	1.36
Polk.....	261	17	120	18	106	-----	245	105	1.83	1.52	1.60
Pulaski.....	137	8	72	11	46	-----	133	43	2.01	1.89	1.42
Putnam.....	212	16	78	16	67	35	292	92	1.53	1.42	1.55
Ralls.....	190	19	82	4	83	2	192	118	1.21	1.08	1.91
Randolph.....	493	35	102	90	232	34	538	199	1.70	1.58	1.85
Ray.....	393	39	132	28	157	37	434	177	1.22	1.13	1.59
Reynolds.....	76	5	37	1	33	-----	103	34	1.95	2.13	1.54
Ripley.....	93	7	23	7	45	11	134	59	1.60	2.02	1.57
St. Charles.....	456	40	232	44	140	-----	381	171	1.38	1.02	1.20
St. Clair.....	229	17	122	14	76	-----	232	85	1.68	1.22	1.62
St. Francois.....	829	48	262	34	485	-----	719	195	2.05	1.89	1.62
St. Louis.....	6,587	313	2,056	786	3,432	-----	2,640	778	2.53	2.22	2.26
Ste. Genevieve.....	146	13	78	16	39	-----	116	48	1.39	1.12	1.33
Saline.....	694	60	185	104	299	46	621	261	1.38	1.04	1.69
Schuyler.....	139	12	66	8	53	-----	147	71	1.35	1.09	1.89
Scotland.....	177	19	71	10	60	17	233	114	1.11	1.14	2.21
Scott.....	479	23	175	63	183	35	481	119	2.51	2.12	1.54
Shannon.....	90	7	40	3	39	1	102	55	1.66	1.64	1.52
Shelby.....	246	22	88	14	98	24	271	100	1.36	1.18	1.34
Stoddard.....	366	21	122	21	136	66	460	135	2.08	1.67	1.71
Stone.....	99	7	44	6	42	-----	154	49	1.66	2.10	1.65
Sullivan.....	260	22	73	14	93	58	356	122	1.42	1.13	1.59
Taney.....	105	6	46	7	46	-----	120	46	1.95	2.08	1.46
Texas.....	176	12	36	8	73	47	183	69	1.82	1.73	1.53
Vernon.....	433	33	96	64	185	55	502	226	1.56	1.46	1.82
Warren.....	118	14	35	10	45	14	121	54	.99	.87	1.12
Washington.....	122	8	42	8	50	14	116	50	1.78	1.59	1.28
Wayne.....	135	10	54	9	48	14	162	58	1.74	1.97	1.36
Webster.....	183	13	74	16	74	6	183	71	1.70	1.69	1.42
Worth.....	161	15	75	13	58	-----	163	72	1.30	1.05	1.61
Wright.....	148	10	32	19	61	26	210	65	1.81	2.08	1.53
St. Louis city ¹	37,195	1,729	-----	23,074	12,392	-----	26,445	12,916	2.58	2.35	1.91

¹ No separate county organization; city has both city and county functions.

MONTANA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Montana relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 56 counties, the 115 cities and towns, the 2,200 school districts, the 56 irrigation districts, and the 84 other civil divisions (drainage districts, fire districts, light districts, light and water districts, road districts, and special improvement districts), or a total of 2,512 political units that have power to levy taxes or incur debt.

The data for Montana were compiled largely from reports on file in the offices of the State Examiner, the State Board of Public Instruction, and the State Board of Equalization, Helena, Mont., and from reports received through correspondence.

Fiscal year.—For Montana the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The population of Montana on April 1, 1930, was 537,606.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Montana the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$174,162; exclusive of capital outlays, this excess amounts to \$8,861,198.

The excess of revenue receipts over governmental costs was 3.3 percent for the counties, 11.4 percent for the cities and towns, and 21.2 percent for the irrigation districts. For the State government and for the school districts, governmental costs were in excess of revenue receipts, the percent of excess being 5.9 for the State and 1 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total.....	\$42,900,950	100.0	\$42,726,788	100.0	\$71,269,403	100.0	\$26,317,257	100.0
State government.....	13,708,228	32.0	14,516,416	34.0	9,315,623	13.1	2,253,979	8.6
Counties.....	11,261,795	26.3	10,904,405	25.5	15,113,054	21.2	9,663,670	36.7
Cities and towns.....	5,569,355	13.0	4,998,138	11.7	15,599,497	21.9	2,982,091	11.3
School districts.....	11,519,920	26.9	11,634,748	27.2	8,951,448	12.6	11,384,401	43.3
Irrigation districts.....	630,717	1.5	520,395	1.2	21,182,147	29.7	-----	-----
Other civil divisions.....	210,935	0.5	152,686	0.4	1,107,634	1.6	33,116	0.1

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Montana and all subdivisions of the State amounted to \$42,900,950, or an average of \$79.80 for each person in the State. Of this amount \$13,708,228 was for the State; \$11,261,795 for the counties; \$5,569,355 for the cities and towns; \$11,519,920 for the school districts; \$630,717 for the irrigation districts; and \$210,935 for the other civil divisions. The revenues collected include \$23,465,793, general property taxes; \$565,001, special taxes; \$74,007, poll taxes; \$5,221,352, licenses and permits; \$2,036,073, special assessments; \$6,573,902, subventions, donations, and pension assessments; \$1,709,038, interest, rents, and highway privileges; \$1,225,551, earnings of public-service enterprises; \$1,951,374, earnings of general departments; and \$78,859, fines, forfeits, and escheats. Of the \$6,573,902 classified as subventions, donations, and pension assessments, \$5,235,074 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$7,865,000 in 1912, \$12,612,000 in 1922, and \$12,931,446 in 1932, this being an increase of 2.5 percent from 1922 to 1932, and of 64.4 percent from 1912 to 1932. Special taxes amounted to \$25,000 in 1912, \$150,000 in 1922, and \$565,001 in 1932. Poll taxes amounted to \$280,000 in 1912, \$185,000 in 1922, and \$71,417 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$1,277,000 in 1912, \$1,715,000 in 1922, and \$5,207,359 in 1932. Special assessments amounted to \$871,000 in 1912, \$2,004,000 in 1922, and \$1,116,431 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Montana and all subdivisions of the State for 1932 amounted to \$42,726,788, or an average expenditure of \$79.47 per person. Of the total amount expended, \$14,516,416 was disbursed by the State government; \$10,904,405 by the counties; \$4,998,138 by the cities and towns; \$11,634,748 by the school districts; \$520,395 by the irrigation districts; and \$152,686 by the other civil divisions. The total comprises \$29,931,297 for operation and maintenance of general departments; \$1,135,946 for operation and maintenance of public service enterprises; \$2,972,509 for interest on debt; and \$8,687,036 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$3,759,980; protection to person and property, \$1,826,768; health and sanitation, \$502,512; development and conservation of natural resources, \$1,169,323; highways, \$4,448,152; charities, hospitals, and corrections, \$2,411,113; schools, \$14,324,048; libraries, \$168,107; recreation, \$121,665; and miscellaneous, \$1,199,629. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Montana were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included the data for schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from \$9,604,000 to \$19,259,146, or 100.5 percent; interest payments, from \$697,000 to \$2,129,080, or 205.5 percent; and outlay payments, from \$3,076,000 to \$7,945,639, or 158.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Montana and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$71,269,403, or an average per capita of \$132.57. In 1922 the average per capita was \$110.20, and in 1912, \$43.29.

Of the total debt reported for 1932, \$9,315,623 was for the State government; \$15,113,054 for the counties; \$15,599,497 for the cities and towns; \$8,951,448 for the school districts; \$21,182,147 for the irrigation districts; and \$1,107,634 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 22.9 percent from 1922 to 1932 and 515.7 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 7.5 percent from 1922 to 1932 and 272.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Montana is assessed by county assessors between the first Monday in March and the second Monday in July of each year, the assessment being as of March 1.

For the purpose of fixing tax rates, taxable property is divided into seven classes, ranging from 7 to 100 percent of true and full value. Real estate and improvements (class 4) are taxed at 30 percent of such values.

The assessed valuation of all property in Montana subject to levies of the general property tax was \$410,634,611 in 1932 as compared with \$460,843,000 in 1922 and \$346,551,000 in 1912. The per capita assessed valuation decreased from \$826.75 in 1912 to \$778.57 in 1922, and to \$763.82 in 1932.

TAX LEVIES

State and county taxes are collected by the county treasurer. The county treasurer also collects taxes levied by cities and towns, except in the cities of the first, second, and third class which may provide by ordinance for the city treasurer to collect taxes. One half of all taxes is payable on or before November 30 of each year, and the remaining half on or before May 31. The ad valorem levy for 1932 for State purposes upon all property in the State subject to taxation was fixed by the legislature at 2 mills on each dollar of the taxable valuation of such property.

The total levies of the general property tax for the State and all subdivisions were \$11,245,000 for 1912, \$26,008,000 for 1922, and \$26,317,257 for 1932, this being a per capita of \$26.83, \$43.94, and \$48.95, respectively.

Of the total levies reported for 1932, \$2,253,979 was for the State government; \$9,663,670 for the counties; \$2,982,091 for the cities and towns; \$11,384,401 for the school districts; and \$33,116 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.24 for 1912, \$5.64 for 1922, and \$6.41 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated Popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
				Total	General property	Poll								Licenses and per- mits
Grand total.....	537,606	\$42,901	\$78.80	\$228,326	\$23,466	\$74	\$5,221	\$2,036	\$79	\$6,513	\$1,709	\$1,951	\$1,236	
State government.....	537,606	13,708	25.50	16,384	1,989	---	3,830	42	17	5,235	1,158	820	---	
Counties.....	(1)	11,262	20.95	10,154	8,820	52	1,282	---	5	17	417	662	3	
Cities and towns.....	252,458	5,569	22.06	2,866	2,735	22	109	1,214	57	9	96	96	1,223	
School districts.....	---	11,520	(2)	9,870	9,870	---	---	---	---	1,252	35	363	---	
Irrigation districts.....	---	11,631	(3)	---	---	---	---	621	---	---	---	10	---	
Other civil divisions.....	---	211	(3)	52	---	---	---	159	---	---	---	---	---	
BEAVERHEAD.....	6,654	428	64.32	336	316	---	20	9	1	11	7	43	21	
County.....	6,654	212	31.86	165	146	---	19	---	---	1	4	42	---	
Cities and towns.....	2,881	54	18.74	22	21	---	1	9	1	---	1	---	21	
School districts.....	---	162	(4)	149	149	---	---	---	---	10	2	1	---	
BIG HORN.....	8,800	398	45.23	291	273	---	18	20	2	16	3	49	17	
County.....	8,800	159	18.07	151	134	---	17	---	---	---	3	5	---	
Cities and towns.....	1,542	42	27.24	20	19	---	1	3	2	---	---	---	---	
School districts.....	---	180	(5)	120	120	---	---	---	---	16	---	44	17	
Other civil divisions.....	---	17	(5)	---	---	---	---	17	---	---	---	---	---	
BLAINE.....	9,006	491	54.52	326	309	---	17	92	---	24	13	19	17	
County.....	9,006	176	19.54	160	143	---	17	---	---	---	12	4	---	
Cities and towns.....	2,028	53	26.13	32	32	---	---	3	---	---	1	---	---	
School districts.....	---	173	(6)	134	134	---	---	---	---	24	---	15	---	
Irrigation districts.....	---	79	(6)	---	---	---	---	79	---	---	---	---	---	
Other civil divisions.....	---	10	(6)	---	---	---	---	10	---	---	---	---	---	
BROADWATER.....	2,738	197	71.95	151	143	---	8	16	---	5	2	20	3	
County.....	2,738	102	37.25	82	75	---	7	---	---	---	2	18	---	
Cities and towns.....	735	12	16.33	9	8	---	1	---	---	---	---	---	3	
School districts.....	---	67	(7)	60	60	---	---	---	---	5	---	2	---	
Irrigation districts.....	---	16	(7)	---	---	---	---	16	---	---	---	---	---	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	Total	Per capita	REVENUE RECEIPTS										Highway privi- leges, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments					
				Total	General property	Poll	Licenses and per- mits									
CARBON.....	12,571	\$551	\$43.83	\$471	\$435	\$2	\$34	\$11			\$48		\$4	\$8	\$9	
County.....	12,571	231	18.38	207	175	1	31			15		4	5			
Cities and towns.....	4,870	53	10.88	32	28	1	3	10					2		9	
School districts.....		266	(^c)	232	232					33			1			
Irrigation districts.....		1	(^c)					1								
CARTER.....	4,200	192	45.71	154	146		8			25		5	8			
County.....	4,200	101	24.05	93	85		8					3	5			
Cities and towns.....	475	4	8.42	3	3							1				
School districts.....		87	(^c)	58	58					25		1	3			
CASCADE.....	41,800	2,772	66.32	2,086	1,967	3	116	291	\$9	69		39	80	196		
County.....	41,800	806	19.28	744	633	3	108					18	44			
Cities and towns.....	31,199	927	29.71	408	400		8	264	9			21	27	196		
School districts.....		1,012	(^c)	934	934			19		69			9			
Irrigation districts.....		19	(^c)					8								
Other civil divisions.....		8	(^c)													
CHOUTEAU.....	8,635	492	56.98	416	394		22	3		20		9	29	15		
County.....	8,635	222	25.71	200	179		21					9	13			
Cities and towns.....	2,021	41	20.29	23	22		1	3							15	
School districts.....		229	(^c)	193	193					20			16			
CUSTER.....	11,242	804	71.52	602	573	2	27	71	2	24		30	16	59		
County.....	11,242	339	30.15	317	291		26					10	10	2		
Cities and towns.....	7,452	210	28.18	87	84	2	1	43	2			20	1	57		
School districts.....		227	(^c)	198	198			28		24			5			
Irrigation districts.....		28	(^c)													
DANIELS.....	5,600	219	39.11	177	166		11	3		16		8	9	6		
County.....	5,600	92	16.43	76	65		11					8	8			
Cities and towns.....	1,259	25	19.86	16	16			3		16					6	
School districts.....		100	(^c)	83	83					16			1			
Other civil divisions.....		2	(^c)	2	2			2								

DAWSON.....	10,000	591	59,10	470	447	1	22	27	28	9	24	33
County.....	10,000	279	27,90	259	238	1	21	21	28	5	15	33
Cities and towns.....	4,628	92	19,87	36	34	1	1	1	28	1	1	33
School districts.....		214	(3)	175	175			6		3	8	
Irrigation districts.....		5	(3)					1				
Other civil divisions.....		1	(3)									
DEER LODGE.....	16,500	580	35,15	500	466	2	32	36	22	1	17	2
County.....	16,500	223	13,52	213	180	2	31	36	22	1	9	2
Cities and towns.....	12,600	123	9,76	82	81		1	36	2			2
School districts.....		234	(3)	205	205				21		8	
FALLON.....	4,600	254	55,22	217	207		10	4	14	4	6	9
County.....	4,600	114	24,78	107	97		10	4		3	3	
Cities and towns.....	1,470	31	21,09	17	17		17	4		1	4	9
School districts.....		109	(3)	83	93				14		2	
FERGUS.....	16,531	1,057	63,94	824	782	1	41	23	1	31	80	41
County.....	16,531	502	30,37	396	356	1	39	36	57	28	78	41
Cities and towns.....	6,454	150	23,24	82	80		2	23	1	3	2	
School districts.....		404	(3)	345	345				57			
Other civil divisions.....		1	(3)	1	1							
FLATHEAD.....	19,400	983	50,67	716	659	5	52	98	37	8	31	90
County.....	19,400	378	19,48	351	299	3	49	49	1	7	19	
Cities and towns.....	9,534	255	26,75	67	62	2	3	91	1	1	4	90
School districts.....		343	(3)	298	298			6	37		8	
Irrigation districts.....		6	(3)					1				
Other civil divisions.....		1	(3)									
GALLATIN.....	16,200	978	60,37	726	665	1	60	50	3	80	37	46
County.....	16,200	395	24,38	298	236		52	49	1	78	25	
Cities and towns.....	8,773	184	20,97	79	70	1	8	49	2	1	7	46
School districts.....		398	(3)	359	359			1	33	1	5	
Other civil divisions.....		1	(3)									
GARFIELD.....	4,252	184	43,27	154	146		8			4	6	
County.....	4,252	100	23,52	83	85		8		20	4	3	
School districts.....		84	(3)	61	61				20		3	
GLACIER.....	5,500	326	59,27	244	229	1	14	2	1	6	47	15
County.....	5,500	119	21,64	111	97	1	13	1	12	3	3	15
Cities and towns.....	2,017	45	22,31	25	24		1	1	1	2	2	15
School districts.....		161	(3)	108	108				12		41	
Irrigation districts.....		1	(3)					1				
GOLDEN VALLEY.....	2,126	181	85,14	145	141		4	5	11	4	15	1
County.....	2,126	97	45,63	91	87		4	2		4	2	
Cities and towns.....	440	7	15,91	4	4				11			1
School districts.....		73	(3)	49	49			3			13	
Irrigation districts.....		3	(3)									
Other civil divisions.....		1	(3)	1	1							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

(Revenue receipts expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
GRANITE.	3,013	\$285	\$94.59	\$258	\$250		\$1			\$5		\$8	\$4	\$9
County.....	3,013	164	94.43	153	146							8	3	
Cities and towns.....	1,300	22	16.92	11	10		1			5			1	9
School districts.....		99	(^c)	94	94									
HILL.	13,775	608	44.14	450	418	\$3	29	68	\$1	30		5	16	38
County.....	13,775	157	11.40	142	113	1	28					4	11	
Cities and towns.....	6,623	106	16.00	66	63	2	1		1			1		38
School districts.....		276	(^c)	241	241					30			5	
Other civil divisions.....		69	(^c)	1	1			68						
JEFFERSON.	4,133	248	60.00	224	215		9	1		8		1	6	8
County.....	4,133	112	27.10	107	98		9					1	4	
Cities and towns.....	1,479	13	8.79	5	5									8
School districts.....		122	(^c)	112	112			1		8			2	
Irrigation districts.....		1	(^c)											
JUDITH BASIN.	5,238	305	58.23	272	259		13	3		10		6	12	2
County.....	5,238	143	27.30	127	114		13					5	11	
Cities and towns.....	749	8	18.69	8	8			3				1		2
School districts.....		147	(^c)	136	136					10			1	
Other civil divisions.....		1	(^c)	1	1									
LAKE.	9,700	386	39.79	276	254		22	44		38		4	7	17
County.....	9,700	127	13.09	118	96		22					3	6	
Cities and towns.....	1,992	34	17.07	11	11			5				1		17
School districts.....		184	(^c)	145	145					38			1	
Irrigation districts.....		39	(^c)					39						
Other civil divisions.....		2	(^c)	2	2									
LEWIS AND CLARK.	18,224	1,162	63.76	913	843	6	64	78	3	26		8	24	110
County.....	18,224	356	19.53	336	271	6	59					6	14	
Cities and towns.....	12,842	394	30.68	196	190		5	77	3			2	7	110
School districts.....		411	(^c)	382	382					26			3	
Other civil divisions.....		1	(^c)					1						

	2, 198	145	65.97	120	112	8	1	7	5	9	3
LIBERTY.											
County.....	73	33.21	56	64	56	8			4	5	
Cities and towns.....	2, 186	10	23.84	6	6				1		3
School districts.....	387	61	(^c)	50	50		1	7		4	
Other civil divisions.....		1	(^c)								
LINCOLN.											
County.....	7, 089	416	58.68	333	318	15	42	11	10	8	11
Cities and towns.....	7, 089	162	22.85	149	135	14			6	7	
School districts.....	3, 110	34	10.93	21	20	1	1				11
Irrigation districts.....		177	(^c)	161	161		41	11	4	1	
Other civil divisions.....		41	(^c)								
MCCONE.											
County.....	4, 800	224	46.67	178	168	10		13	14	11	8
Cities and towns.....	4, 800	118	24.58	99	89	10			5	5	
School districts.....	519	10	18.27	2	2						
Other civil divisions.....		96	(^c)	77	77			13		6	8
MADISON.											
County.....	6, 322	312	49.34	281	263	18		9	7	9	6
Cities and towns.....	6, 322	149	23.56	138	121	17			5	6	
School districts.....	1, 434	14	9.76	7	7	1					6
Other civil divisions.....		149	(^c)	135	135			9	2	3	
MEADE.											
County.....	2, 272	160	70.42	145	139	6	1	3	4	2	5
Cities and towns.....	2, 272	86	37.85	81	75	6			3	2	
School districts.....	575	13	22.61	8	8						5
Other civil divisions.....		60	(^c)	56	56		1	3	1		
MINERAL.											
County.....	1, 626	159	97.79	154	148	1	5	2	1	2	
Cities and towns.....	1, 626	101	62.12	99	93	5			1	1	
School districts.....		1	3.62	1	1						
Other civil divisions.....		57	(^c)	54	54			2		1	
MISSOULA.											
County.....	22, 300	1, 185	53.14	977	903	6	68	128	3	34	25
Cities and towns.....	22, 300	412	18.48	392	330	2	60	1	5	14	9
School districts.....	15, 000	317	21.13	179	167	4	8	2	4	6	
Irrigation districts.....		445	(^c)	406	406			84		5	
Other civil divisions.....		10	(^c)				10				
MUSSELSHELL.											
County.....	7, 242	393	54.27	320	301	3	16	8	1	25	15
Cities and towns.....	7, 242	186	25.68	170	152	2	16		4	11	19
School districts.....	2, 792	55	19.70	26	25	1		1	1	1	18
Other civil divisions.....		152	(^c)	124	124			25		3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated Popu- lation	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, and rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll and per- mits							
PARK	10,922	\$659	\$60.34	\$518	\$481	\$37	\$34	\$52	\$20	\$1	\$6	\$8	\$52
County	10,922	261	23.90	249	216	1	32	1		1	4	7	52
Cities and towns	6,663	190	28.39	83	79	2	2	52		1	1	1	
School districts		207	()	185	185				20				
Other civil divisions		1	()	1	1								
PETROLEUM	2,045	106	51.83	89	84		5	3	7		2	5	
County	2,045	48	23.47	43	38		5				2	3	
Cities and towns	408	6	14.71	3	3			3			2		
School districts		52	()	43	43				7			2	
PHILLIPS	8,298	425	51.78	318	302	1	15	26	37		14	18	12
County	8,298	189	23.03	160	144	1	15	3			14	15	12
Cities and towns	2,097	35	16.66	19	19							1	
School districts		178	()	139	139			23	37			2	
Irrigation districts		23	()										
PONDERA	7,200	372	51.67	296	278		18	17	17		8	9	25
County	7,200	163	22.64	152	134		18				5	6	
Cities and towns	2,074	66	31.82	22	22			16			3		25
School districts		142	()	122	122				17			3	
Other civil divisions		1	()					1					
POWDER RIVER	4,000	157	39.25	122	114		8	1	18		7	9	
County	4,000	70	17.50	62	54		8				5	3	
School districts		85	()	59	59				18		2	6	
Other civil divisions		2	()	1	1			1					
POWELL	6,202	366	59.01	331	312	3	16	10	14		4	6	
County	6,202	175	28.22	170	151	3	16				2	3	
Cities and towns	3,510	54	15.38	38	38			10	3		1	1	
School districts		137	()	123	123				11		1	2	

[illegible]

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated Popu- lation	REVENUE RECEIPTS														
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, and rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises		
				Total	General property										Poll	Licenses and per- mits
STILLWATER	6,263	\$330	\$52.77	\$266	\$240	\$1	\$15	\$13		\$24		\$17	\$12	\$8		
County	6,263	135	21.59	113	97	1	15					16	6			
Cities and towns	834	22	26.38	11	11			2				1		8		
School districts		169	(c)	129	129	(c)	(c)			24			6			
Irrigation districts		1	(c)					1								
Other civil divisions		13	(c)	3	3			10								
SWEET GRASS	3,944	218	55.27	190	178	1	11		\$1	10		2	7	8		
County	3,944	109	27.64	102	91	1	10					2	5			
Cities and towns	1,224	23	18.79	12	11		1		1				2	8		
School districts		86	(c)	76	76					10						
FERON	6,100	385	63.11	347	329	1	17	2		15		6	8	7		
County	6,100	193	31.64	183	166	1	16					6	4			
Cities and towns	926	20	21.60	12	11		1	1						7		
School districts		171	(c)	152	152					15			4			
Irrigation districts		1	(c)					1								
FOOLE	7,200	446	61.94	350	327	1	22	19	1	12		20	11	33		
County	7,200	179	24.86	155	133	1	21					14	10			
Cities and towns	3,170	96	30.28	48	47		1	13	1			1		33		
School districts		165	(c)	147	147					12		5	1			
Irrigation districts		6	(c)					6								
TREASURE	1,661	106	63.82	67	63		4	24		3		2	4	6		
County	1,661	35	21.07	31	27		4					2	2			
Cities and towns	1,268	11	42.64	6	6									6		
School districts		36	(c)	31	31					3						
Irrigation districts		24	(c)					24					2			

VALLEY	11,300	498	44.07	382	360	2	1	20	28	39	22	15	12
County	11,300	181	16.02	163	142	1	1	20	4	39	9	9	12
Cities and towns	2,991	51	17.05	33	32	1	1	1	4	1	1	1	12
School districts		241	(1)	185	185					39	12	5	
Irrigation districts		19	(1)						19				
Other civil divisions		6	(1)	1	1				5				
WHEATLAND	3,751	228	60.78	189	181			8	3	8	5	12	11
County	3,751	85	22.66	79	71			8			3	3	
Cities and towns	1,781	25	14.30	9	9				3		2	2	11
School districts		118	(1)	101	101					8		9	
WIBAUD	2,767	135	48.79	117	111			6		12	1	4	1
County	2,767	71	25.66	67	61			6			1	3	
Cities and towns	619	6	9.69	5	5								1
School districts		58	(1)	45	45					12		1	
YELLOWSTONE	31,000	2,080	65.48	1,290	1,181	2	2	107	354	11	10	124	174
County	31,000	640	17.42	451	388			91	1	67	7	81	
Cities and towns	19,418	674	34.71	273	267			16	185	10	3	29	174
School districts		637	(1)	566	566					67		4	
Irrigation districts		152	(1)						142			10	
Other civil divisions		27	(1)						27				

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes \$417,161, inheritance taxes, and \$147,840, other special taxes, for State purposes only.

3 Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
Grand total.....	392,498	\$5,569	\$32.06	\$2,866	\$2,735	\$23	\$109	\$1,314	\$37	\$9	\$5	\$99	\$98	\$1,233
30,000 population and over.....	39,532	708	17.91	568	526	5	37	100	13	5	1	19	2	-----
Butte.....	39,532	708	17.91	568	526	5	37	100	13	5	1	19	2	-----
8,000 to 30,000 population.....	85,703	2,317	27.04	1,063	1,055	4	34	647	26	1	-----	29	69	452
Great Falls.....	23,700	905	30.47	398	390	-----	8	260	9	-----	-----	21	27	190
Billings.....	16,600	595	35.84	250	238	-----	12	157	10	-----	-----	2	29	147
Missoula.....	15,000	317	21.13	179	167	4	8	117	2	-----	-----	4	6	9
Anaconda.....	12,600	123	9.76	81	81	-----	1	36	2	1	-----	-----	-----	2
Helena.....	11,803	377	31.94	184	179	-----	5	77	3	-----	-----	2	7	104
2,500 to 8,000 population.....	57,348	1,341	23.38	576	541	11	24	327	10	3	2	31	15	377
Miles City.....	7,175	208	28.99	85	82	2	1	43	2	-----	-----	20	1	57
Bozeman.....	6,855	149	21.74	66	58	-----	7	46	2	-----	-----	1	6	28
Livingson.....	6,391	188	29.42	82	73	2	2	52	1	-----	1	-----	-----	51
Hayre.....	6,372	105	16.48	65	62	2	1	-----	1	-----	-----	1	-----	38
Kalispell.....	6,094	183	30.03	42	39	1	2	73	1	-----	1	1	1	64
Lewistown.....	5,358	139	25.94	77	75	-----	2	22	1	-----	-----	3	-----	36
Glenclive.....	4,629	92	19.87	36	34	1	1	21	-----	-----	-----	1	1	33
Deer Lodge.....	3,510	54	15.38	38	35	-----	-----	10	1	3	-----	1	1	-----
Red Lodge.....	3,026	41	13.55	24	21	-----	3	10	1	-----	-----	-----	-----	6
Whitefish.....	2,803	64	22.83	20	18	1	1	18	-----	-----	-----	3	3	23
Roundup.....	2,577	47	18.24	20	19	1	-----	8	1	-----	-----	1	1	16
Laurel.....	2,568	71	27.76	21	17	-----	4	24	-----	-----	-----	1	-----	25
Less than 2,500 population.....	69,875	1,203	17.22	629	613	2	14	140	8	-----	2	20	10	394

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 8.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total.....	\$42,798	\$79.47	\$39,931	\$3,760	\$1,837	\$503	\$4,448	\$2,411	\$14,394	\$168	\$192	\$1,169	\$1,199	\$1,136	\$2,973	\$3,687
State government.....	14,516	27.00	7,446	592	455	194	1,718	856	2,620	5	1	829	176	---	385	6,685
Counties.....	10,905	20.28	8,865	2,662	555	93	2,017	1,551	1,078	32	---	---	877	6	1,145	889
Cities and towns.....	4,998	19.80	2,613	506	802	216	704	4	---	131	121	---	129	1,130	794	461
School districts.....	11,635	()	10,626	---	---	---	---	---	10,626	---	---	333	---	---	503	506
Irrigation districts.....	520	()	333	---	---	---	---	---	---	---	---	---	---	---	90	97
Other civil divisions.....	152	()	48	---	15	---	9	---	---	---	---	7	17	---	55	49
BEAVERHEAD.....	412	61.92	342	45	18	2	64	25	172	1	---	---	15	7	22	41
County.....	218	32.76	175	41	10	1	47	25	37	---	---	---	14	---	5	38
Cities and towns.....	45	15.62	32	4	8	1	17	---	---	1	---	---	1	7	---	1
School districts.....	149	()	135	---	---	---	---	---	135	---	---	---	---	---	12	2
BIG HORN.....	362	41.14	269	48	15	2	15	18	163	5	---	---	3	18	47	28
County.....	143	16.25	98	43	10	1	14	18	4	5	---	---	3	---	21	24
Cities and towns.....	36	23.35	5	5	5	1	1	---	---	---	---	---	---	18	5	1
School districts.....	172	()	159	---	---	---	---	---	159	---	---	---	---	---	11	2
Other civil divisions.....	11	()	---	---	---	---	---	---	---	---	---	---	---	---	10	1
BLAINE.....	413	45.86	338	53	11	2	44	15	158	2	1	33	19	12	51	12
County.....	150	16.66	126	46	8	1	38	15	4	2	---	---	12	---	23	1
Cities and towns.....	43	21.20	7	7	3	1	6	---	---	---	1	---	---	12	10	3
School districts.....	167	()	154	---	---	---	---	---	154	---	---	---	---	---	5	8
Irrigation districts.....	43	()	33	---	---	---	---	---	---	---	---	33	---	---	10	---
Other civil divisions.....	10	()	7	---	---	---	---	---	---	---	---	---	7	---	3	---

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
BROADWATER.....	\$197	\$71.95	\$183	\$26	\$6	\$1	\$23	\$10	\$95			\$14	\$3	\$2	\$10	\$2
County.....	97	35.43	91	25	5	1	25	10	22				3		5	1
Cities and towns.....	9	12.24	5	1	1		3							2	2	
School districts.....	75	(¹)	73						73						1	1
Irrigation districts.....	16	(¹)	14									14			2	
CARBON.....	548	43.59	455	63	12	4	49	24	292	\$2		2	7	6	44	43
County.....	220	17.50	153	37	9		45	24	31				7		29	38
Cities and towns.....	53	10.88	39	26	3	4	4			2				6	8	
School districts.....	273	(¹)	261						261			2			7	5
Irrigation districts.....	2	(¹)	2													
CARTER.....	194	46.19	173	30	7	1	23	7	102				3		11	10
County.....	101	24.05	84	29	7	1	22	7	15				3		10	7
Cities and towns.....	2	4.21	2	1			1									
School districts.....	91	(¹)	87						87						1	3
CASCADE.....	2,574	61.58	1,793	185	162	38	161	217	870	14	\$27	16	103	393	204	184
County.....	732	17.51	572	139	34	8	96	217	8				70		57	103
Cities and towns.....	849	27.21	339	46	128	30	65			14	27		29	393	91	26
School districts.....	973	(¹)	862						862						56	55
Irrigation districts.....	16	(¹)	16									16				
Other civil divisions.....	4	(¹)	4										4			
CHOUTEAU.....	543	62.88	481	61	11	2	81	36	289	6	1		14	12	45	5
County.....	268	31.04	227	49	9	2	76	36	36	6			13		38	3
Cities and towns.....	36	17.81	21	12	2		5				1		1	12	3	
School districts.....	239	(¹)	233						233						4	2

CUSTER.....	720	64.85	571	79	37	8	85	27	299	6	7	8	15	67	68	23
County.....	286	25.44	251	57	10	2	61	27	82	---	---	---	12	3	21	11
Cities and towns.....	193	25.90	95	22	27	6	24	---	---	6	7	---	3	64	25	9
School districts.....	233	(1)	217	---	---	---	---	---	217	---	---	8	---	---	13	3
Irrigation districts.....	17	---	8	---	---	---	---	---	---	---	---	---	---	---	9	---
DANIELS.....	232	41.43	184	33	7	2	13	20	104	---	1	---	4	3	38	7
County.....	103	18.39	76	31	6	1	10	20	4	---	---	---	4	---	21	6
Cities and towns.....	14	11.12	7	2	1	1	2	---	---	---	1	---	---	3	4	---
School districts.....	114	(1)	100	---	---	---	---	---	100	---	---	---	---	---	13	1
Other civil divisions.....	1	---	1	---	---	---	1	---	---	---	---	---	---	---	---	---
DAWSON.....	583	58.30	468	52	20	1	101	23	252	1	4	---	14	19	60	36
County.....	267	25.70	205	47	9	---	57	23	56	---	---	---	13	---	34	18
Cities and towns.....	105	22.68	68	5	11	1	43	---	---	1	4	---	1	19	27	13
School districts.....	220	(1)	196	---	---	---	---	---	196	---	---	---	---	---	19	5
Irrigation districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Other civil divisions.....	1	(1)	1	---	---	---	1	---	---	---	---	---	---	---	---	---
DEER LODGE.....	497	30.12	437	73	40	4	44	30	220	8	5	---	13	2	22	36
County.....	174	10.55	128	48	9	2	25	30	2	---	---	---	12	---	11	35
Cities and towns.....	97	7.70	91	25	31	2	19	---	---	8	5	---	1	2	4	---
School districts.....	226	(1)	218	---	---	---	---	---	218	---	---	---	---	---	7	1
FAIRBANKS.....	263	57.17	213	32	8	1	35	7	118	1	---	---	11	5	36	9
County.....	118	25.65	90	29	6	1	31	7	4	1	---	---	11	---	22	6
Cities and towns.....	23	15.65	9	3	2	---	4	---	---	---	---	---	---	5	9	---
School districts.....	122	(1)	114	---	---	---	---	---	114	---	---	---	---	---	5	3
FERGOUS.....	995	60.19	820	119	37	7	106	52	454	4	5	---	45	17	107	42
County.....	466	28.19	301	110	19	2	90	52	78	---	---	---	40	---	74	1
Cities and towns.....	129	19.99	61	9	17	5	16	---	---	4	5	---	5	17	15	36
School districts.....	399	(1)	376	---	---	---	---	---	376	---	---	---	---	---	18	5
Other civil divisions.....	1	---	1	---	1	---	---	---	---	---	---	---	---	---	---	---
FLATHEAD.....	989	50.98	795	91	31	5	106	59	461	5	5	8	24	39	60	95
County.....	406	20.93	358	65	13	2	72	59	124	---	---	---	23	---	35	13
Cities and towns.....	223	23.39	92	26	18	3	34	---	---	5	5	---	1	39	18	74
School districts.....	350	(1)	337	---	---	---	---	---	337	---	---	---	---	---	5	8
Irrigation districts.....	10	(1)	8	---	---	---	---	---	---	---	---	8	---	---	2	---
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
GALLATIN.....	930	57.41	713	81	38	8	76	36	414	6	3	---	51	31	69	117
County.....	387	23.89	296	63	15	6	67	36	69	---	---	---	40	---	20	71
Cities and towns.....	145	16.53	72	18	23	2	9	---	---	6	3	---	11	31	34	8
School districts.....	398	(1)	345	---	---	---	---	---	345	---	---	---	---	---	15	38
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Total	Per cap- ita	GOVERNMENTAL-COST PAYMENTS											Operation and main- tenance of public- service enter- prises	Interest Outlays
			Operation and maintenance of general departments												
			Total	General govern- ment	Protec- tion to person and prop- erty	Health and sanita- tion	High- ways	Charities, hospitals, and cor- rections	Schools	Libra- ries	Recre- ation	Develop- ment and conser- vation of natural resources	Miscel- laneous		
GARFIELD.....	\$223	\$52.45	\$209	\$27	\$6	\$1	\$27	\$11	\$133				\$4	\$8	\$6
County.....	115	27.05	103	27	6	1	27	11	27				4	7	5
School districts.....	108	()	106						106					1	1
GLACIER.....	312	56.73	242	45	14	1	24	12	134			\$1	11	36	25
County.....	118	21.45	96	42	11	1	18	12	3				9	17	5
Cities and towns.....	36	17.85	14	3	3		6						2	9	2
School districts.....	167	()	131						131					8	18
Irrigation districts.....	1	()	1									1			
GOLDEN VALLEY.....	150	70.56	119	21	5	1	10	5	73				4	1	29
County.....	71	33.40	46	20	5	1	8	5	3				4	24	1
Cities and towns.....	4	9.09	2	1			1							1	
School districts.....	73	()	70						70					3	
Irrigation districts.....	1	()												1	
Other civil divisions.....	1	()	1				1								
GRANITE.....	210	62.70	173	27	9		24	11	96				6	8	26
County.....	120	32.83	96	25	9		21	11	24				6	23	3
Cities and towns.....	14	10.77	5	2			3							8	1
School districts.....	76	()	72						72					1	2
HILL.....	610	44.28	473	68	35	3	47	31	233	\$4	\$4		48	27	69
County.....	173	12.56	151	55	9	1	37	31	4				14	16	41
Cities and towns.....	135	20.38	92	13	25	2	10			4	4		34	27	10
School districts.....	250	()	229						229					19	6
Other civil divisions.....	52	()	1		1									2	2
														24	18

JEFFERSON.....	256	61.94	229	28	10	---	35	17	125	---	---	---	---	---	14	7	13	7
County.....	122	20.52	117	28	10	---	34	17	16	---	---	---	---	---	14	7	2	2
Cities and towns.....	12	8.11	109	2	---	---	---	---	---	---	---	---	---	---	---	7	2	6
School districts.....	131	()	---	---	---	---	---	---	109	---	---	---	---	---	---	---	7	1
Irrigation districts.....	1	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
JUDITH BASIN.....	281	53.65	240	38	8	---	32	11	147	---	---	---	---	---	4	2	34	5
County.....	114	21.76	91	38	6	---	36	11	4	---	---	---	---	---	4	2	20	3
Cities and towns.....	11	14.69	143	2	1	---	2	---	---	---	---	---	---	---	---	2	4	---
School districts.....	155	()	---	---	---	---	---	---	143	---	---	---	---	---	---	---	10	2
Other civil divisions.....	1	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE.....	409	42.16	319	42	12	2	22	15	177	1	1	40	---	---	7	16	48	26
County.....	134	13.81	89	38	9	1	17	15	3	---	---	---	---	---	6	---	24	21
Cities and towns.....	40	20.08	174	4	3	1	4	---	---	1	1	---	---	---	1	16	9	---
School districts.....	192	()	40	---	---	---	---	---	174	---	---	40	---	---	---	---	13	5
Irrigation districts.....	42	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	2	---
Other civil divisions.....	1	()	---	---	---	---	1	---	---	---	---	---	---	---	---	---	---	---
LEWIS AND CLARK.....	1,170	64.20	852	143	86	24	154	55	327	9	3	---	---	---	51	75	79	164
County.....	317	17.39	287	103	19	3	50	55	5	---	---	---	---	---	43	---	19	11
Cities and towns.....	502	39.09	242	40	67	21	95	---	---	9	3	---	---	---	7	75	35	150
School districts.....	350	()	---	---	---	---	---	---	322	---	---	---	---	---	---	---	25	3
Other civil divisions.....	1	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LIBERTY.....	136	61.87	120	24	6	1	16	5	67	---	---	---	---	---	---	4	12	---
County.....	62	28.21	53	23	6	1	14	5	3	---	---	---	---	---	---	4	9	---
Cities and towns.....	8	20.67	2	1	---	---	1	---	---	---	---	---	---	---	---	---	2	---
School districts.....	65	()	64	---	---	---	---	---	64	---	---	---	---	---	---	---	1	---
Other civil divisions.....	1	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LINCOLN.....	390	55.01	353	36	12	1	69	22	164	5	1	36	---	---	7	5	19	13
County.....	160	22.57	146	31	6	1	60	22	15	5	---	---	---	---	6	5	5	9
Cities and towns.....	27	8.68	19	5	5	---	7	---	---	---	1	---	---	---	1	5	3	---
School districts.....	158	()	36	---	---	---	---	---	149	---	---	36	---	---	---	---	5	4
Irrigation districts.....	42	()	---	---	---	---	---	---	---	---	---	---	---	---	---	---	6	---
Other civil divisions.....	3	()	---	---	---	---	2	---	---	---	---	---	---	---	---	---	---	---
McCONE.....	207	43.13	184	32	7	3	26	13	100	---	---	---	---	---	3	4	7	-12
County.....	98	20.42	83	31	7	3	22	13	4	---	---	---	---	---	3	4	4	11
Cities and towns.....	9	17.34	5	1	---	---	4	---	---	---	---	---	---	---	---	---	3	1
School districts.....	100	()	96	---	---	---	---	---	96	---	---	---	---	---	---	---	---	---
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MADISON.....	299	47.29	258	42	10	1	46	20	137	2	---	---	---	---	---	5	15	21
County.....	137	21.67	116	41	8	1	43	20	1	2	---	---	---	---	---	5	5	16
Cities and towns.....	12	8.37	---	---	2	---	3	---	---	---	---	---	---	---	---	---	1	---
School districts.....	150	()	136	1	---	---	---	---	136	---	---	---	---	---	---	---	9	5

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and other institutions	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
MEADDER.																
County.....	\$159	\$60.98	\$122	\$26	\$7	\$1	\$14	\$8	\$64				\$2	\$5	\$29	\$3
Cities and towns.....	78	24.33	56	24	6	1	14	8	1				2	5	21	1
School districts.....	10	17.39	3	2	1										2	2
Other civil divisions.....	70	()	63						63						5	5
	1	()													1	1
MINERAL.																
County.....	152	93.48	104	19	6	1	18	10	46				4		4	44
Cities and towns.....	104	63.98	58	19	5	1	17	10	2				4		4	42
School districts.....	2	7.26	2		1		1									
Other civil divisions.....	46	()	44						44							2
MISSOURI.																
County.....	1,098	49.24	930	114	81	11	77	72	506	\$20	\$7		42	11	119	38
Cities and towns.....	483	21.63	389	84	20	6	44	72	123				40	2	54	38
School districts.....	222	14.80	168	30	61	5	33			20	7		2	9	55	
Irrigation districts.....	392	()	383						383							
Other civil divisions.....	1	()													1	
MUSKIEHILL.																
County.....	380	52.47	318	44	11	5	29	17	191	1	1		19	10	50	2
Cities and towns.....	153	21.13	110	37	7	2	23	17	5				19		42	1
School districts.....	36	12.89	22	7	4	3	6			1	1			10	4	
Other civil divisions.....	191	()	186						186						4	1
PARK.																
County.....	563	51.55	456	48	33	7	55	27	267	5	4		10	56	36	15
Cities and towns.....	196	17.95	174	37	10	1	36	26	56				8		11	11
School districts.....	148	22.11	70	11	22	6	19	1		5	4		2	56	22	
Other civil divisions.....	218	()	211		1				211						3	4
	1	()	1													

PETROLEUM.....	132	64.55	110	29	5	-----	15	3	56	-----	-----	-----	2	-----	14	8
County.....	72	35.21	55	28	5	-----	14	3	3	-----	-----	-----	2	-----	9	8
Cities and towns.....	5	12.25	2	1	-----	-----	1	-----	-----	-----	-----	-----	-----	-----	3	-----
School districts.....	55	(1)	53	-----	-----	-----	-----	-----	53	-----	-----	-----	-----	-----	2	-----
PHILLIPS.....	418	50.93	326	59	9	3	28	22	176	2	-----	-----	7	10	39	43
County.....	182	22.17	122	55	7	2	24	22	4	2	-----	-----	6	-----	29	31
Cities and towns.....	27	12.88	12	4	2	1	4	-----	-----	-----	-----	-----	1	10	4	1
School districts.....	186	(1)	172	-----	-----	-----	-----	-----	172	-----	-----	-----	-----	-----	6	8
Irrigation districts.....	23	(1)	20	-----	-----	-----	-----	-----	-----	20	-----	-----	-----	-----	3	3
PONDERA.....	384	53.33	304	44	21	3	65	16	145	-----	-----	-----	10	22	51	7
County.....	158	21.94	131	40	13	1	48	16	4	-----	-----	-----	9	-----	22	5
Cities and towns.....	73	35.20	31	4	8	2	17	-----	-----	-----	-----	-----	-----	22	20	-----
School districts.....	152	(1)	141	-----	-----	-----	-----	-----	141	-----	-----	-----	1	-----	9	2
Other civil divisions.....	1	(1)	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
POWDER RIVER.....	151	37.75	138	20	5	1	12	7	91	-----	-----	-----	2	-----	7	6
County.....	58	14.50	50	20	5	1	12	7	7	-----	-----	-----	2	-----	7	1
School districts.....	93	(1)	88	-----	-----	-----	-----	-----	88	-----	-----	-----	-----	-----	-----	5
Other civil divisions.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
POWELL.....	333	53.69	288	40	11	2	32	14	176	2	-----	-----	11	-----	24	21
County.....	150	24.19	135	36	8	1	25	14	41	-----	-----	-----	10	-----	13	2
Cities and towns.....	44	12.54	18	4	3	1	7	-----	-----	2	-----	-----	1	-----	10	16
School districts.....	139	(1)	135	-----	-----	-----	-----	-----	135	-----	-----	-----	-----	-----	1	3
PRAIRIE.....	217	54.25	185	24	7	1	30	7	107	-----	-----	-----	6	1	7	24
County.....	100	25.00	75	23	6	1	28	7	4	-----	-----	-----	6	-----	2	22
Cities and towns.....	6	7.70	5	1	1	-----	2	-----	-----	-----	-----	-----	-----	-----	1	1
School districts.....	109	(1)	103	-----	-----	-----	-----	-----	103	-----	-----	-----	-----	-----	5	-----
Irrigation districts.....	2	(1)	2	-----	-----	-----	-----	-----	-----	2	-----	-----	-----	-----	-----	-----
RAVALLI.....	454	43.65	365	43	16	2	52	22	185	2	-----	-----	14	5	38	46
County.....	163	15.67	140	37	11	1	52	22	3	-----	-----	-----	14	-----	21	2
Cities and towns.....	21	7.46	14	6	5	1	-----	-----	-----	2	-----	-----	-----	5	2	-----
School districts.....	200	(1)	182	-----	-----	-----	-----	-----	182	-----	-----	-----	-----	-----	13	5
Irrigation districts.....	70	(1)	29	-----	-----	-----	-----	-----	-----	29	-----	-----	-----	-----	2	39
RICHLAND.....	378	38.97	342	50	13	1	40	18	204	1	-----	-----	15	5	20	11
County.....	143	14.74	123	45	9	1	30	18	5	-----	-----	-----	15	-----	13	7
Cities and towns.....	29	11.21	20	5	4	-----	10	-----	-----	1	-----	-----	-----	5	4	-----
School districts.....	206	(1)	199	-----	-----	-----	-----	-----	199	-----	-----	-----	-----	-----	3	4
Irrigation districts.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
ROOSEVELT.....	475	44.39	382	57	14	2	39	29	229	-----	-----	-----	11	9	67	17
County.....	181	16.92	136	45	10	2	33	29	6	-----	-----	-----	11	-----	39	6
Cities and towns.....	46	11.43	23	12	4	-----	6	-----	-----	1	-----	-----	-----	9	13	1
School districts.....	248	(1)	223	-----	-----	-----	-----	-----	223	-----	-----	-----	-----	-----	15	10
Other civil divisions.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

! Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932.—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
ROSEBUD.....	\$525	\$71.46	\$330	\$53	\$14	\$4	\$29	\$23	\$167	\$4		\$23	\$13	\$11	\$67	\$117
County.....	194	26.41	133	51	11	1	25	23	5	4			13		24	37
Cities and towns.....	103	64.74	12	2	3	3	4							11	22	58
School districts.....	186	()	162						162						16	8
Irrigation districts.....	28	()	23									23			5	
Other civil divisions.....	14	()														14
SANDERS.....	374	64.48	321	33	10	1	53	16	173	1		12	22		24	29
County.....	146	25.17	110	31	9	1	38	16	3				21		10	17
Cities and towns.....	20	13.92	20	2	1		15			1			1			
School districts.....	196	()	170						170						14	12
Irrigation districts.....	12	()										12				
SHERIDAN.....	483	48.79	352	49	9	2	27	33	213	2	\$1		16	11	45	75
County.....	181	18.28	135	45	8	1	25	33	5	2			16		39	7
Cities and towns.....	22	10.00	9	4		1	2				1			11	1	1
School districts.....	280	()	208						208						5	67
SILVER BOW.....	2,177	38.21	1,872	305	249	77	204	168	725	20	6		118		241	64
County.....	763	13.39	688	241	37	14	116	167	4	2			107		28	47
Cities and towns.....	665	15.99	454	64	203	63	88	1		18	6		11		9	9
School districts.....	735	()	721						721						202	3
Other civil divisions.....	14	()	9		9										11	5
STILLWATER.....	323	51.66	244	40	9	1	24	13	143	1		1	12	10	45	24
County.....	144	23.03	95	38	8	1	19	13	5	1			10		31	18
Cities and towns.....	19	22.78	8	2	1		3						2	10	1	
School districts.....	155	()	138						138						11	6
Irrigation districts.....																
Other civil divisions.....	5	()	3				2					1			2	

SWEET GRASS.....	229	58.06	203	23	11	1	30	5	125	1	2	5	5	16	5
County.....	108	27.38	91	20	7	1	24	5	29	1	2	5	5	15	2
Cities and towns.....	22	17.97	16	3	4	---	6	---	96	---	---	---	---	1	---
School districts.....	99	(1)	96	---	---	---	---	---	---	---	---	---	---	---	---
TERON.....	357	58.52	319	44	9	1	43	15	193	---	---	5	5	25	8
County.....	178	29.18	152	42	7	1	40	15	42	---	1	5	5	20	6
Cities and towns.....	13	14.04	8	2	2	---	3	---	---	---	---	---	---	5	---
School districts.....	158	(1)	151	---	---	---	---	---	151	---	1	---	---	---	2
Irrigation districts.....	8	(1)	8	---	---	---	---	---	---	---	---	---	---	---	---
TOOLE.....	628	87.22	392	85	15	4	60	23	167	---	---	37	25	68	143
County.....	256	35.56	203	77	10	1	55	23	5	---	---	32	---	32	21
Cities and towns.....	71	22.40	26	8	5	3	5	---	---	---	---	5	25	20	---
School districts.....	243	(1)	162	---	---	---	---	---	162	---	---	---	---	9	122
Irrigation districts.....	8	(1)	1	---	---	---	---	---	---	---	1	---	---	7	---
TREASURE.....	109	65.62	77	16	4	1	6	2	39	---	---	1	5	21	6
County.....	34	20.47	31	15	4	1	6	2	2	---	---	1	---	3	---
Cities and towns.....	9	34.88	1	1	---	---	---	---	---	---	---	---	5	3	---
School districts.....	39	(1)	37	---	---	---	---	---	37	---	---	---	---	1	---
Irrigation districts.....	27	(1)	8	---	---	---	---	---	---	---	---	---	---	14	5
VALLEY.....	534	47.26	425	69	16	1	30	24	244	3	---	19	13	46	50
County.....	182	16.11	141	57	12	1	25	24	5	---	---	17	---	20	21
Cities and towns.....	43	14.38	23	12	3	---	5	---	---	3	---	---	13	7	---
School districts.....	283	(1)	239	---	---	---	---	---	239	---	---	---	---	15	28
Irrigation districts.....	19	(1)	19	---	---	---	---	---	---	---	19	---	---	---	---
Other civil divisions.....	7	(1)	3	---	1	---	---	---	---	---	---	2	---	4	---
WHEATLAND.....	215	57.32	180	32	9	1	20	8	104	---	---	6	7	17	11
County.....	80	21.33	69	30	5	1	16	8	3	---	---	6	---	10	1
Cities and towns.....	28	15.90	10	2	4	---	4	---	---	---	---	---	7	1	10
School districts.....	107	(1)	101	---	---	---	---	---	101	---	---	---	---	6	---
WBAUX.....	132	47.71	119	19	4	1	10	6	76	---	---	3	1	5	7
County.....	62	22.41	58	19	4	1	9	6	16	---	---	3	---	3	1
Cities and towns.....	10	16.16	1	---	---	---	1	---	---	---	---	---	1	2	6
School districts.....	60	(1)	60	---	---	---	---	---	60	---	---	---	---	---	---
YELLOWSTONE.....	1,716	55.35	1,266	139	94	48	125	113	536	16	29	107	113	173	164
County.....	489	15.77	401	109	21	2	53	111	6	---	---	99	---	21	67
Cities and towns.....	492	25.34	274	30	73	46	72	2	---	16	29	6	113	76	29
School districts.....	583	(1)	530	---	---	---	---	---	530	---	---	---	---	37	16
Irrigation districts.....	131	(1)	53	---	---	---	---	---	---	---	---	53	---	28	60
Other civil divisions.....	21	(1)	8	---	---	---	---	---	---	---	---	2	---	11	2

1 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932
 [Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
CITY OR TOWN	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total.....	84,998	\$19.80	\$2,613	\$506	\$809	\$316	\$704	84	\$131	\$121	\$129	\$1,130	\$794	\$461
30,000 population and over.....	657	16.62	447	62	201	63	85	1	18	6	11	-----	201	9
Butte.....	657	16.62	447	62	201	63	85	1	18	6	11	-----	201	9
8,000 to 30,000 population.....	2,072	24.18	1,073	187	355	103	276	2	66	70	44	561	252	186
Great Falls.....	827	27.85	328	41	126	30	62	-----	14	27	28	387	90	22
Billings.....	433	26.08	269	25	70	45	68	2	15	28	6	91	69	14
Missoula.....	222	14.80	158	30	61	5	33	-----	20	7	2	9	55	-----
Anaconda.....	97	7.70	91	25	31	2	19	-----	8	5	1	2	4	-----
Helena.....	493	41.77	237	36	67	21	94	-----	9	3	7	72	34	150
2,500 to 8,000 population.....	1,184	20.65	601	118	153	34	167	1	37	33	58	261	145	177
Miles City.....	191	26.62	93	21	27	6	23	-----	6	7	3	64	25	9
Bozeman.....	111	16.19	61	12	21	2	7	-----	6	2	11	15	27	8
Livingston.....	147	23.00	70	11	22	6	19	1	5	4	2	56	21	-----
Havre.....	134	21.03	91	13	25	2	9	-----	4	4	34	27	10	6
Kalispell.....	159	26.09	63	9	17	2	26	-----	5	5	5	18	10	68
Lewistown.....	118	22.02	57	7	17	5	14	-----	4	5	5	14	11	36
Glenlivet.....	105	22.68	66	5	11	1	43	-----	1	4	1	19	7	13
Deer Lodge.....	44	12.54	18	4	3	1	7	-----	2	-----	1	-----	10	16
Red Lodge.....	32	10.58	21	10	2	4	3	-----	2	-----	-----	4	7	-----
Whitfish.....	57	20.34	26	15	1	1	7	-----	-----	2	-----	17	8	6
Roundup.....	32	12.42	21	6	4	1	6	-----	1	1	-----	8	3	-----
Laurel.....	54	21.11	14	5	3	1	3	-----	1	1	-----	19	6	15
Less than 2,500 population.....	1,085	15.53	492	169	93	16	176	-----	10	12	16	308	196	89

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINK- ING-FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
Grand total.....	\$78,895	\$41,834	\$39,334	\$7,727	\$71,269	\$132.57
State government.....	10,834	5,833	—	5,001	9,316	17.33
Counties.....	18,495	16,847	—	1,648	15,113	28.11
Cities and towns.....	17,210	9,608	6,919	683	15,599	61.79
School districts.....	9,937	9,546	—	391	8,951	(1)
Irrigation districts.....	21,266	—	21,266	—	21,182	(1)
Other civil divisions.....	1,153	—	1,149	4	1,108	(1)
BEAVERHEAD.....	382	280	7	95	373	56.06
County.....	71	3	—	68	71	10.67
Cities and towns.....	104	79	7	18	102	35.40
School districts.....	207	198	—	9	200	(1)
BIG HORN.....	1,114	635	312	167	1,041	118.30
County.....	450	288	—	162	399	45.34
Cities and towns.....	242	81	156	5	234	151.75
School districts.....	266	266	—	—	258	(1)
Other civil divisions.....	156	—	156	—	150	(1)
BLAINE.....	1,566	555	969	42	1,428	158.56
County.....	319	279	—	40	207	22.98
Cities and towns.....	221	157	62	2	215	106.02
School districts.....	119	119	—	—	114	(1)
Irrigation districts.....	836	—	836	—	829	(1)
Other civil divisions.....	71	—	71	—	63	(1)
BROADWATER.....	229	167	42	20	206	75.24
County.....	94	93	—	1	84	30.68
Cities and towns.....	65	51	—	14	60	81.63
School districts.....	28	23	—	5	23	(1)
Irrigation districts.....	42	—	42	—	39	(1)
CARBON.....	1,307	749	450	108	1,267	100.79
County.....	458	380	—	78	446	35.48
Cities and towns.....	128	88	25	15	123	25.26
School districts.....	296	281	—	15	280	(1)
Irrigation districts.....	425	—	425	—	418	(1)
CARTER.....	178	156	—	22	110	26.19
County.....	155	142	—	13	92	21.90
Cities and towns.....	9	9	—	—	5	10.53
School districts.....	14	5	—	9	13	(1)
CASCADE.....	5,190	3,800	1,299	91	4,676	111.87
County.....	849	818	—	31	722	17.27
Cities and towns.....	2,762	1,688	1,016	58	2,424	77.69
School districts.....	1,296	1,294	—	2	1,247	(1)
Irrigation districts.....	263	—	263	—	263	(1)
Other civil divisions.....	20	—	20	—	20	(1)
CHOUTEAU.....	884	713	130	41	764	88.48
County.....	599	561	—	38	511	59.18
Cities and towns.....	204	72	130	2	187	92.53
School districts.....	81	80	—	1	66	(1)
CUSTER.....	1,314	568	738	8	900	80.06
County.....	331	323	—	8	147	13.08
Cities and towns.....	512	233	279	—	291	39.05
School districts.....	12	12	—	—	6	(1)
Irrigation districts.....	459	—	459	—	456	(1)
DANIELS.....	626	512	50	64	474	84.64
County.....	343	298	—	45	203	36.25
Cities and towns.....	114	56	50	8	109	86.58
School districts.....	169	158	—	11	162	(1)
Other civil divisions.....	—	—	—	—	—	—

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DAWSON.....	\$1,178	\$856	\$292	\$30	\$1,084	\$108.40
County.....	596	572	---	24	527	52.70
Cities and towns.....	261	113	142	6	253	54.66
School districts.....	171	171	---	---	156	(1)
Irrigation districts.....	149	---	149	---	147	(1)
Other civil divisions.....	1	---	1	---	1	(1)
DEER LODGE.....	435	345	12	78	421	25.52
County.....	136	104	---	32	133	8.06
Cities and towns.....	133	75	12	46	132	10.48
School districts.....	166	166	---	---	156	(1)
FALLON.....	715	586	123	6	652	141.74
County.....	375	373	---	2	343	74.57
Cities and towns.....	278	154	123	1	252	171.43
School districts.....	62	59	---	3	57	(1)
FERGUS.....	2,435	1,990	350	95	2,318	140.22
County.....	1,355	1,279	---	76	1,305	78.94
Cities and towns.....	644	280	350	14	603	93.43
School districts.....	436	431	---	5	410	(1)
Other civil divisions.....	---	---	---	---	---	---
FLATHEAD.....	1,167	803	151	213	1,108	57.11
County.....	570	440	---	130	536	27.63
Cities and towns.....	425	234	108	83	420	44.05
School districts.....	129	129	---	---	109	(1)
Irrigation districts.....	36	---	36	---	36	(1)
Other civil divisions.....	7	---	7	---	7	(1)
GALLATIN.....	1,406	926	453	27	1,246	76.91
County.....	372	370	---	2	287	17.72
Cities and towns.....	760	299	453	8	708	80.70
School districts.....	274	257	---	17	251	(1)
Other civil divisions.....	---	---	---	---	---	---
GARFIELD.....	134	132	---	2	102	23.99
County.....	117	115	---	2	85	19.99
School districts.....	17	17	---	---	17	(1)
GLACIER.....	455	373	44	38	395	71.82
County.....	173	155	---	18	147	26.73
Cities and towns.....	149	92	44	13	121	59.99
School districts.....	133	126	---	7	127	(1)
GOLDEN VALLEY.....	530	420	110	---	489	230.01
County.....	364	364	---	---	335	157.57
Cities and towns.....	96	15	81	---	95	215.91
School districts.....	41	41	---	---	36	(1)
Irrigation districts.....	29	---	29	---	23	(1)
GRANITE.....	386	320	1	65	235	78.00
County.....	266	201	---	65	136	45.14
Cities and towns.....	57	56	1	---	56	43.08
School districts.....	63	63	---	---	43	(1)
HILL.....	1,728	864	798	66	1,640	119.06
County.....	297	290	---	7	257	18.66
Cities and towns.....	572	147	402	23	544	82.14
School districts.....	463	427	---	36	445	(1)
Other civil divisions.....	396	---	396	---	394	(1)
JEFFERSON.....	307	173	131	3	290	70.17
County.....	39	37	---	2	33	7.98
Cities and towns.....	34	19	14	1	32	21.64
School districts.....	117	117	---	---	108	(1)
Irrigation districts.....	117	---	117	---	117	(1)
JUDITH BASIN.....	532	501	22	9	414	79.04
County.....	304	300	---	4	194	37.04
Cities and towns.....	75	52	22	1	74	98.80
School districts.....	153	149	---	4	146	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAKE.....	\$706	\$445	\$33	\$228	\$689	\$71.03
County.....	292	124	—	168	292	30.10
Cities and towns.....	168	126	30	12	165	82.83
School districts.....	243	195	—	48	229	(1)
Irrigation districts.....	3	—	3	—	3	(1)
LEWIS AND CLARK.....	1,523	1,160	316	47	1,459	80.06
County.....	304	290	—	14	300	16.46
Cities and towns.....	768	419	316	33	734	57.16
School districts.....	451	451	—	—	425	(1)
LIBERTY.....	141	125	5	11	88	40.04
County.....	68	62	—	6	24	10.92
Cities and towns.....	38	33	5	—	36	93.02
School districts.....	35	30	—	5	28	(1)
LINCOLN.....	345	186	154	5	293	41.33
County.....	54	53	—	1	11	1.55
Cities and towns.....	74	41	29	4	74	23.79
School districts.....	92	92	—	—	83	(1)
Irrigation districts.....	125	—	125	—	125	(1)
McCONE.....	120	114	—	6	101	21.04
County.....	67	66	—	1	55	11.46
Cities and towns.....	9	9	—	—	9	17.34
School districts.....	43	39	—	4	36	(1)
Other civil divisions.....	1	—	—	1	1	(1)
MADISON.....	215	213	—	2	159	25.15
County.....	91	89	—	2	60	9.49
Cities and towns.....	20	20	—	—	17	11.85
School districts.....	104	104	—	—	82	(1)
MEAGHER.....	421	393	12	16	392	172.54
County.....	288	286	—	2	275	121.04
Cities and towns.....	52	34	4	14	47	81.74
School districts.....	73	73	—	—	62	(1)
Other civil divisions.....	8	—	8	—	8	(1)
MINERAL.....	54	54	—	—	46	28.29
County.....	40	40	—	—	33	20.30
School districts.....	14	14	—	—	13	(1)
MISSOULA.....	1,907	1,195	625	87	1,657	74.30
County.....	757	670	—	87	725	32.51
Cities and towns.....	913	316	597	—	858	57.20
School districts.....	209	209	—	—	48	(1)
Irrigation districts.....	21	—	21	—	19	(1)
Other civil divisions.....	7	—	7	—	7	(1)
MUSSEL SHELL.....	1,216	985	180	51	1,159	160.04
County.....	816	797	—	19	791	109.22
Cities and towns.....	220	44	153	23	190	68.05
School districts.....	153	144	—	9	151	(1)
Other civil divisions.....	27	—	27	—	27	(1)
PARK.....	547	330	216	1	480	43.95
County.....	201	200	—	1	169	15.47
Cities and towns.....	273	57	216	—	250	37.35
School districts.....	73	73	—	—	61	(1)
PETROLEUM.....	371	253	103	15	357	174.57
County.....	131	131	—	—	127	62.10
Cities and towns.....	210	94	103	13	208	509.80
School districts.....	30	28	—	2	22	(1)
PHILLIPS.....	4,634	788	3,822	24	4,338	528.51
County.....	517	495	—	22	249	30.34
Cities and towns.....	128	60	68	—	121	57.70
School districts.....	235	233	—	2	214	(1)
Irrigation districts.....	3,764	—	3,754	—	3,754	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PONDERA	\$1,012	\$879	\$82	\$51	\$893	\$124.03
County.....	355	354	—	1	266	36.94
Cities and towns.....	427	305	82	40	418	201.54
School districts.....	230	220	—	10	209	(1)
Other civil divisions.....	—	—	—	—	—	—
POWDER RIVER	104	90	—	14	59	14.75
County.....	94	80	—	14	51	12.75
School districts.....	10	10	—	—	8	(1)
Other civil divisions.....	—	—	—	—	—	—
POWELL	477	363	21	93	399	64.33
County.....	241	217	—	24	219	35.31
Cities and towns.....	188	130	21	37	133	37.89
School districts.....	48	16	—	32	47	(1)
PRAIRIE	184	159	11	14	148	37.00
County.....	69	55	—	14	38	9.50
Cities and towns.....	11	—	11	—	10	12.84
School districts.....	104	104	—	—	100	(1)
Irrigation districts.....	—	—	—	—	—	—
RAVALI	1,332	667	634	31	1,289	123.94
County.....	353	328	—	25	342	32.88
Cities and towns.....	99	47	52	—	87	30.89
School districts.....	298	292	—	6	285	(1)
Irrigation districts.....	582	—	582	—	575	(1)
RICHLAND	2,847	364	2,458	25	2,773	285.88
County.....	249	244	—	5	191	19.69
Cities and towns.....	102	49	33	20	97	37.51
School districts.....	71	71	—	—	60	(1)
Irrigation districts.....	2,425	—	2,425	—	2,425	(1)
ROOSEVELT	1,316	996	231	89	1,037	96.92
County.....	638	570	—	68	449	41.96
Cities and towns.....	383	210	156	17	318	78.99
School districts.....	220	216	—	4	201	(1)
Other civil divisions.....	75	—	75	—	69	(1)
ROSEBUD	1,798	975	805	18	1,726	234.93
County.....	452	451	—	1	428	58.26
Cities and towns.....	309	202	101	6	298	187.30
School districts.....	333	322	—	11	298	(1)
Irrigation districts.....	704	—	704	—	702	(1)
Other civil divisions.....	—	—	—	—	—	—
SANDERS	267	232	6	29	211	36.38
County.....	140	113	—	27	87	15.00
Cities and towns.....	7	—	5	2	7	4.87
School districts.....	119	119	—	—	116	(1)
Irrigation districts.....	1	—	1	—	1	(1)
SHERIDAN	995	819	3	173	707	71.41
County.....	735	603	—	132	481	48.59
Cities and towns.....	42	36	3	3	41	18.64
School districts.....	218	180	—	38	185	(1)
SILVER BOW	3,262	2,752	438	72	2,823	49.55
County.....	465	446	—	19	400	7.02
Cities and towns.....	2,527	2,106	371	50	2,264	54.44
School districts.....	200	200	—	—	89	(1)
Other civil divisions.....	70	—	67	3	70	(1)
STILLWATER	868	703	162	3	589	94.19
County.....	518	516	—	2	279	44.62
Cities and towns.....	28	15	13	—	16	19.18
School districts.....	173	172	—	1	149	(1)
Irrigation districts.....	111	—	111	—	110	(1)
Other civil divisions.....	38	—	38	—	35	(1)

¹Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SWEET GRASS	\$267	\$258	\$9	-----	\$239	\$60.60
County.....	236	236	-----	-----	213	54.01
Cities and towns.....	22	13	9	-----	20	16.34
School districts.....	9	9	-----	-----	6	(¹)
TETON	8,384	433	7,937	\$14	8,291	1,359.18
County.....	300	295	-----	5	219	35.90
Cities and towns.....	34	34	-----	-----	31	33.48
School districts.....	113	104	-----	9	104	(¹)
Irrigation districts.....	7,937	-----	7,937	-----	7,937	(¹)
TOOLE	1,218	863	244	111	968	134.44
County.....	548	496	-----	52	328	45.56
Cities and towns.....	358	176	132	50	352	111.04
School districts.....	200	191	-----	9	176	(¹)
Irrigation districts.....	112	-----	112	-----	112	(¹)
TREASURE	593	112	490	1	587	353.40
County.....	29	29	-----	-----	27	16.26
Cities and towns.....	70	49	21	-----	69	267.44
School districts.....	35	34	-----	1	32	(¹)
Irrigation districts.....	459	-----	459	-----	459	(¹)
VALLEY	1,885	636	1,083	166	1,813	160.44
County.....	228	165	-----	63	220	19.47
Cities and towns.....	165	97	39	29	142	47.48
School districts.....	448	374	-----	74	411	(¹)
Irrigation districts.....	968	-----	968	-----	968	(¹)
Other civil divisions.....	76	-----	76	-----	72	(¹)
WHEATLAND	365	299	59	7	347	92.51
County.....	179	179	-----	-----	174	46.39
Cities and towns.....	110	45	59	6	105	59.63
School districts.....	76	75	-----	1	68	(¹)
WIBAUX	97	91	1	5	89	32.16
County.....	51	50	-----	1	49	17.71
Cities and towns.....	32	27	1	4	26	42.00
School districts.....	14	14	-----	-----	14	(¹)
YELLOWSTONE	4,392	1,645	2,720	27	4,114	132.71
County.....	356	332	-----	24	341	11.00
Cities and towns.....	1,578	764	812	2	1,416	72.92
School districts.....	550	549	-----	1	509	(¹)
Irrigation districts.....	1,708	-----	1,708	-----	1,664	(¹)
Other civil divisions.....	200	-----	200	-----	184	(¹)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$17,210	\$9,608	\$6,919	\$693	\$15,599	\$61.79
30,000 population and over.....	2,511	2,106	371	34	2,248	56.87
Butte.....	2,511	2,106	371	34	2,248	56.87
8,000 to 30,000 population.....	5,751	3,069	2,584	98	5,191	60.57
Great Falls.....	2,670	1,677	971	22	2,334	78.59
Billings.....	1,361	671	688	2	1,223	73.67
Missoula.....	913	316	597	-----	858	57.20
Anaconda.....	133	75	12	46	132	10.48
Helena.....	674	330	316	28	644	54.56
2,500 to 8,000 population.....	3,660	1,507	1,973	180	3,199	55.78
Miles City.....	506	227	279	-----	200	40.42
Bozeman.....	440	208	229	3	404	58.94
Livingston.....	261	45	216	-----	238	37.24
Havre.....	570	147	400	23	542	85.06
Kalispell.....	293	165	56	72	291	47.75
Lewistown.....	535	229	293	13	497	92.76
Glendive.....	261	113	142	6	253	54.66
Deer Lodge.....	188	130	21	37	133	37.89
Red Lodge.....	102	76	25	1	98	32.39
Whitefish.....	112	49	52	11	109	38.89
Roundup.....	192	25	153	14	168	65.19
Laurel.....	200	93	107	-----	176	68.80
Less than 2,500 population.....	5,288	2,926	1,991	371	4,961	71.00

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$71,289	\$85,239	\$18,146	\$132.57	\$110.30	\$43.29
State government.....	9,316	7,579	1,513	17.33	12.80	3.73
Counties.....	15,113	27,340	6,492	28.11	44.78	15.49
Cities and towns.....	15,599	16,178	8,984	61.79	65.30	51.07
School districts.....	8,951	11,011	1,157	(¹)	(¹)	(¹)
Irrigation districts.....	21,182	2,995	—	(²)	(²)	—
Other civil divisions.....	1,108	126	—	(²)	(²)	—
Beaverhead.....	373	460	184	56.06	60.49	27.41
Big Horn ³	1,041	1,013	—	118.30	131.39	—
Blaine.....	1,428	892	197	158.56	85.26	(⁴)
Broadwater.....	206	504	123	75.24	155.52	32.62
Carbon.....	1,267	1,083	497	100.79	64.44	30.95
Carter ⁵	110	233	—	26.19	51.45	—
Cascade.....	4,676	3,916	1,967	111.87	91.70	65.97
Chouteau.....	764	1,490	154	88.48	116.73	(⁴)
Custer.....	900	1,570	895	80.06	112.85	53.73
Daniels ⁵	474	756	—	84.64	145.47	—
Dawson.....	1,084	1,166	261	108.40	110.64	16.25
Deer Lodge.....	421	286	372	25.52	17.95	27.89
Fallon ⁵	652	928	—	141.74	178.96	—
Fergus.....	2,318	3,817	747	140.22	122.47	(⁴)
Flathead.....	1,108	1,490	853	57.11	66.38	38.20
Gallatin.....	1,246	2,203	674	76.91	134.94	43.37
Garfield ⁵	102	289	—	23.99	43.85	—
Glacier ⁵	395	759	—	71.82	157.42	—
Golden Valley ⁵	489	795	—	230.01	209.09	—
Granite.....	235	319	181	78.00	71.09	61.54
Hill.....	1,640	1,224	241	119.06	75.92	(⁴)
Jefferson.....	290	267	68	70.17	51.39	12.02
Judith Basin ⁵	414	417	—	79.04	62.26	—
Lake ⁵	689	—	—	71.03	—	—
Lewis and Clark.....	1,459	1,814	1,686	80.06	97.24	74.20
Liberty ⁵	88	314	—	40.04	112.50	—
Lincoln.....	293	610	336	41.33	68.78	77.56
McCone ⁵	101	225	—	21.04	41.50	—
Madison.....	159	299	110	25.15	39.49	15.15
Meagher.....	392	566	120	172.54	196.18	(⁴)
Mineral ⁵	46	262	—	28.29	109.51	—
Missoula.....	1,657	2,057	1,401	74.30	83.33	51.24
Musselshell.....	1,159	2,060	313	160.04	155.73	(⁴)
Park.....	480	1,214	363	43.95	105.75	30.70
Petroleum ⁵	357	—	—	174.57	—	—
Phillips ⁵	4,338	1,105	—	528.51	102.80	—
Pondera ⁵	893	868	—	124.03	130.99	—
Powder River ⁵	59	110	—	14.75	28.84	—
Powell.....	399	490	125	64.33	68.39	20.72
Prairie ⁵	148	170	—	37.00	40.45	—
Ravalli.....	1,289	872	266	123.94	86.35	20.60
Richland ⁵	2,773	588	—	285.88	57.38	—
Roosevelt ⁵	1,037	1,731	—	96.92	144.93	—
Rosebud.....	1,726	1,857	470	234.93	211.00	49.85
Sanders.....	211	541	235	36.38	103.97	54.62
Sheridan ⁵	707	1,089	—	71.41	68.14	—
Silver Bow.....	2,823	3,776	1,951	49.55	61.69	32.61
Stillwater ⁵	589	1,232	—	94.19	146.86	—
Sweet Grass.....	239	446	187	60.60	82.27	43.13
Teton.....	8,291	918	251	1,359.18	135.36	22.86
Toole ⁵	968	823	—	134.44	191.48	—
Treasure ⁵	587	384	—	353.40	175.39	—
Valley.....	1,813	1,104	447	160.44	82.85	26.86
Wheatland ⁵	347	595	—	92.51	96.28	—
Wibaux ⁵	89	210	—	32.16	59.27	—
Yellowstone.....	4,114	3,463	958	132.71	106.40	(⁴)

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Organized since 1912.

⁴ Not computed; population not estimated.

⁵ Organized since 1922.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total.....	\$410, 635	\$235, 183	\$77, 093	\$98, 359	\$460, 843	\$346, 551	\$765. 82	\$778. 67	\$826. 75
Beaverhead.....	6, 070	2, 959	1, 510	1, 601	7, 924	8, 854	912. 23	1, 041. 74	1, 318. 19
Big Horn ¹	4, 878	1, 959	1, 068	1, 851	6, 460	-----	554. 32	837. 57	-----
Blaine.....	6, 741	4, 029	1, 148	1, 564	7, 118	5, 114	748. 50	680. 65	(²)
Broadwater.....	3, 440	1, 550	419	1, 471	4, 206	3, 491	1, 256. 39	1, 298. 55	926. 45
Carbon.....	7, 314	3, 930	1, 355	2, 029	7, 533	7, 483	581. 82	448. 41	466. 19
Carter ¹	2, 772	2, 038	733	1	2, 887	-----	660. 00	637. 23	-----
Cascade.....	35, 397	24, 851	6, 128	4, 318	32, 774	24, 824	846. 82	767. 52	832. 33
Chouteau.....	9, 524	6, 040	1, 179	2, 305	10, 752	5, 356	1, 102. 95	842. 63	(²)
Custer.....	8, 787	5, 154	1, 457	2, 176	9, 785	18, 113	781. 62	703. 45	1, 087. 25
Daniels ¹	3, 190	2, 168	518	504	2, 829	-----	569. 64	544. 07	-----
Dawson.....	7, 299	4, 457	876	1, 966	7, 421	10, 556	729. 90	704. 12	657. 01
Deer Lodge.....	10, 225	6, 292	2, 630	1, 303	10, 064	8, 861	619. 70	632. 00	665. 12
Fallon ¹	4, 662	2, 835	730	1, 097	4, 618	-----	1, 013. 48	870. 80	-----
Fergus.....	11, 460	7, 768	1, 702	1, 990	20, 919	15, 494	693. 24	671. 23	(²)
Flathead.....	11, 709	6, 593	1, 959	3, 157	14, 522	10, 788	603. 56	646. 70	481. 66
Gallatin.....	13, 283	7, 819	1, 792	3, 072	15, 259	14, 766	819. 94	934. 79	949. 63
Garfield ¹	4, 014	3, 435	577	2	4, 903	-----	944. 03	800. 67	-----
Glacier.....	3, 909	1, 474	628	1, 807	3, 521	-----	710. 73	729. 90	-----
Golden Valley ¹	2, 838	1, 274	251	1, 313	5, 280	-----	1, 334. 90	1, 389. 40	-----
Granite.....	3, 241	1, 197	431	1, 613	3, 795	3, 284	1, 075. 67	846. 58	1, 116. 33
Hill.....	9, 752	6, 505	1, 163	2, 084	10, 389	6, 971	707. 95	644. 64	(²)
Jefferson.....	4, 886	1, 942	458	3, 086	6, 161	5, 732	1, 182. 19	1, 184. 09	1, 007. 58
Judith Basin ¹	6, 881	4, 353	703	1, 825	8, 585	-----	1, 315. 67	1, 281. 31	-----
Lake ¹	4, 072	2, 727	694	651	-----	-----	119. 79	-----	-----
Lewis and Clark.....	15, 381	6, 632	6, 286	2, 463	16, 967	20, 484	844. 00	909. 25	901. 43
Liberty ¹	2, 290	1, 377	286	627	3, 314	-----	1, 041. 86	1, 188. 13	-----
Lincoln.....	5, 744	2, 241	586	2, 917	6, 736	5, 494	810. 27	759. 58	1, 269. 76
McCone ¹	4, 614	4, 212	445	1, 067	4, 870	-----	1, 002. 92	899. 43	-----
Madison.....	5, 299	3, 214	1, 018	1, 067	6, 523	6, 391	838. 05	862. 38	884. 12
Meagher.....	4, 168	2, 435	649	1, 084	5, 277	8, 850	1, 834. 51	1, 830. 55	(²)
Mineral ¹	3, 617	453	166	2, 998	4, 267	-----	2, 224. 48	1, 785. 17	-----
Missoula.....	15, 322	8, 259	3, 332	3, 731	17, 749	17, 870	687. 09	718. 81	653. 56
Musselshell.....	4, 450	2, 462	847	1, 141	7, 042	8, 311	614. 47	532. 36	(²)
Park.....	8, 785	5, 601	1, 213	1, 971	9, 999	9, 236	804. 34	870. 77	780. 63
Petroleum ²	2, 601	1, 640	827	134	-----	-----	1, 271. 88	-----	-----
Phillips ¹	5, 920	3, 453	770	1, 697	6, 756	-----	721. 25	628. 40	-----
Pondera ¹	5, 712	3, 114	1, 079	919	5, 151	-----	793. 33	777. 07	-----
Powder River ¹	3, 008	2, 259	745	4	2, 952	-----	752. 00	770. 70	-----
Powell.....	6, 196	2, 914	837	2, 445	7, 065	6, 125	999. 03	985. 84	1, 011. 43
Prairie ¹	5, 015	2, 765	530	1, 720	5, 164	-----	1, 253. 75	1, 228. 74	-----
Ravalli.....	5, 190	3, 498	932	760	6, 659	6, 291	499. 04	659. 42	487. 10
Richland ¹	5, 764	4, 082	699	983	6, 414	-----	594. 23	625. 48	-----
Roosevelt ¹	6, 189	2, 748	814	2, 607	6, 086	-----	576. 54	509. 45	-----
Rosebud.....	8, 189	3, 328	1, 637	3, 204	10, 616	11, 930	1, 111. 88	1, 206. 48	1, 266. 61
Sanders.....	6, 589	2, 635	1, 158	3, 096	7, 331	5, 062	1, 187. 76	1, 484. 37	1, 176. 54
Sheridan ¹	5, 863	4, 015	911	937	6, 071	-----	592. 22	379. 75	-----
Silver Bow.....	25, 665	14, 257	7, 685	3, 723	30, 392	42, 636	450. 51	496. 56	712. 49
Stillwater ¹	4, 507	2, 548	862	1, 097	6, 620	-----	720. 77	789. 18	-----
Sweet Grass.....	4, 543	2, 869	744	930	5, 686	5, 945	1, 151. 88	1, 049. 84	1, 371. 79
Teton.....	6, 396	3, 934	1, 098	1, 364	6, 897	10, 884	1, 048. 52	1, 017. 62	989. 76
Toole ¹	8, 297	2, 451	3, 606	2, 240	5, 565	-----	1, 152. 36	1, 094. 18	-----
Treasure ¹	2, 023	1, 175	193	655	2, 220	-----	1, 217. 94	1, 214. 63	-----
Valley.....	8, 085	4, 881	1, 180	2, 024	8, 426	10, 596	715. 49	632. 23	636. 65
Wheatland ¹	5, 140	2, 725	653	1, 762	7, 870	-----	1, 370. 30	1, 273. 95	-----
Wibaux ¹	2, 362	1, 562	242	558	3, 034	-----	853. 63	854. 32	-----
Yellowstone.....	20, 907	12, 595	4, 354	3, 958	23, 119	20, 789	674. 42	710. 36	(²)

¹ Organized since 1912.

² Not computed; population not estimated.

³ Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total.....	\$26,317	\$2,254	\$9,664	\$2,982	\$11,384	\$33	\$26,008	\$11,245	\$6.41	\$5.64	\$3.24
Beaverhead.....	363	35	151	23	154	-----	355	282	5.98	4.48	3.19
Big Horn ¹	296	29	126	32	109	-----	309	-----	6.07	4.78	-----
Blaine.....	434	38	186	34	176	-----	406	150	6.44	5.70	2.93
Broadwater.....	190	19	83	9	79	-----	237	104	5.52	5.63	2.98
Carbon.....	536	40	192	31	273	-----	440	315	7.33	5.84	4.21
Carter ¹	180	17	97	3	63	-----	157	-----	6.49	5.44	-----
Cascade.....	2,315	191	716	417	991	-----	1,394	811	6.54	4.25	3.27
Chouteau.....	523	53	210	23	237	-----	555	127	5.49	5.16	2.37
Custer.....	590	49	226	91	224	-----	670	557	6.71	6.85	3.08
Daniels ¹	301	18	120	16	144	3	234	-----	9.44	8.27	-----
Dawson.....	505	40	231	37	197	-----	538	348	6.92	7.25	3.30
Deer Lodge.....	538	55	183	90	210	-----	466	250	5.26	4.63	2.82
Fallon ¹	288	26	121	22	119	-----	251	-----	6.18	5.56	-----
Fergus.....	938	63	409	65	400	1	1,120	514	8.18	5.35	3.32
Flathead.....	660	63	200	87	310	-----	813	465	5.64	5.60	4.32
Gallatin.....	774	72	247	92	363	-----	854	473	5.83	5.60	3.20
Garfield ¹	224	23	104	-----	97	-----	302	-----	5.58	6.16	-----
Glacier ¹	277	22	102	28	125	-----	231	-----	7.09	6.56	-----
Golden Valley ¹	197	16	102	3	75	1	313	-----	6.94	5.93	-----
Granite.....	227	18	124	10	75	-----	208	138	7.00	5.48	4.20
Hill.....	586	53	149	70	313	1	599	206	6.01	5.77	2.96
Jefferson.....	243	27	96	6	114	-----	255	139	4.97	4.14	2.42
Judith Basin ¹	348	38	133	9	167	1	355	-----	5.06	4.14	-----
Lake ¹	314	23	111	11	167	2	-----	-----	7.71	-----	-----
Lewis and Clark.....	832	83	268	191	390	-----	1,015	686	6.06	5.98	3.35
Liberty ¹	153	13	70	7	63	-----	176	-----	6.68	5.31	-----
Lincoln.....	354	30	142	17	163	2	403	171	6.16	5.98	3.11
McCone ¹	241	27	102	3	109	-----	238	-----	5.01	4.89	-----
Madison.....	330	30	134	7	159	-----	314	154	6.23	4.81	2.41
Meagher.....	185	24	87	8	66	-----	231	196	4.44	4.38	2.21
Mineral ¹	202	19	95	1	87	-----	224	-----	5.58	5.25	-----
Missoula.....	1,053	82	348	177	446	-----	1,070	623	6.87	6.03	3.49
Musselshell.....	379	24	186	20	149	-----	477	221	8.52	6.77	2.66
Park.....	505	48	175	81	200	1	546	273	5.75	5.46	2.96
Petroleum ¹	133	15	52	4	62	-----	-----	-----	5.11	-----	-----
Phillips ¹	442	33	205	21	183	-----	444	-----	7.47	6.57	-----
Pondera ¹	363	32	158	31	142	-----	261	-----	6.36	5.07	-----
Powder River ¹	152	18	63	-----	70	1	162	-----	5.05	5.49	-----
Powell.....	321	34	120	37	130	-----	314	193	5.18	4.44	3.15
Prairie ¹	219	28	72	9	110	-----	205	-----	4.37	3.97	-----
Ravalli.....	435	29	171	25	210	-----	464	218	8.38	6.97	3.47
Richland ¹	409	31	151	26	201	-----	408	-----	7.10	6.36	-----
Roosevelt ¹	556	34	258	42	222	-----	444	-----	9.01	7.30	-----
Rosebud.....	527	45	223	21	225	13	595	307	6.45	5.60	2.57
Sanders.....	332	37	109	10	176	-----	451	194	4.82	5.83	3.83
Sheridan ¹	548	32	273	11	232	-----	406	-----	9.35	6.69	-----
Silver Bow.....	2,048	137	562	609	737	3	1,953	1,700	7.98	6.44	3.99
Stillwater ¹	282	25	103	12	139	3	405	-----	6.26	6.12	-----
Sweet Grass.....	200	26	79	12	83	-----	320	171	4.40	5.63	2.88
Teton.....	377	36	151	12	178	-----	418	271	5.89	6.06	2.49
Toole ¹	388	45	132	55	156	-----	316	-----	4.68	5.68	-----
Treasure ¹	87	11	28	8	40	-----	176	-----	4.30	7.93	-----
Valley.....	576	45	207	36	287	1	485	291	7.12	5.76	2.75
Wheatland ¹	254	27	89	13	125	-----	353	-----	4.94	4.49	-----
Wibaux ¹	129	13	59	5	52	-----	149	-----	5.46	4.91	-----
Yellowstone.....	1,358	113	373	262	610	-----	1,523	697	6.50	6.59	3.35

¹ Organized since 1912.

¹ Organized since 1922.

NEBRASKA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Nebraska relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 93 counties, the 529 cities and villages, the 7,255 school districts, the 631 townships and precincts, and the 98 other civil divisions (ditch, drainage, dike, flood protection, irrigation, metropolitan utility, and sanitary districts), or a total of 8,607 political units that have power to levy taxes or incur debt.

The data for Nebraska were compiled from reports on file in the offices of the State Auditor, the State Superintendent of Public Instruction, and the State Tax Commission, Lincoln, Nebr., and from reports secured by local agents and through correspondence.

Fiscal year.—For Nebraska the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Nebraska on January 1, 1932, was 1,386,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Nebraska the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$1,404,553.

The excess of governmental costs over revenue receipts was 8 percent for the State government, 10.5 percent for the counties, and 3.7 percent for the school districts. For the cities and villages, the townships and precincts, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 13.4 for the cities and villages, 6.2 for the townships and precincts, and 18.4 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$17,780,876.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$88,401,753	100.0	\$89,806,306	100.0	\$110,506,087	100.0	\$48,522,664	100.0
State government.....	23,561,756	26.7	25,442,842	28.3	928,576	.8	6,198,215	12.8
Counties.....	16,016,954	18.1	17,694,920	19.7	6,485,575	5.9	8,696,221	17.9
Cities and villages.....	18,956,095	21.4	16,713,402	18.6	48,261,059	43.7	9,706,921	20.0
School districts.....	23,749,107	26.9	24,630,126	27.4	34,647,100	31.4	22,625,360	46.6
Townships and precincts.....	1,628,618	1.8	1,533,368	1.7	496,796	.4	1,195,431	2.5
Other civil divisions.....	4,489,223	5.1	3,791,648	4.2	19,686,981	17.8	100,516	.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Nebraska and all subdivisions of the State amounted to \$88,401,753, or an average of \$63.78 for each person in the State. Of this amount \$23,561,756 was for the State; \$16,016,954 for the counties; \$18,956,095 for the cities and villages; \$23,749,107 for the school districts; \$1,628,618 for the townships and precincts; and \$4,489,223 for the other civil divisions. The revenues collected include \$46,635,270, general property taxes; \$331,449, special taxes; \$245,420, poll taxes; \$11,624,615, licenses and permits; \$3,419,503, special assessments; \$9,030,471, subventions, donations, and pension assessments; \$1,879,392, interest, rents, and highway privileges; \$8,068,397, earnings of public service enterprises; \$7,014,905, earnings of general departments; and \$152,331, fines, forfeits, and escheats. Of the \$9,030,471 classified as subventions, donations, and pension assessments, \$5,211,982 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$12,195,000 in 1912, \$25,184,000 in 1922, and \$22,933,263 in 1932, this being a decrease of 8.9 percent from 1922 to 1932, and an increase of 88.1 percent from 1912 to 1932. Special taxes amounted to \$137,000 in 1912, \$320,000 in 1922, and \$331,449 in 1932. Poll taxes amounted to \$200,000 in 1912, \$237,000 in 1922, and \$185,568 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$1,183,000 in 1912, \$2,682,000 in 1922, and \$11,552,715 in 1932. Special assessments amounted to \$744,000 in 1912, \$1,908,000 in 1922, and \$2,084,124 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Nebraska and all subdivisions of the State for 1932 amounted to \$89,806,306, or an average expenditure of \$64.80 per person. Of the total amount expended, \$25,442,842 was disbursed by the State government; \$17,694,920 by the counties; \$16,713,402 by the cities and villages; \$24,630,126 by the school districts; \$1,533,368 by the townships and precincts; and \$3,791,648 by the other civil divisions. The total comprises \$60,359,533 for operation and maintenance of general departments; \$5,507,868 for operation and maintenance of public service enterprises; \$4,753,476 for interest on debt; and \$19,185,429 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and villages are not shown by departments in tables 3 and 4, neither are those of townships and precincts in table 3, for the reason that for the most part, the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures, such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments

and public service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from \$12,756,000 to \$36,325,065, or 184.8 percent; interest payments, from \$1,157,000 to \$1,938,053 or 67.5 percent; and outlay payments, from \$11,426,000 to \$17,064,813, or 49.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the townships and precincts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Nebraska and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$110,506,087, or an average per capita of \$79.73. In 1922 the average per capita was \$73.93, and in 1912, \$29.80.

Of the total debt reported for 1932, \$928,576 was for the State government; \$6,485,575 for the counties; \$48,261,059 for the cities and villages; \$34,647,100 for the school districts; \$496,796 for the townships and precincts; and \$19,686,981 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 10.5 percent from 1922 to 1932 and increased 148.3 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 13.3 percent from 1922 to 1932 and 201.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Nebraska all property subject to taxation is valued and assessed at its actual value, or its value in the market in the ordinary course of business. Property is assessed by county and precinct assessors. If the voters decide against the election of a county assessor, the duties devolve upon the county clerk. One precinct assessor is elected for each precinct, ward, or township, and such assessors are required to complete their work and deliver the rolls to the county treasurer for revision not later than the last Monday in May of each year.

The assessed valuation of all property in Nebraska subject to levies of the general property tax was \$2,675,864,395 in 1932 as compared with \$3,202,706,000 in 1922 and \$463,372,000 in 1912. The per capita assessed valuation increased from \$375.77 in 1912 to \$2,422.07 in 1922, and decreased to \$1,930.64 in 1932.

TAX LEVIES

State, county, and municipal taxes are collected by the county treasurer.

Under an act of 1933, all real property taxes levied for the State, or for any county, city, village, school district, or other political subdivision, are due and payable on January 1 following the date of levy. Personal property taxes levied become due and payable on November 1 next following the date of levy.

The total levies of the general property tax for the State and all subdivisions were \$19,781,000 for 1912, \$53,236,000 for 1922, and \$48,522,664 for 1932, this being a per capita of \$16.04, \$40.26, and \$35.01, respectively.

Of the total levies reported for 1932, \$6,198,215 was for the State government; \$8,696,221 for the counties; \$9,706,921 for the cities and villages; \$22,625,360 for the school districts; \$1,195,431 for the townships and precincts; and \$100,516 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$4.27 for 1912, \$1.66 for 1922, and \$1.81 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS *	Esti- mated popu- lation	Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General prop- erty	Inheri- tance	Poll								
Grand total	1,398,000	\$88,409	\$63.78	\$246,635	\$180	\$245	\$11,625	\$3,490	\$153	\$8,765	\$285	\$1,879	\$7,015	\$3,068	
State government.....		23,562	17.00	5,928	56		9,019	41		5,212		1,000	2,064		
Counties.....	1,386,000	16,017	11.56	9,452	124		2,280	19		2,196		217	1,518		
Cities and villages.....	762,594	18,956	24.86	9,826			321	2,348	76	9	265	540	703	4,802	
School districts.....		23,749	(5)	19,768					77		1,348		2,633		
Townships and pre- cincts.....		1,629	(5)	1,598			5					1	29	1	
Other civil divisions.....		4,489	(5)	1,113				1,012				31	68	3,265	
ADAMS		1,139	42.34	633				45	3		57		8	66	327
County.....	26,900	169	6.28	92			42		1		37		4	35	
Cities and villages.....	17,836	589	33.02	210			3	45	2				4		327
School districts.....		312	(5)	292							20			30	
Townships and precincts.....		38	(5)	39											
ANTELOPE		457	30.05	355				4	1		41		1	42	13
County.....	15,206	157	10.32	124	1		24		1		23		1	8	
Cities and villages.....	4,807	43	8.95	25			1	4						1	13
School districts.....		216	(5)	165							18			33	
Townships and precincts.....		41	(5)	41			2								
ARTHUR		62	46.13	50							9		1	2	
County.....	1,344	21	16.63	17			3				7		1	1	
School districts.....		41	(5)	33							2			1	
BANNER		65	38.24	54							8			3	
County.....	1,700	25	14.71	20			5				4			1	
School districts.....		40	(5)	34							4			2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS										Per capita	Total
		Total	Taxes			Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
			General prop- erty	Inheri- tance	Poll								
BLAINE													
County	1,584	\$64	\$49			\$3			\$10		\$2	\$3	
Cities and villages	26	22	18			3			2		2		
School districts	212	1	1										
	37	26	26						8				
BOONE													
County	14,800	503	369						38		4	66	\$16
Cities and villages	163	128	91	\$8		25	\$9	\$1	24		3	9	
School districts	4,710	91	56			25	9					7	16
	249	185	185						14			50	
BOX BUTTE													
County	12,500	580	301						29		3	39	161
Cities and villages	136	101	77			20	45	2	20		3	11	
School districts	7,694	270	57			3	45	1				6	161
	174	143	143						9			22	
BOYD													
County	7,169	233	181			10			21		1	26	4
Cities and villages	7,169	60	32			9			10		1	8	
School districts	2,360	30	26			1							4
Townships and precincts		121	92						11			18	
	22	22	21										
BROWN													
County	5,772	187	133			8	1		21		2	24	6
Cities and villages	5,772	55	38			8			8		2	7	
School districts	2,544	29	20				1					2	6
	103	75	75						13			15	
BUFFALO													
County	24,400	1,056	845						62		2	80	29
Cities and villages	24,400	258	199	1		49	37	1	40		2	16	
School districts	13,759	255	183			43						6	29
Townships and precincts		417	338			6	37		22			57	
		126	125			4						1	

[illegible]

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General prop- erty	Inheri- tance	Poll								Licenses and per- mits
CUMING.....		14,400	\$562	\$39.03	\$370	\$338	\$2	\$1	\$29	\$24	\$1	\$37	\$5	\$30	\$90
County.....		14,400	160	11.11	123	94	2		27	24	1	25	5	8	90
Cities and villages.....		4,783	165	34.50	128	128			2			12		19	
School districts.....			159	(3)	75	74		1						3	
Townships and precincts.....			78	(3)											
CUSTER.....		26,189	1,025	39.14	751	700		7	44	14	2	78	8	109	63
County.....		26,189	301	11.49	226	185			41		2	42	7	24	
Cities and villages.....		8,345	142	17.02	64	61		1	2	14				1	63
School districts.....			462	(3)	345	345						36		81	
Townships and precincts.....			120	(3)	116	109		6	1				1	3	
DAKOTA.....		9,800	346	35.31	243	228	1		14	11	1	22		27	42
County.....		9,800	117	11.94	89	74	1		14		1	14		13	
Cities and villages.....		5,218	85	16.29	43	43						8			42
School districts.....			133	(3)	111	111								14	
Other civil divisions.....			11	(3)						11					
DAWES.....		11,700	490	30.32	320	302		1	17	44	1	28	1	34	32
County.....		11,700	105	8.97	77	61			16		1	16	1	10	
Cities and villages.....		6,661	189	23.87	91	89		1	1	35				1	32
School districts.....			184	(3)	152	152						12		20	
Other civil divisions.....			12	(3)						9				3	
DAWSON.....		18,200	667	36.65	510	476	1	1	32	23	1	47	6	65	15
County.....		18,200	238	13.08	194	162	1		31		1	30	5	8	
Cities and villages.....		8,657	103	11.90	66	64		1	1	20			1	1	15
School districts.....			323	(3)	250	250						17		56	
Other civil divisions.....			3	(3)						3					
DEUEL.....		4,100	185	45.12	147	135		2				16	1	19	2
County.....		4,100	81	19.76	56	44	2		10			9	1	15	
Cities and villages.....		1,656	14	8.45	12	12									2
School districts.....			90	(3)	79	79						7		4	

DIXON.....	11,586	437	37.72	324	305	1	18	2	29	6	53	23
County.....	11,586	133	11.48	92	76	---	16	---	17	6	18	23
Cities and villages.....	4,765	59	12.38	35	34	---	1	---	---	---	---	---
School districts.....	---	210	(3)	165	165	---	---	---	12	---	33	---
Townships and precincts.....	---	33	(3)	32	30	1	1	---	---	---	1	---
Other civil divisions.....	---	2	(3)	---	---	---	---	2	---	---	---	---
DODGE.....	25,600	1,061	42.23	858	796	5	50	26	76	20	76	18
County.....	25,600	287	11.21	201	153	5	43	---	7	1	25	---
Cities and villages.....	16,646	266	15.98	209	200	3	6	20	53	19	25	18
School districts.....	---	419	(3)	347	347	---	---	---	---	---	---	---
Townships and precincts.....	---	103	(3)	101	96	4	1	---	23	---	49	---
Other civil divisions.....	---	6	(3)	---	---	---	---	6	---	---	2	---
Douglas.....	237,800	17,094	71.88	10,773	10,203	26	544	1,082	423	480	735	3,288
County.....	237,800	27,583	10.86	1,950	1,552	26	372	---	302	32	292	---
Cities and villages.....	220,087	6,905	30.01	4,732	4,560	---	173	924	53	253	199	23
School districts.....	---	4,455	(3)	4,091	4,091	---	---	158	121	---	243	3,265
Other civil divisions.....	---	3,451	(3)	---	---	---	---	---	---	27	1	---
DUNDY.....	5,700	257	45.09	142	133	1	7	35	22	1	24	32
County.....	5,700	72	12.63	64	45	1	7	---	9	1	7	---
Cities and villages.....	1,689	84	46.73	12	12	---	---	34	3	---	3	32
School districts.....	---	100	(3)	76	76	---	---	---	10	---	14	---
Other civil divisions.....	---	1	(3)	---	---	---	---	1	---	---	---	---
FILLMORE.....	12,971	441	34.00	318	293	---	25	---	39	4	63	16
County.....	12,971	141	10.87	96	72	---	24	---	1	4	17	---
Cities and villages.....	4,975	62	12.46	44	43	---	1	---	23	---	2	16
School districts.....	---	184	(3)	125	125	---	---	---	16	---	43	---
Townships and precincts.....	---	54	(3)	53	53	---	---	---	---	---	1	---
FRANKLIN.....	9,094	325	35.74	231	213	---	18	1	24	2	28	38
County.....	9,094	98	10.78	73	56	---	17	---	17	2	5	---
Cities and villages.....	3,446	64	18.57	25	24	---	1	---	---	---	1	38
School districts.....	---	135	(3)	106	106	---	---	---	7	---	22	---
Townships and precincts.....	---	27	(3)	27	27	---	---	---	---	---	---	---
Other civil divisions.....	---	1	(3)	---	---	---	---	1	---	---	---	---
FRONTIER.....	8,114	294	36.23	244	229	---	15	5	25	---	14	6
County.....	8,114	122	15.04	107	92	---	15	---	14	---	1	6
Cities and villages.....	2,324	31	13.34	20	20	---	---	5	---	---	---	---
School districts.....	---	141	(3)	117	117	---	---	---	11	---	13	---
FURNAS.....	12,200	535	43.85	360	329	3	25	3	32	2	50	86
County.....	12,200	148	12.13	113	84	3	24	---	20	2	11	---
Cities and villages.....	5,916	135	22.82	44	42	1	1	3	20	2	2	86
School districts.....	---	252	(3)	203	203	---	---	---	12	---	37	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Inheritance	Poll	Licenses and permits								
GAGE.....	30,300	\$1,328	\$43.83	\$924	\$845	\$17	\$1	\$61	\$43		\$74			\$5	\$113	\$169
County.....	336	243	11.09	171	171	17		55			48			3	42	
Cities and villages.....	16,439	384	23.36	165	158		1	6	43					2	5	169
School districts.....		516	()	426	426						26				64	
Townships and precincts.....		92	()	90	90										2	
GARDEN.....	5,200	209	40.19	162	145		1	16	13		20			2	10	2
County.....	70	13	13.46	54	40		1	13			8			2	6	
Cities and villages.....	1,262	110	11.89	13	10			3								2
School districts.....		95	()	95	95						12					
Other civil divisions.....	14	()	()						13						3	
GARFIELD.....	3,207	125	38.98	83	77			6			15				1	14
County.....	43	33	32.41	27	27			6							13	
Cities and villages.....	1,156	19	16.44	5	5						5				5	
School districts.....		63	()	45	45											14
GOSPER.....	4,287	144	33.59	118	109		1	8	1		11			1	13	
County.....	66	54	16.10	45	45		1	8			8			1	6	
Cities and villages.....	4,287	7	10.39	6	6				1							
School districts.....	674	68	()	58	58						3			7		
GRANT.....	1,427	88	61.67	69	65											8
County.....	1,427	29	20.32	25	21			4			5				6	
Cities and villages.....	384	11	28.65	3	3						3				1	
School districts.....		48	()	41	41											8
GREENE.....	8,442	260	30.80	195	181											
County.....	90	11	11.73	78	65			14	2		22			1	24	16
Cities and villages.....	2,671	33	12.35	16	15			13	2		11			1	7	
School districts.....		128	()	101	101			1							16	
HALL.....	27,700	1,542	55.67	938	872		2	6	50		11					385
County.....	27,700	273	9.86	192	137		2		6		79			9	74	
Cities and villages.....	20,465	676	33.03	223	212			6	50		49			4	22	
School districts.....		534	()	465	465									5	12	385
Townships and precincts.....		59	()	58	58						30				39	

	12, 159	479	39, 39	363	334	4	25	8	29	\$2	4	46	27
HAMILTON.....	12, 159	168	13, 82	135	108	4	23	8	20	2	4	9	27
County.....	12, 159	168	13, 82	135	108	4	23	8	20	2	4	9	27
Cities and villages.....	4, 364	204	24, 52	69	67	4	2	8	9	2	4	1	27
School districts.....			(1)	159	159							36	
HARLAN.....	8, 957	388	43, 32	272	258		14	11	23		1	36	44
County.....	8, 957	388	43, 32	272	258		14	11	23		1	36	44
Cities and villages.....	3, 329	78	10, 72	74	61		13	13	14		1	6	44
School districts.....		183	23, 43	23	22		1	11	9			30	
Townships and precincts.....		31	(3)	144	144								
HAYES.....	3, 600	109	30, 28	91	85		6		10			8	
County.....	3, 600	109	30, 28	91	85		6		10			8	
Cities and villages.....	3, 600	50	13, 89	38	32		6		6			6	
School districts.....	4, 428	2	4, 67	2	2				4			2	
HITCHCOCK.....	7, 500	360	48, 00	212	195	2	15	51	22		2	24	47
County.....	7, 500	360	48, 00	212	195	2	15	51	22		2	24	47
Cities and villages.....	3, 079	83	11, 07	62	47	2	13	5	12		2	6	47
School districts.....		155	24, 68	23	21		2	5	10			18	
Other civil divisions.....		46	(3)	127	127			46					
HOLT.....	16, 509	514	31, 13	384	352	1	31		42		3	59	24
County.....	16, 509	514	31, 13	384	352	1	31		42		3	59	24
Cities and villages.....	5, 505	52	9, 45	27	25		29		22		2	16	23
School districts.....		261	(3)	198	198		2		20		1	43	1
Townships and precincts.....		49	(3)	48	48								
HOOKE.....	1, 180	61	51, 69	50	48		2		5		1	4	
County.....	1, 180	61	51, 69	50	48		2		5		1	4	
Cities and villages.....	524	24	20, 34	19	17		2		2		1	1	
School districts.....		34	(3)	3	3				3			3	
HOWARD.....	10, 020	305	30, 44	249	227	5	17	2	28			22	4
County.....	10, 020	305	30, 44	249	227	5	17	2	28			22	4
Cities and villages.....	3, 350	121	12, 08	96	79	4	16		18			4	4
School districts.....		155	8, 66	23	21	1	1	2	10			18	
JEFFERSON.....	16, 500	756	45, 82	485	453	2	30		44		2	62	160
County.....	16, 500	756	45, 82	485	453	2	30		44		2	62	160
Cities and villages.....	8, 322	296	11, 45	143	114	2	29	3	28		2	13	160
School districts.....		271	35, 57	125	122		1		16			38	
JOHNSON.....	9, 200	365	39, 67	282	215		17	1	26		1	38	67
County.....	9, 200	365	39, 67	282	215		17	1	26		1	38	67
Cities and villages.....	8, 383	93	13, 37	95	76		16		16			11	
School districts.....		148	27, 49	26	25		1		10			27	
Other civil divisions.....		1	(3)	111	111			1					

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General prop- erty	Inheri- tance	Poll								
KEARNEY	8,004	\$334	\$41.27	\$219	\$203		\$1	\$15	\$21		\$25		\$2	\$14	\$53
County	8,004	79	9.76	59	45			14	3		14		2	4	
Cities and villages	2,676	91	34.01	35	34			1							53
School districts		125	(6)	104	104						11			10	
Townships and precincts		21	(6)	21	20		1								
Other civil divisions	18		(6)						18						
KEITH	7,000	285	40.71	208	195			13	17		21		3	25	11
County	7,000	97	13.86	75	63			12			13		2	7	
Cities and villages	2,467	37	16.00	19	18			1	5				1	1	11
School districts		186	(6)	114	114						8			14	
Townships and precincts		15	(6)						12					3	
Other civil divisions	15		(6)												
KEWAPAH	3,203	110	34.34	89	84		1	4			16		1	4	
County	3,203	47	14.67	39	34		1	4			5		1	2	
Cities and villages		62	(6)	49	49										
School districts											11				
Other civil divisions															
KIMBALL	4,700	348	74.04	237	222		3	12	20		18		1	9	63
County	4,700	103	21.91	84	72		2	10	2		10		1	6	
Cities and villages	2,331	93	38.90	30	27		1	2							63
School districts		134	(6)	123	123						8			3	
Townships and precincts		18	(6)						18						
Other civil divisions															
KNOX	19,100	612	32.04	465	434		3	27	4		50		4	74	14
County	19,100	199	10.42	151	125		1	25		\$1	28		3	16	
Cities and villages	6,209	72	11.60	50	47		1	2	3				1	4	14
School districts		264	(6)	190	190						22			52	
Townships and precincts		76	(6)	74	72		2						2		
Other civil divisions		1	(6)						1						
LANCASTER	102,800	5,556	54.05	3,477	3,323	9	22	123	659	18	242		45	466	649
County	102,800	716	6.96	444	339	9	4	92	7	108	6		6	101	
Cities and villages	83,638	2,669	30.71	1,065	1,016		18	31	528	11	158		36	274	649
School districts		2,032	(6)	1,865	1,865						78			89	
Townships and precincts		239	(6)	103	103				131				3	2	
Other civil divisions															

LINCOLN	26,000	1,021	39.27	743	681	3	14	45	37	62	\$3	4	83	89
County	26,000	285	11.35	217	173	3		41		36			39	
Cities and villages	26,000	214	14.26	109	103		2	4	2		3	1	10	89
School districts	15,009	453	(9)	383	333					26			34	
Townships and precincts		24	(9)	24	12		12							
Other civil divisions		35	(9)						35					
LOGAN	2,100	85	40.48	61	57		1	3		8			8	7
County	2,100	85	14.29	23	19		1	3		3			3	
Cities and villages	625	7	11.20											7
School districts		48	(9)	38	38					5			5	
LOUISIANA	1,818	65	35.75	42	40			2		10			13	
County	1,818	27	14.85	18	16			2		3			6	
Cities and villages	1,272	1	3.68	23	23		1		1					
School districts		27	(9)							7			7	
MCPHERSON	1,338	62	38.29	41	38		1	2		10			1	
County	1,338	62	11.75	13	10		1	2		2			1	
School districts		36	(9)	28	28					8				
MADISON	26,600	917	34.47	666	602		2	10	52	61			112	68
County	26,600	282	10.60	218	157		2	10	49	41			23	
Cities and villages	16,432	194	11.81	102	99			3	10				14	68
School districts		431	(9)	336	336					20			75	
Other civil divisions		10	(9)	10	10									
MERRECK	10,619	476	44.83	318	294		3	21	11	30		1	50	65
County	10,619	129	12.15	95	73		2	20		18			15	
Cities and villages	4,349	137	31.50	60	59			1	8			1	3	65
School districts		171	(9)	129	129					12			30	
Townships and precincts		3	(9)	34	33		1		3				2	
Other civil divisions		3	(9)											
MORRILL	10,100	404	40.00	230	209		5	16	88	28		3	45	10
County	10,100	126	12.48	88	70		4	14	9	14		3	12	
Cities and villages	3,348	33	11.35	28	25		1	2						10
School districts		151	(9)	114	114					14			23	
Other civil divisions		89	(9)						79				10	
NANCE	8,700	368	42.30	274	254		1	18	9	26		1	48	9
County	8,700	111	12.76	75	57		1	17		15		1	19	
Cities and villages	3,155	62	19.65	43	42			1	9				1	9
School districts		150	(9)	111	111					11			28	
Townships and precincts		45	(9)	45	44		1							
NEBAMA	12,356	407	32.94	303	283		1	19	24	30		1	30	19
County	12,356	155	12.54	125	105		1	19		20		1	9	
Cities and villages	5,397	95	17.60	47	47				24				5	19
School districts		147	(9)	121	121					10			16	
Townships and precincts		10	(9)	10	10									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS													
			Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General prop- erty	Inheri- tance	Poll	Licenses and per- mits							
NUCKOLLS			\$450	\$35.63	\$320	\$288		\$4	\$28	\$8		\$31		\$4	\$53	\$34
County			134	10.61	109	79	3	3	27		19			4	6	
Cities and villages			107	19.27	133	51	1	1	1	8		12			8	34
School districts			209	(c)	158	158									39	
OTROR			698	34.90	512	462	\$3	6	41	35	\$1	53		8	58	31
County			257	12.85	195	150	3	6	36		1	36		5	20	
Cities and villages			181	17.79	115	110			5	32		17		3		31
School districts			256	(c)	202	202									37	
Other civil divisions			4							3					1	
PAWNEE			363	38.52	277	260	1	1	15	2		27		2	41	14
County			150	15.92	119	104	1		14			16		1	14	
Cities and villages			153	16.41	37	35		1	1	1		11				14
School districts			159	(c)	121	121									27	
Other civil divisions			1	(c)						1						
PERKINS			249	40.16	208	192		2	12			22		2	12	7
County			83	13.39	62	48		2	12			12		2	7	
Cities and villages			29	14.99	22	22										7
School districts			137	(c)	122	122						10			5	
PHILPS			528	57.01	341	317		2	22	29		27			35	96
County			261	13.50	99	78			21			20			6	
Cities and villages			4,445	41.39	59	57		1	1	29		7				96
School districts			156	(c)	121	121									28	
Townships and precincts			63	(c)	62	61		1						1		
PIERCE			397	35.77	277	254		4	19	4		30		7	42	37
County			11,100	16.68	122	100		4	18			18		7	16	
Cities and villages			3,455	(c)	39	38			1	4					1	37
School districts			153		116	116						12			25	

PLATTE	21,500	735	34,33	553	511	1	2	39	31	2	48	19	63	22
County	21,500	265	12,33	196	159	1		36			34	2	32	
Cities and villages	9,800	160	16,33	88	83		2	3	31		1	17	22	
School districts		237	(1)	199	199						14		24	
Townships and precincts		76	(1)	70	70								6	
POLK	10,062	362	35,87	267	242	1	3	21	18	1	30	1	26	19
County	10,062	135	13,67	112	88	1	3	20		1	19	1	6	
Cities and villages	3,536	147	21,78	39	38			1	18				1	19
School districts		77	(1)	116	116						11		20	
REDWILLOW	14,300	513	35,87	346	317		4	25	20	1	33	5	44	64
County	14,300	147	10,28	106	70		3	24		1	21	1	13	
Cities and villages	8,551	136	15,90	44	42		1	1	20			4	3	64
School districts		230	(1)	196	196						12		22	
RICHARDSON	20,000	791	39,55	496	457	3	7	29	6		46	1	111	131
County	20,000	215	10,90	175	137	3	7	28			29	1	13	
Cities and villages	10,029	280	27,92	100	99			1	5				44	131
School districts		292	(1)	221	221						17		54	
Other civil divisions		1	(1)						1					
ROCK	3,366	106	32,09	86	81		1	4			15		7	
County	3,366	36	10,70	25	20		1	4			7		4	
Cities and villages	998	62	(1)	9	9								1	
School districts				52	52						8		2	
SALINE	16,356	721	44,08	440	395	2	4	39	19		46	6	78	131
County	16,356	198	12,11	150	108	2	4	36		1	30	4	13	
Cities and villages	7,695	243	31,58	76	73			3	19			2	15	131
School districts		280	(1)	214	214						16		50	
SARPY	10,600	359	33,87	305	282	1		22	3		26	1	21	3
County	10,600	176	16,60	128	128	1		21			18	1	7	
Cities and villages	2,631	22	8,36	16	15			1	2				1	3
School districts		135	(1)	114	114						8		13	
Townships and precincts		25	(1)	25	25									
Other civil divisions		1	(1)						1					
SAUNDERS	20,167	824	40,86	584	532	2	6	44	16	1	57	6	83	77
County	20,167	312	15,47	254	204	2	6	42		1	37	4	16	
Cities and villages	8,195	173	21,11	70	77			2	13			2	2	77
School districts		336	(1)	251	251						20		65	
Other civil divisions		3	(1)						3					
SCOTT BLUFF	30,000	1,629	54,30	880	813	2	8	57	399	4	76	4	114	152
County	30,000	354	11,80	260	198	2	6	54		3	49	4	38	
Cities and villages	16,213	388	23,93	154	149		2	3	70	1			5	152
School districts		516	(1)	460	460						27		29	
Townships and precincts		6	(1)	6	6									
Other civil divisions		365	(1)						323				42	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS										Earnings of general depart- ments	Earnings of public service enter- prises	
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments			Highway privi- leges, rents, and Interest
				Total	General prop- erty	Inheri- tance	Poll								Licenses and per- mits
SEWARD.....	16,000	\$615	\$38.44	\$399	\$361	\$2	\$3	\$33	\$9		\$47	\$3	\$78	\$79
County.....	16,000	167	10.44	109	76	2		31			28	2	28	
Cities and villages.....	5,942	145	24.40	50	47		1	2	9			1	6	79
School districts.....		244	(9)	182	182						19		43	
Townships and precincts.....	59	59	(9)	58	56	2							1	
SHERIDAN.....	11,000	411	37.36	300	281			19	6	\$3	40	4	46	12
County.....	11,000	125	11.36	92	73			19			20	4	8	
Cities and villages.....	3,974	55	13.84	33	33				6	2			2	
School districts.....	231	231	(9)	175	175						20		36	
SHERMAN.....	9,200	325	35.33	256	239	2		15	11	1	26	1	29	1
County.....	9,200	90	9.78	70	56			14		1	13	1	5	
Cities and villages.....	2,674	34	12.72	22	21			1	11				24	1
School districts.....	149	149	(9)	112	112						13			
Townships and precincts.....	52	52	(9)	50	50	2								
SIoux.....	4,700	237	50.43	166	157			7	33		17	3	18	
County.....	4,700	81	17.23	58	49			7			7	3	13	
Cities and villages.....	480	2	4.17	2	2									
School districts.....	117	117	(9)	106	106						10		1	
Other civil divisions.....	37	37	(9)						33				4	
STANTON.....	7,800	343	43.97	239	220	1	3	15	20	1	22	1	24	36
County.....	7,800	165	21.15	134	116	1	3	14		1	14	1	15	
Cities and villages.....	2,057	73	35.49	22	21			1	15					36
School districts.....	100	100	(9)	83	83						8		9	
Other civil divisions.....	5	5	(9)						5					
THAYER.....	13,684	493	36.03	326	293	1	6	26	11		36	3	49	68
County.....	13,684	168	12.28	133	101	1	5	26			24	3	8	
Cities and villages.....	6,081	125	20.56	43	42		1		11				3	68
School districts.....	200	200	(9)	150	150						12		38	

County.	1,510	70	46.36	60	57	3	3	5	5
Cities and villages.	1,510	27	17.88	22	19	3	3	3	2
School districts.	3,542	3	3.54	35	35			2	3
THURSTON.									
County.	10,600	343	32.36	240	222	1	2	24	35
Cities and villages.	10,600	121	11.42	97	80	1	2	13	7
School districts.	3,536	64	18.18	20	19	1		11	4
VALLEY.									
County.	9,533	415	43.53	268	252			1	50
Cities and villages.	9,533	126	13.22	90	74			15	14
School districts.	3,594	20	23.37	20	20			1	1
Townships and precincts.		187	(⁵)	110	110			12	35
WASHINGTON.									
County.	12,095	579	47.87	367	339	1	5	30	62
Cities and villages.	12,095	210	17.36	157	130	1	4	22	27
School districts.	4,538	169	37.24	59	58		1	17	9
Other civil divisions.		187	(⁵)	151	151			13	26
WAYNE.									
County.	10,700	495	46.26	313	280	6	4	40	29
Cities and villages.	3,610	163	15.23	123	91	6	4	22	15
School districts.		188	52.08	70	69		1	40	78
WEBSTER.									
County.	10,210	382	37.41	255	231		4	20	37
Cities and villages.	10,210	128	12.54	97	74		4	19	3
School districts.	3,550	81	22.82	22	21			1	1
WHEELER.									
County.	2,335	72	30.84	58	54		1	3	26
Cities and villages.	2,335	31	13.28	25	21		1	8	6
School districts.	405	2	4.94	2	2			4	2
YORK.									
County.	17,300	605	34.97	475	435	2	2	44	70
Cities and villages.	17,300	172	9.94	123	88	2		28	17
School districts.	8,215	286	12.17	87	84			1	1
Townships and precincts.		47	(⁵)	220	220		2	16	50
				45	43			2	2

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes \$151,498, other special taxes, for State purposes only.

Not computed.

^a Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total.....	763,594	\$18,956	\$24.86	\$10,213	\$9,896	\$65	\$331	\$3,348	\$77	\$9	\$365	\$540	\$703	\$4,903
30,000 population and over.....	297,500	9,105	30.61	5,752	5,533	18	201	1,452	64	6	253	456	471	651
Omaha.....	216,700	6,563	30.29	4,701	4,530	-----	171	924	53	-----	253	421	198	13
Lincoln.....	80,800	2,542	31.46	1,051	1,003	18	30	528	11	6	-----	35	273	638
8,000 to 30,000 population.....	97,700	2,342	23.97	1,081	1,035	18	28	229	4	-----	3	26	34	965
Grand Island.....	18,700	653	34.92	211	201	6	4	50	1	-----	-----	5	12	374
Hastings.....	16,100	576	35.78	200	191	6	3	45	2	-----	-----	4	1	324
North Platte.....	12,300	163	13.25	94	88	2	4	2	-----	-----	3	-----	-----	64
Fremont.....	11,700	196	16.75	161	156	3	2	20	-----	-----	-----	15	-----	-----
Norfolk.....	11,100	108	9.73	65	63	-----	2	8	-----	-----	-----	-----	12	23
Beatrice.....	10,400	271	26.06	124	118	-----	6	18	-----	-----	-----	2	4	123
Kearney.....	8,700	189	21.72	130	124	-----	6	28	-----	-----	-----	-----	4	27
Scottsbluff.....	8,700	186	21.38	96	94	1	1	58	1	-----	-----	-----	1	30
2,500 to 8,000 population.....	97,456	2,635	27.04	1,024	985	14	25	343	4	-----	2	33	89	1,140
Nebraska City.....	7,230	115	15.91	82	78	-----	4	27	-----	-----	-----	3	-----	3
Columbus.....	6,898	123	17.83	53	48	2	3	31	1	-----	-----	17	-----	21
McCook.....	6,688	93	13.91	33	32	-----	1	19	-----	-----	-----	4	3	34
Alliance.....	6,669	264	39.59	54	50	1	3	45	1	-----	-----	-----	3	161
Fairbury.....	6,192	276	44.57	109	106	2	1	-----	-----	-----	-----	-----	11	156
Falls City.....	5,787	223	38.53	56	55	-----	1	4	-----	-----	-----	-----	42	121
York.....	5,712	68	11.90	65	63	-----	2	-----	1	-----	-----	1	1	-----
Chadron.....	4,606	113	24.53	61	59	1	1	26	-----	-----	-----	-----	-----	26
South Sioux City.....	3,927	71	18.06	34	34	-----	-----	-----	-----	-----	-----	-----	-----	37
Plattsmouth.....	3,793	45	11.86	45	44	1	-----	-----	-----	-----	-----	-----	-----	-----

	1870	1880	1890	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000
Holdrege.....	3,263	148	45,36	47	46	1	27	---	---	---	---	---	---	72
Auburn.....	3,068	57	18,58	31	31	1	22	---	---	---	4	---	---	---
Sidney.....	3,306	61	18,45	31	27	3	7	---	---	---	---	---	---	20
Superior.....	3,044	61	20,04	34	33	1	4	---	---	2	---	---	---	12
Lexington.....	4,962	32	10,80	18	17	1	14	---	---	4	---	---	---	---
Crete.....	2,865	81	28,27	14	13	---	14	---	---	---	---	---	---	46
Blair.....	2,791	147	52,67	41	40	1	16	---	---	---	9	---	---	81
Seward.....	2,737	100	36,54	28	27	---	5	---	---	---	2	---	---	66
Aurora.....	2,715	80	29,47	1	56	---	8	---	2	---	---	---	---	13
Broken Bow.....	2,715	79	29,10	26	25	1	14	---	---	---	---	---	---	39
Wahoo.....	2,689	103	38,30	42	41	---	3	---	---	---	---	---	---	57
Wynome.....	2,680	83	30,97	15	14	1	25	---	---	1	---	---	---	43
Schuyler.....	2,585	122	47,14	26	25	---	15	---	---	---	---	---	---	80
Gering.....	2,531	90	35,56	22	21	1	17	---	---	---	---	---	---	51
Less than 2,500 population.....	269,938	4,874	18,06	2,355	2,273	15	67	5	3	7	25	109	---	2,046

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3. GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Opera- tion and main- tenance of public service enter- prises	Inter- est	Out- lays	
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recrea- tion	Develop- ment and conserva- tion of natural resources				Mis- cella- neous
Grand total	\$89,806	\$64.80	\$80,359											\$5,508	\$4,754	\$19,185
State government	25,443	18.36	13,799	\$798	\$556	\$201	\$3,739	\$2,081	\$5,324	\$21	\$19	\$702	\$358		10	11,634
Counties	17,695	12.77	14,267	5,014	620	76	6,092	1,566	223				676		336	3,092
Cities and villages	16,713	21.92	18,178											3,633	2,172	2,730
School districts	24,630	()	21,682						21,682						1,680	1,268
Townships and precincts	1,533	()	1,489												24	19
Other civil divisions	3,792	()	1,944			198						746		1,874	532	442
ADAMS.	1,149	42.71	680											300	50	119
County	216	8.03	168	56	11	1	60	27	3				10		48	48
Cities and villages	490	27.47	109											300	21	60
School districts	403	()	363						363						29	11
Townships and precincts	40	()	40													
ANTELOPE.	480	31.57	419													
County	160	10.52	136	43	7	1	61	15	3					13	18	30
Cities and villages	49	10.19	31										6			24
School districts	228	()	209						209					13	5	6
Townships and precincts	43	()	43												13	
ARTHUR.	70	52.08	66													
County	27	20.09	26	13	2	1	7	1	1						2	2
School districts	43	()	40						40				1		1	
BANNER.	66	38.82	63													
County	28	16.47	28	8	1		16	1	2						2	1
School districts	38	()	35						35						2	1

BLAINE	63	42.93	15	1	5	2	1	63	3	2
County	24	15.15	2							
Cities and villages	2	9.43					37		3	
School districts	37	(¹)								
BOONE	425	34.53	42	5	88	8	2		12	31
County	149	170							4	43
Cities and villages	53	88							12	30
School districts	223	(¹)					223		15	7
Box BUTTE	351	54.64	32	5	81	7	2		101	59
County	131	136							4	1
Cities and villages	47	345							101	33
School districts	173	44.84					173		22	164
BOYD	218	34.04	22	4	22	2	3		4	21
County	54	7.81							1	1
Cities and villages	13	29							4	2
School districts	137	(¹)					139		4	12
Townships and precincts	22	(¹)							7	1
BROWN	180	35.52	18	4	24	7	2		4	18
County	57	9.88							2	3
Cities and villages	20	26							4	
School districts	103	10.22					103			3
BUFFALO	809	38.20	44	8	101	21	2		16	44
County	185	9.96							9	63
Cities and villages	102	154							16	58
School districts	423	11.19					410		36	8
Townships and precincts	112	(¹)							8	5
BURT	483	53.44	50	8	55	15	3		31	50
County	136	10.38							5	136
Cities and villages	35	107							31	27
School districts	199	19.97					199		13	14
Townships and precincts	63	(¹)							10	122
Other civil divisions	50	(¹)					50			
BUTLER	503	40.18	66	11	89	22	3		28	19
County	198	13.74							6	29
Cities and villages	33	17.06							28	10
School districts	215	(¹)					215		8	24
Townships and precincts	56	(¹)							1	5
Other civil divisions	1	(¹)						1		
CASS	573	39.58	76	4	119	25	2		10	33
County	307	17.36							9	84
Cities and villages	58	10.18							10	71
School districts	274	(¹)					274		17	13
Townships and precincts	5	(¹)							1	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments											Inter- est	Out- lays		
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recrea- tion	Develop- ment and conserva- tion of natural resources	Mis- cella- neous				
CEDAR	\$844	\$39.03	\$528	\$89	\$11	\$1	\$123	\$15	\$3					\$12	\$31	\$30	\$55
County	289	17.62	254	47											31	14	35
Cities and villages	106	19.87	227	(1)					227							11	14
School districts	244	(1)												5		6	
Other civil divisions	5	(1)														5	
CHASE	228	40.36	209	25	4		36	7	2						8	7	2
County	79	14.11	78											4		1	2
Cities and villages	29	16.08	18												8	3	
School districts	118	(1)	113						113							3	2
CHEERY	460	42.21	396	48	5		73	20	2					5	29	25	10
County	186	14.31	17													9	3
Cities and villages	57	16.09	224	(1)					224						29	14	2
School districts	243	(1)	2													5	
Other civil divisions	4	(1)											\$2	2		2	
CHEYENNE	674	64.19	432	38	6	1	79	12	2						36	41	165
County	165	15.71	145											7		20	20
Cities and villages	224	46.33	63												86	22	103
School districts	285	(1)	224						224							19	42
CLAY	635	46.79	537	79	11	2	100	15	3						31	27	40
County	244	17.98	218											8		26	26
Cities and villages	103	16.03	46													18	8
School districts	259	(1)	244						244						31	9	8
Townships and precincts	29	(1)	29													6	6

COLFAX.....	509	44.52	312	40	7	1	49	12	3	101	22	74
County.....	170	14.87	118								2	50
Cities and villages.....	166	30.36	28							101	15	22
School districts.....	173	(1)	166						166		5	2
CUMING.....	599	39.51	408	45	2		87	6	3	87	19	55
County.....	177	12.20	149									28
Cities and villages.....	163	34.06	47							87	10	19
School districts.....	150	(1)	140						140		9	1
Townships and precincts.....	79	(1)	72									7
CUSTER.....	1,153	44.03	931	98	14	3	164	21	4	45	59	118
County.....	339	12.94	319									20
Cities and villages.....	158	18.93	53							45	33	27
School districts.....	548	(1)	454						454		23	71
Townships and precincts.....	108	(1)	105								3	
DAKOTA.....	329	33.57	256	41	7	1	54	7	2	32	38	3
County.....	114	11.63	114									2
Cities and villages.....	87	16.67	31							32	22	2
School districts.....	121	(1)	108						108		12	1
Other civil divisions.....	7	(1)	3								4	
DAWES.....	420	35.90	330	36	7	1	39	9	2	20	68	2
County.....	97	8.29	97									
Cities and villages.....	103	15.46	46							20	37	2
School districts.....	208	(1)	184						184		22	
Other civil divisions.....	12	(1)	3								9	
DAWSON.....	653	35.88	440	56	9	2	17	17	4	14	45	154
County.....	245	13.46	105									140
Cities and villages.....	117	13.52	63							14	39	1
School districts.....	287	(1)	272						272		2	13
Other civil divisions.....	4	(1)									4	
DEUEL.....	207	50.49	157	33	6		36	4	2	2	13	5
County.....	86	20.98	86									
Cities and villages.....	14	8.45	9							2	3	
School districts.....	107	(1)	92						92		10	5
DIXON.....	498	40.39	399	49	7	1	61	10	3	16	23	30
County.....	137	11.82	137									
Cities and villages.....	57	11.96	31							16	3	7
School districts.....	237	(1)	199						199		17	21
Townships and precincts.....	34	(1)	31								1	2
Other civil divisions.....	3	(1)	1									

See footnotes at end of table.

FRONTIER.....	284	35.00	256	22	3	70	5	1						7	13	8
County.....	105	12.94	105													5
Cities and villages.....	33	14.20	14					137						7	7	3
School districts.....	146	(¹)	137													
FURNAS.....	553	45.33	388											68	19	78
County.....	173	14.18	107	38	7	36	15	2								66
Cities and villages.....	136	21.30	40											68	11	7
School districts.....	254	(¹)	241					241							8	5
GAGE.....	1,202	39.67	926											134	113	29
County.....	273	9.01	267	72	14	3	123	35	5							6
Cities and villages.....	332	20.20	140											134	38	20
School districts.....	510	(¹)	433					433							75	2
Townships and precincts.....	87	(¹)	86													1
GARDEN.....	220	42.31	191													10
County.....	68	13.08	59	28	3	14	10	2						2	17	
Cities and villages.....	14	11.09	9												9	
School districts.....	125	(¹)	111					111						2	3	
Other civil divisions.....	13	(¹)	12												4	10
GARFIELD.....	107	33.36	98												1	
County.....	35	10.91	35	9	3	13	6	2						2	2	1
Cities and villages.....	16	13.84	3													
School districts.....	56	(¹)	55					55								
GOSPER.....	150	34.99	146												4	
County.....	78	18.19	78	17	4	49	3	2							2	
Cities and villages.....	6	8.90	4												2	
School districts.....	66	(¹)	64					64							2	
GRANT.....	91	63.77	77											10	2	2
County.....	33	23.13	33	7	2	15	4	1						10		
Cities and villages.....	12	31.26	2												2	
School districts.....	46	(¹)	42					42								
GREELEY.....	258	30.56	234												3	7
County.....	96	11.37	96	25	5	1	54	6	2					3		5
Cities and villages.....	37	13.55	16											14	2	2
School districts.....	125	(¹)	122					122							1	5
HALL.....	1,441	52.02	949											191	45	256
County.....	289	10.43	226	28	9	2	100	75	3							63
Cities and villages.....	625	30.54	230											191	25	179
School districts.....	473	(¹)	443						443						19	11
Townships and precincts.....	54	(¹)	50												1	3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments										Opera- tion and main- tenance of public service enter- prises	Inter- est	Out- lays		
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recre- ation	Develop- ment and conserva- tion of natural resources				Mis- cella- neous	
HAMILTON.	\$441	\$36.27	\$405	\$50	\$7			\$90	\$7	\$3					\$17	\$18	\$1
County.....	162	13.32	162					36							17	15	1
Cities and villages.....	68	15.58	36													3	
School districts.....	211	(1)	207					207									
HARLAN.....	341	38.07	284												28	12	17
County.....	88	9.82	74	36	6			17	9	2			4		14	14	14
Cities and villages.....	60	18.02	20												28	10	2
School districts.....	162	(1)	159							159					2	2	2
Townships and precincts.....	31	(1)	31												1	2	1
HAYES.....	116	32.22	114														
County.....	55	15.28	54	17	2			30	4	1					1	1	1
Cities and villages.....	2	4.67	2													1	
School districts.....	59	(1)	58							58							
HITCHCOCK.....	341	45.47	274												37	21	9
County.....	85	11.33	85	25	4			41	9	2			3				
Cities and villages.....	69	22.41	23				\$1								37	2	7
School districts.....	157	(1)	140							140						15	2
Other civil divisions.....	30	(1)	26									\$26				4	
HOLT.....	534	32.35	494												21	13	6
County.....	172	10.42	172	49	8			88	15	3			8				
Cities and villages.....	53	9.63	26				1								20	5	2
School districts.....	290	(1)	249							249					1	7	4
Townships and precincts.....	49	(1)	47													1	1

HOOVER	74	62 71	71	21	2	6	1	1	1	1	2	1
County.....	33	27 97	31	3							2	2
Cities and villages.....	33	5 73	3									
School districts.....	38	(1)	37				37					1
HOWARD												
County.....	292	29 14									3	17
Cities and villages.....	106	10 58	106		9	46	9	2	6		3	9
School districts.....	32	9 55	20								8	8
Other civil divisions.....	154	(1)	145					145				1
JEFFERSON												
County.....	710	43 03	471								150	13
Cities and villages.....	203	12 30	138		7	54	16	3	10		150	12
School districts.....	242	29 08	76					257			1	1
Other civil divisions.....	265	(1)	257								51	7
JOHNSON												
County.....	330	35 87	271								51	7
Cities and villages.....	118	12 83	118		7	65	3	2	5		31	3
School districts.....	78	23 06	24					128			4	1
Other civil divisions.....	133	(1)	128						1			
KEARNEY												
County.....	347	42 87	293								37	10
Cities and villages.....	83	10 25	83		5	36	4	2	4			
School districts.....	72	26 91	25								37	9
Townships and precincts.....	139	(1)	132					132			1	6
Other civil divisions.....	22	(1)	22									
KEITH												
County.....	323	46 14	251								8	15
Cities and villages.....	94	13 43	94		5	42	4	2	6		6	6
School districts.....	50	20 27	15								7	23
Other civil divisions.....	168	(1)	133					133			2	2
KEWAPAH												
County.....	111	34 66	107									
Cities and villages.....	51	15 92	49		3	19	4	1	4			
School districts.....	1	2 64	1									
Other civil divisions.....	59	(1)	57					57			2	2
KIMBALL												
County.....	311	66 17	203								47	30
Cities and villages.....	102	21 70	79		5	30	11	2	3		11	12
School districts.....	85	36 47	23								47	7
Other civil divisions.....	108	(1)	96					96			10	8
KNOX												
County.....	602	31 52	518								11	18
Cities and villages.....	204	10 68	161		8	88	14	4	7		1	1
School districts.....	55	8 86	32								11	6
Townships and precincts.....	278	(1)	262					262			9	9
Other civil divisions.....	64	(1)	63								1	7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Out- lays		
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recrea- tion	Develop- ment and conserva- tion of natural resources	Mis- cella- neous			
LANCASTER.	\$5,293	\$51.49	\$3,857	\$385	\$26	\$4	\$174	\$96	\$6				\$39	\$411	\$371	\$654
County	912	8.87	730											411	2	180
Cities and villages.	2,046	24.46	1,047												169	419
School districts.	2,014	(?)	1,768			197			1,768						51	54
Other civil divisions.	321	(?)	312									\$115			5	
LINCOLN.	944	36.31	729	86	14	2	58	23	3					91	48	76
County	236	9.08	194												2	40
Cities and villages.	201	13.39	77											91	5	28
School districts.	445	(?)	396						396						41	8
Townships and precincts.	27	(?)	27													
Other civil divisions.	35	(?)	35									35				
LOGAN.	58	27.62	49	10	3		9	4	1				1	5	4	
County	28	13.33	28													
Cities and villages.	8	12.80	2												1	
School districts.	22	(?)	19						19						3	
LOUP.	70	38.50	68	14	2		8	3	1						1	1
County	28	15.40	28													
Cities and villages.	1	3.68	1													
School districts.	38	(?)	36						36						1	1
Other civil divisions.	3	(?)	3									3				
MCPHERSON.	48	35.35	47	9	1		4		2							1
County	16	11.78	16													
School districts.	32	(?)	31						31							1

MADISON	983	35,83	813	84	8	2	181	23	4					14	41	17	82
County	316	11,88	316														
Cities and villages	221	13,45													41	14	43
School districts	409	(7)	373						373							3	33
Other civil divisions	7		1			1											
MERICK	473	44,54	361	40	5		68	9	2								
County	129	12,15	129														
Cities and villages	131	30,12	28											5			15
School districts	176	(4)	168						168						83	9	11
Townships and precincts	36	(4)	36												4	4	4
Other civil divisions	1	(7)														1	
MORRILL	424	41,98	367														
County	93	9,21	90	21	13	1	42	3	2						9	41	7
Cities and villages	38	11,35	22													3	
School districts	212	(4)	179						179						9	6	1
Other civil divisions	81	(7)	76													27	6
NANCE	355	40,80	313	44	5		45	11	2							5	
County	111	12,76	111														
Cities and villages	49	15,53	24											4		31	2
School districts	148	(4)	131						131						9	15	1
Townships and precincts	47		47												16	16	1
NEMARA	395	31,97	362	48	6	1	81	17	2								
County	169	12,87	159											4		16	17
Cities and villages	69	12,78	41													12	
School districts	186	(4)	152						152						16	4	
Townships and precincts	11	(7)	10													1	
NUCKOLLS	433	34,29	353														
County	134	10,61	111	40	5		48	13	2						26	27	27
Cities and villages	86	15,49	37											3			23
School districts	213	(7)	205						205						26	21	2
OTOE	649	32,45	530													6	
County	238	11,90	199	52	9		105	19	3							51	50
Cities and villages	128	12,38	74											11		31	39
School districts	279	(4)	253						253						18	20	5
Other civil divisions	4	(7)	4										4				6
PAYNE	476	50,51	324														
County	161	17,09	153	34	4	1	97	11	2						13	21	118
Cities and villages	47	14,55	25											4		2	6
School districts	267	(7)	145						145						13	8	1
Other civil divisions	1	(7)	1													11	111

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments										Inter- est	Out- lays			
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recre- ation	Develop- ment and conserva- tion of natural resources			Mis- cella- neous	Opera- tion and main- tenance of public service enter- prises	
PERKINS	\$275	\$44.35	\$227	\$22	\$3			\$32	\$4	\$1				\$3	\$5	\$31	\$12
County	74	11.94	71												5	3	
Cities and villages	26	13.44	15													6	
School districts	175	(¹)	141							141						22	12
PHILPS	559	60.36	358												68	31	102
County	150	16.20	102	41	2	\$2	34	17	2				4		68	48	48
Cities and villages	187	42.07	57													15	47
School districts	164	(¹)	144							144						5	5
Townships and precincts	58	(¹)	55													1	2
PIERCE	425	38.29	323												30	22	50
County	181	16.31	153	46	4		82	14	2				5		30	6	28
Cities and villages	82	23.73	34													12	12
School districts	162	(¹)	136							136						16	10
PLATTE	717	33.35	624												10	36	47
County	277	12.88	249	158	2		46	16	3				24		10	13	28
Cities and villages	130	13.27	97													23	10
School districts	232	(¹)	202							202						7	7
Townships and precincts	78	(¹)	76													2	2
POLK	503	49.84	426												20	17	40
County	175	17.34	142	45	6		83	5	2				1		20	3	30
Cities and villages	60	16.97	30													9	9
School districts	268	(¹)	254							254						5	5
REDWILLOW	494	34.55	399												46	38	11
County	143	10.00	133	36	5	1	73	10	3				5		46	10	11
Cities and villages	107	12.61	60													6	6
School districts	244	(¹)	216							216						23	5

RICHARDSON	706	33.30	520	46	8	1	93	20	3	84	42	60
County	219	10.95	177							6		42
Cities and villages	198	19.74	72							84	28	14
School districts	289	(4)	271						271		14	4
ROCK	115	34.17	110									
County	29	8.62	29									
Cities and villages	9	9.91	9									
School districts	77	(4)	72									
SALINE	763	46.04	542									
County	230	15.28	221									
Cities and villages	250	27.55	56									
School districts	291	(4)	265									
SARPY	339	31.98	280									
County	168	15.85	133									
Cities and villages	20	7.60	12									
School districts	139	(4)	135									
Townships and precincts	11	(4)										
Other civil divisions	1	(4)										
SAUNDERS	822	40.76	618									
County	354	17.55	277									
Cities and villages	150	18.30	57									
School districts	317	(4)	283									
Other civil divisions	1	(4)	1									
SCOTT BLUFF	1,585	52.83	1,203									
County	385	12.83	321									
Cities and villages	355	21.90	155									
School districts	506	(4)	410									
Townships and precincts	1	(4)										
Other civil divisions	338	(4)	317									
SEWARD	607	37.94	495									
County	185	11.56	185									
Cities and villages	112	18.85	46									
School districts	252	(4)	207									
Townships and precincts	58	(4)	57									
SHERIDAN	405	36.82	331									
County	135	12.27	104									
Cities and villages	41	10.32	24									
School districts	229	(4)	203									
SHERMAN	315	34.24	302									
County	98	10.65	98									
Cities and villages	26	9.72	18									
School districts	148	(4)	143									
Townships and precincts	43	(4)	43									

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter- est	Out- lays	
			Total	General govern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Charities, hospitals, and correc- tions	Schools	Libra- ries	Recrea- tion	Develop- ment and conserva- tion of natural resources			Mis- cella- neous
STOUT	\$228	\$48.51	\$211	\$17	\$3		\$32	\$8	\$2			\$3		\$15	\$2
County	70	14.89	66											5	
Cities and villages	1	2.08	1												
School districts	122	(3)	110						110					10	2
Other civil divisions	35	(3)	35								\$35				
STANTON	302	38.72	285	25	4		86	11	4			5		5	
County	135	17.31	135											4	
Cities and villages	69	23.68	23											1	
School districts	108	(3)	107						107						
THAYER	651	40.27	379	45	7	\$1	40	17	2			4		12	99
County	162	11.84	116											46	46
Cities and villages	132	21.71	52											11	8
School districts	257	(3)	211						211					1	45
THOMAS	70	46.36	68	8	1										2
County	28	18.54	28				15	3	1					1	1
Cities and villages	4	7.38	3												
School districts	38	(3)	37						37						
THURSTON	367	34.62	283											20	26
County	150	14.15	128	49	7		55	10	2			5		1	21
Cities and villages	67	20.08	25											3	1
School districts	150	(3)	130						130					16	4
VALLEY	440	46.16	306											85	27
County	125	13.11	97	43	6		31	10	2			5		22	24
Cities and villages	107	29.77	14											4	8
School districts	167	(3)	154						154					85	4
Townships and precincts	41	(3)	41											10	3

[illegible]

¹ Not available by departments.

Not computed.

* Not computed.
 † Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$16, 713	\$21. 92	\$8, 178	\$3, 633	\$2, 172	\$2, 730
30,000 population and over.....	7, 805	26. 24	4, 634	421	1, 123	1, 627
Omaha.....	5, 802	26. 77	3, 602	20	957	1, 223
Lincoln.....	2, 003	24. 79	1, 032	401	166	404
8,000 to 30,000 population.....	1, 989	20. 36	840	716	129	304
Grand Island.....	604	32. 30	219	182	24	179
Hastings.....	474	29. 44	96	299	20	59
North Platte.....	161	13. 09	64	68	1	28
Fremont.....	120	10. 26	104	.....	16	.....
Norfolk.....	128	11. 53	90	19	3	16
Beatrice.....	252	24. 23	96	114	22	20
Kearney.....	100	11. 49	72	12	16	.....
Scottsbluff.....	150	17. 24	99	22	27	2
2,500 to 8,000 population.....	2, 396	24. 59	812	835	341	408
Nebraska City.....	79	10. 93	50	5	24	.....
Columbus.....	102	14. 79	74	9	9	10
McCook.....	60	8. 97	37	19	4	.....
Alliance.....	339	50. 83	44	101	30	164
Fairbury.....	224	36. 18	62	147	11	4
Falls City.....	154	26. 61	50	75	15	14
York.....	65	11. 38	58	.....	7	.....
Chadron.....	77	16. 72	36	18	23	.....
South Sioux City.....	72	18. 33	23	28	21	.....
Plattsmouth.....	45	11. 86	32	.....	13	.....
Holdrege.....	150	45. 97	40	51	14	45
Auburn.....	37	12. 06	29	.....	8	.....
Sidney.....	183	55. 35	52	14	16	101
Superior.....	47	15. 44	23	13	11	.....
Lexington.....	41	13. 84	26	.....	15	.....
Crete.....	59	20. 59	15	34	10	.....
Blair.....	138	49. 44	36	62	14	26
Seward.....	77	28. 13	26	48	3	.....
Aurora.....	48	17. 68	27	8	13	.....
Broken Bow.....	72	26. 52	15	27	30	.....
Wahoo.....	82	30. 49	17	54	10	1
Wymore.....	48	17. 91	18	18	12	.....
Schuyler.....	104	40. 19	10	62	12	20
Gering.....	93	36. 74	12	42	16	23
Less than 2,500 population.....	4, 523	16. 76	1, 892	1, 661	579	391

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$119, 119	\$86, 886	\$27, 986	\$4, 247	\$110, 506	\$79. 73
State government.....	929	238	-----	691	929	. 67
Counties.....	6, 878	6, 506	-----	372	6, 485	4. 68
Cities and villages.....	51, 704	36, 289	14, 197	1, 218	48, 261	63. 29
School districts.....	36, 049	34, 470	-----	1, 579	34, 647	(1)
Townships and precincts.....	530	443	-----	87	497	(1)
Other civil divisions.....	23, 029	8, 940	13, 789	300	19, 687	(1)
ADAMS.....	1, 278	1, 060	68	150	1, 255	46. 65
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	650	506	68	76	639	35. 8.
School districts.....	625	554	-----	71	613	(1)
Townships and precincts.....	3	-----	-----	3	3	(1)
ANTELOPE.....	413	311	96	6	412	27. 09
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	223	127	96	-----	222	46. 18
School districts.....	189	184	-----	5	189	(1)
Townships and precincts.....	1	-----	-----	1	1	(1)
ARTHUR.....	38	25	-----	13	32	23. 81
County.....	20	20	-----	-----	14	10. 42
School districts.....	18	5	-----	13	18	(1)
BANNER.....	27	15	-----	12	27	15. 88
County.....	-----	-----	-----	-----	-----	-----
School districts.....	27	15	-----	12	27	(1)
BLAINE.....	76	47	3	26	72	45. 45
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	5	5	-----	-----	5	23. 58
School districts.....	68	42	-----	26	64	(1)
Other civil divisions.....	3	-----	3	-----	3	(1)
BOONE.....	581	532	27	22	559	37. 77
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	385	355	27	3	363	76. 58
School districts.....	196	177	-----	19	196	(1)
BOX BUTTE.....	1, 120	874	164	82	1, 076	86. 08
County.....	40	40	-----	-----	40	3. 20
Cities and villages.....	717	528	164	25	697	90. 59
School districts.....	363	306	-----	57	339	(1)
BOYD.....	524	454	44	26	517	72. 12
County.....	48	48	-----	-----	48	6. 70
Cities and villages.....	309	265	44	-----	308	130. 51
School districts.....	166	141	-----	25	160	(1)
Townships and precincts.....	1	-----	-----	1	1	(1)
BROWN.....	435	339	33	63	394	68. 26
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	152	119	33	-----	130	51. 10
School districts.....	283	220	-----	63	264	(1)
BUFFALO.....	1, 293	1, 036	246	11	1, 227	50. 29
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	741	495	246	-----	686	49. 86
School districts.....	552	541	-----	11	541	(1)
Townships and precincts.....	-----	-----	-----	-----	-----	-----
BURT.....	1, 260	957	286	17	1, 221	93. 21
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	735	658	75	2	728	135. 90
School districts.....	282	274	-----	8	250	(1)
Other civil divisions.....	243	25	211	7	243	(1)

* Not computed.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUTLER	\$374	\$283	\$79	\$12	\$356	\$24.71
County.....	248	169	79	—	234	42.02
Cities and villages.....	126	114	—	12	122	(1)
School districts.....	495	397	87	11	448	25.33
CASS	351	262	87	2	346	41.44
County.....	134	125	—	9	95	(1)
Cities and villages.....	10	10	—	—	7	(1)
School districts.....	676	584	79	13	616	37.33
Townships and precincts.....	381	362	19	—	370	69.34
CEDAR	235	222	—	13	186	(1)
County.....	60	60	—	—	60	(1)
Cities and villages.....	142	113	—	29	139	24.82
School districts.....	23	—	—	23	23	4.11
Other civil divisions.....	54	52	—	2	51	27.40
CHASE	65	61	—	4	65	(1)
County.....	471	398	21	52	457	41.93
Cities and villages.....	188	188	—	—	185	54.16
School districts.....	262	210	—	52	251	(1)
Other civil divisions.....	21	—	21	—	21	(1)
CHEYENNE	881	841	17	23	843	80.29
County.....	477	452	17	8	466	94.29
Cities and villages.....	404	389	—	15	377	(1)
School districts.....	426	362	20	44	401	29.55
CLAY	286	253	20	13	275	44.40
County.....	140	109	—	31	126	(1)
Cities and villages.....	512	423	74	15	488	42.68
School districts.....	44	43	—	1	40	3.60
Other civil divisions.....	349	267	74	8	338	61.88
COLFAX	119	113	—	6	110	(1)
County.....	529	427	96	6	494	34.31
Cities and villages.....	342	244	96	2	307	64.19
School districts.....	183	183	—	—	183	(1)
Townships and precincts.....	4	—	—	4	4	(1)
CUMING	1,172	733	292	147	1,145	43.72
County.....	723	431	292	—	718	86.04
Cities and villages.....	407	302	—	105	385	(1)
School districts.....	42	—	—	42	42	(1)
Townships and precincts.....	742	648	92	2	737	75.20
DAKOTA	437	434	3	—	437	83.75
County.....	216	214	—	2	213	(1)
Cities and villages.....	89	89	—	—	87	(1)
School districts.....	1,668	1,036	604	28	1,621	138.55
Other civil divisions.....	844	686	157	1	816	122.50
DAWES	377	350	—	27	358	(1)
County.....	447	—	447	—	447	(1)

Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
DAWSON.....	\$1,103	\$855	\$243	\$5	\$1,055	\$57.97
County.....						
Cities and villages.....	513	365	147	1	483	55.79
School districts.....	494	490		4	476	(1)
Other civil divisions.....	96		96		96	(1)
DEUEL.....	207	197		10	197	48.05
County.....	3	3			3	73
Cities and villages.....	109	109			103	62.20
School districts.....	95	85		10	91	(1)
DIXON.....	622	497	99	26	607	52.39
County.....						
Cities and villages.....	249	189	59	1	246	51.63
School districts.....	333	308		25	321	(1)
Other civil divisions.....	40		40		40	(1)
DODGE.....	1,228	1,015	130	83	1,186	46.33
County.....						
Cities and villages.....	772	595	130	47	756	45.42
School districts.....	445	420		25	419	(1)
Townships and precincts.....	11			11	11	(1)
DOUGLAS.....	44,965	38,260	5,957	748	39,196	164.83
County.....	4,500	4,500			4,193	17.63
Cities and villages.....	21,660	15,327	5,885	448	19,989	90.82
School districts.....	9,525	9,518		7	9,049	(1)
Other civil divisions.....	9,280	8,915	72	293	5,965	(1)
DUNDY.....	296	221	46	29	288	50.53
County.....	23	17		6	23	4.04
Cities and villages.....	125	98	27		125	74.01
School districts.....	129	106		23	121	(1)
Other civil divisions.....	19		19		19	(1)
FILLMORE.....	330	298	30	2	302	23.28
County.....						
Cities and villages.....	260	230	30		241	48.44
School districts.....	70	68		2	61	(1)
Townships and precincts.....						
FRANKLIN.....	272	211	40	21	267	29.36
County.....						
Cities and villages.....	114	76	30	8	112	32.50
School districts.....	148	135		13	145	(1)
Other civil divisions.....	10		10		10	(1)
FRONTIER.....	279	253	18	8	246	30.32
County.....						
Cities and villages.....	160	142	18		150	64.54
School districts.....	119	111		8	96	(1)
FURNAS.....	683	610	43	30	658	53.93
County.....						
Cities and villages.....	261	208	43	10	246	41.58
School districts.....	422	402		20	412	(1)
GAGE.....	1,649	1,376	214	59	1,631	53.83
County.....						
Cities and villages.....	769	528	214	27	759	46.17
School districts.....	880	848		32	872	(1)
GARDEN.....	570	353	190	27	534	102.69
County.....	210	210			184	35.38
Cities and villages.....	93	92		1	88	69.73
School districts.....	77	51		26	74	(1)
Other civil divisions.....	190		190		188	(1)

¹ Not computed.

1110 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GARFIELD	\$38	\$36		\$2	\$36	\$11.23
County.....						
Cities and villages.....	34	34			34	29.41
School districts.....	4	2		2	2	(1)
GOSPER	75	58	\$13	4	75	17.49
County.....	41	28	13		41	60.83
Cities and villages.....	34	30		4	34	(1)
School districts.....						
GRANT	58	53		5	54	37.84
County.....						
Cities and villages.....	24	19		5	24	62.50
School districts.....	34	34			30	(1)
GREELEY	279	237	6	36	258	30.56
County.....						
Cities and villages.....	77	71	6		58	21.71
School districts.....	202	166		36	200	(1)
HALL	1,053	863	50	140	1,048	37.83
County.....						
Cities and villages.....	674	484	50	140	672	32.84
School districts.....	379	379			376	(1)
HAMILTON	368	366		2	295	24.26
County.....						
Cities and villages.....	196	195		1	137	31.39
School districts.....	172	171		1	158	(1)
HARLAN	471	321	103	47	465	51.91
County.....	40			40	40	4.47
Cities and villages.....	247	144	103		245	73.60
School districts.....	172	167		5	170	(1)
Townships and precincts.....	12	10		2	10	(1)
HAYES	241	238		3	241	66.94
County.....	24	24			24	6.67
School districts.....	217	214		3	217	(1)
HITCHCOCK	428	337	68	23	401	53.47
County.....						
Cities and villages.....	89	89			81	26.31
School districts.....	271	248		23	263	(1)
Other civil divisions.....	68		68		57	(1)
HOLT	362	222		140	356	21.56
County.....	111			111	111	6.72
Cities and villages.....	118	118			112	20.36
School districts.....	126	97		29	126	(1)
Townships and precincts.....	7	7			7	(1)
HOOVER	39	38		1	31	26.27
County.....	33	33			29	24.58
School districts.....	6	5		1	2	(1)
HOWARD	374	253	103	18	339	33.83
County.....						
Cities and villages.....	214	111	103		200	59.70
School districts.....	160	142		18	139	(1)
JEFFERSON	455	315	137	3	445	26.97
County.....						
Cities and villages.....	283	146	137		273	32.80
School districts.....	172	169		3	172	(1)
JOHNSON	184	159	20	5	177	19.24
County.....						
Cities and villages.....	79	56	20	3	73	21.58
School districts.....	105	103		2	104	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
KEARNEY	\$243	\$181	\$57	\$5	\$193	\$23.84
County.....	173	116	57	—	128	47.83
Cities and villages.....	70	65	—	5	65	(1)
School districts.....	369	222	134	13	332	47.43
KEITH	369	222	134	13	332	47.43
County.....	110	93	17	—	79	32.02
Cities and villages.....	140	127	—	13	134	(1)
School districts.....	2	2	—	—	2	(1)
Townships and precincts.....	117	—	117	—	117	(1)
Other civil divisions.....	64	54	—	10	57	17.80
KEYAPAH	64	54	—	10	57	17.80
County.....	45	45	—	—	42	13.11
Cities and villages.....	5	4	—	1	5	13.19
School districts.....	14	5	—	9	10	(1)
KIMBALL	762	559	184	19	698	148.51
County.....	229	229	—	—	229	48.72
Cities and villages.....	170	132	19	19	122	52.34
School districts.....	198	198	—	—	182	(1)
Other civil divisions.....	165	—	165	—	165	(1)
KNOX	488	392	73	23	454	23.77
County.....	246	184	57	5	224	36.08
Cities and villages.....	219	208	—	11	207	(1)
School districts.....	7	—	—	7	7	(1)
Townships and precincts.....	16	—	16	—	16	(1)
Other civil divisions.....	8,371	5,844	2,433	94	7,961	77.44
LANCASTER	8,371	5,844	2,433	94	7,961	77.44
County.....	24	24	—	—	24	23
Cities and villages.....	3,498	979	2,433	86	3,095	37.00
School districts.....	4,849	4,841	—	8	4,842	(1)
LINCOLN	2,102	1,700	350	52	2,067	79.50
County.....	38	38	—	—	38	1.46
Cities and villages.....	875	739	99	37	868	57.83
School districts.....	779	769	—	10	751	(1)
Townships and precincts.....	159	154	—	5	159	(1)
Other civil divisions.....	251	—	251	—	251	(1)
LOGAN	105	58	—	47	105	50.00
County.....	6	6	—	—	6	2.86
Cities and villages.....	23	23	—	—	23	36.80
School districts.....	76	29	—	47	76	(1)
LOUF	39	24	3	12	37	20.35
County.....	36	24	—	12	34	(1)
School districts.....	3	—	3	—	3	(1)
Other civil divisions.....	2	—	—	2	2	1.47
MCPHERSON	2	—	—	2	2	1.47
County.....	2	—	—	2	2	(1)
School districts.....	1,148	1,063	61	24	1,091	41.02
MADISON	1,148	1,063	61	24	1,091	41.02
County.....	363	288	61	14	332	20.20
Cities and villages.....	785	775	—	10	759	(1)
School districts.....	480	420	58	2	464	43.70
MERRICK	480	420	58	2	464	43.70
County.....	315	263	52	—	315	72.43
Cities and villages.....	159	157	—	2	143	(1)
School districts.....	6	—	6	—	6	(1)
Other civil divisions.....	6	—	6	—	6	(1)

¹ Not computed

1112 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MORRILL.....	\$4,026	\$748	\$3,210	\$68	\$4,020	\$398.02
County.....	44	35		9	44	4.36
Cities and villages.....	255	233	22		251	74.97
School districts.....	539	480		59	537	(1)
Other civil divisions.....	3,188		3,188		3,188	(1)
NANCE.....	629	470	115	44	614	70.57
County.....	2			2	2	.23
Cities and villages.....	375	249	115	11	363	115.06
School districts.....	244	221		23	241	(1)
Townships and precincts.....	8			8	8	(1)
NEMAH.....	303	187	105	11	278	22.50
County.....						
Cities and villages.....	194	103	86	5	177	32.80
School districts.....	81	75		6	80	(1)
Townships and precincts.....	9	9			2	(1)
Other civil divisions.....	19		19		19	(1)
NUCKOLLS.....	582	542	34	6	575	45.53
County.....						
Cities and villages.....	474	438	34	2	469	84.46
School districts.....	108	104		4	106	(1)
OTOE.....	1,023	858	73	92	920	46.00
County.....						
Cities and villages.....	748	604	73	71	680	66.84
School districts.....	275	254		21	240	(1)
PAWNEE.....	430	371	48	11	422	44.78
County.....	61	61			61	6.47
Cities and villages.....	173	125	48		170	52.63
School districts.....	196	185		11	191	(1)
PERKINS.....	519	495		24	513	82.74
County.....	61	61			61	9.84
Cities and villages.....	210	210			204	105.48
School districts.....	248	224		24	248	(1)
PHELPS.....	501	365	205	21	575	62.09
County.....						
Cities and villages.....	299	91	205	3	284	63.89
School districts.....	292	274		18	291	(1)
PIERCE.....	401	349	37	15	395	35.59
County.....						
Cities and villages.....	119	79	37	3	113	32.71
School districts.....	282	270		12	282	(1)
PLATTE.....	678	628	36	14	617	28.70
County.....						
Cities and villages.....	267	217	36	14	222	22.65
School districts.....	411	411			395	(1)
POLK.....	392	298	78	16	370	36.66
County.....	69	69			69	6.84
Cities and villages.....	187	109	78		175	49.49
School districts.....	136	120		16	126	(1)
REDWILLOW.....	1,470	1,217	225	28	1,395	97.55
County.....	225	225			220	15.38
Cities and villages.....	811	572	225	14	748	87.48
School districts.....	434	420		14	427	(1)
RICHARDSON.....	1,105	775	307	23	1,083	54.15
County.....						
Cities and villages.....	617	311	291	15	609	60.72
School districts.....	472	464		8	458	(1)
Other civil divisions.....	16		16		16	(1)

* Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
ROCK	\$96	\$64		\$32	\$90	\$26.74
County						
Cities and villages	42	42			41	45.15
School districts	54	22		32	49	(1)
SALINE	1,031	616	\$390	25	893	54.80
County						
Cities and villages	818	422	390	6	692	89.93
School districts	213	194		19	201	(1)
SARPY	619	515	98	6	579	54.62
County	152	152			152	14.34
Cities and villages	179	118	61		165	62.71
School districts	26	20		6	21	(1)
Townships and precincts	225	225			207	(1)
Other civil divisions	37		37		34	(1)
SAUNDERS	981	847	103	31	959	47.55
County	11			11	11	.55
Cities and villages	362	265	93	4	361	44.05
School districts	598	582		16	577	(1)
Other civil divisions	10		10		10	(1)
SCOTTS BLUFF	10,537	2,966	7,440	131	10,357	345.23
County	458	444		14	440	14.67
Cities and villages	1,394	905	463	26	1,309	80.74
School districts	1,693	1,602		91	1,628	(1)
Townships and precincts	15	15			12	(1)
Other civil divisions	6,977		6,977		6,968	(1)
SEWARD	285	217	45	23	267	16.69
County						
Cities and villages	94	34	45	15	93	15.65
School districts	190	183		7	173	(1)
Townships and precincts	1			1	1	(1)
SHERIDAN	608	568	16	24	545	49.55
County						
Cities and villages	266	242	16	8	237	59.64
School districts	342	326		16	308	(1)
SHERMAN	200	185	11	4	180	19.57
County						
Cities and villages	142	131	11		127	47.49
School districts	58	54		4	53	(1)
SIOUX	1,790	199	1,567	24	1,772	377.02
County	100	100			94	20.00
Cities and villages	11	11			9	18.75
School districts	102	78		24	92	(1)
Townships and precincts	10	10			10	(1)
Other civil divisions	1,567		1,567		1,567	(1)
STANTON	270	72	50	148	243	31.15
County	148			148	141	38.08
Cities and villages	69	57	12		53	25.77
School districts	15	15			11	(1)
Other civil divisions	38		38		38	(1)
THAYER	404	324	65	15	383	27.99
County						
Cities and villages	273	202	65	6	253	41.60
School districts	131	122		9	130	(1)
THOMAS	18	16		2	18	11.92
County						
Cities and villages	8	8			8	14.76
School districts	10	8		2	10	(1)

¹ Not computed.

1114 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
THURSTON	\$613	\$488	\$55	\$70	\$586	\$55.28
County.....	12	12			7	.66
Cities and villages.....	186	142	44		182	54.56
School districts.....	404	334		70	386	(1)
Other civil divisions.....	11		11		11	(1)
VALLEY	537	452	76	9	529	55.49
County.....	67	67			65	6.82
Cities and villages.....	250	174	76		250	69.56
School districts.....	218	211		7	212	(1)
Townships and precincts.....	2			2	2	(1)
WASHINGTON	600	532	62	6	578	47.79
County.....						
Cities and villages.....	411	389	20	2	389	85.72
School districts.....	147	143		4	147	(1)
Other civil divisions.....	42		42		42	(1)
WAYNE	622	446	171	5	581	54.30
County.....						
Cities and villages.....	608	432	171	5	573	158.73
School districts.....	14	14			8	(1)
WEBSTER	423	331	73	19	411	40.25
County.....	7			7	7	.69
Cities and villages.....	208	123	73	12	197	55.49
School districts.....	208	208			207	(1)
WHEELER	32	14		18	29	12.42
County.....						
Cities and villages.....	9	9			9	22.22
School districts.....	22	4		18	19	(1)
Townships and precincts.....	1	1			1	(1)
YORK	440	439		1	414	23.93
County.....						
Cities and villages.....	109	109			88	10.71
School districts.....	331	330		1	326	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$51,704	\$36,289	\$14,197	\$1,218	\$48,261	\$63.29
30,000 population and over.....	24,779	16,004	8,242	533	22,714	76.35
Omaha.....	21,370	15,113	5,809	448	19,699	90.90
Lincoln.....	3,409	891	2,433	85	3,015	37.31
8,000 to 30,000 population.....	4,108	3,082	693	333	3,981	40.75
Grand Island.....	661	474	50	137	661	35.35
Hastings.....	614	472	68	74	606	37.64
North Platte.....	750	641	99	10	750	60.98
Fremont.....	620	457	117	46	608	51.97
Norfolk.....	116	103	-----	13	105	9.46
Beatrice.....	469	367	75	27	469	45.10
Kearney.....	325	252	73	-----	273	31.38
Scottsbluff.....	553	316	211	26	509	58.51
2,500 to 8,000 population.....	7,946	5,598	2,262	86	7,474	76.69
Nebraska City.....	568	491	72	5	503	69.57
Columbus.....	177	149	14	14	155	22.47
McCook.....	745	524	213	8	682	101.97
Alliance.....	653	469	164	20	632	94.77
Fairbury.....	269	132	137	-----	259	41.83
Falls City.....	326	182	144	-----	326	56.33
York.....	99	99	-----	-----	78	13.66
Chadron.....	505	480	25	-----	502	108.99
South Sioux City.....	424	421	3	-----	424	107.97
Plattsmouth.....	259	184	75	-----	259	68.28
Holdrege.....	292	84	205	3	277	84.89
Auburn.....	133	51	77	5	124	40.42
Sidney.....	327	307	17	3	327	98.91
Superior.....	264	228	34	2	259	85.09
Lexington.....	262	192	70	-----	248	83.73
Crete.....	448	170	272	6	322	112.39
Blair.....	298	293	5	-----	298	106.77
Seward.....	43	-----	30	13	43	15.71
Aurora.....	159	159	-----	-----	105	38.67
Broken Bow.....	602	327	275	-----	599	220.63
Wahoo.....	224	173	51	-----	224	83.30
Wymore.....	225	85	140	-----	225	83.96
Schuyler.....	290	209	74	7	285	110.12
Gering.....	354	189	165	-----	318	125.64
Less than 2,500 population.....	14,871	11,605	3,000	266	14,092	52.20

1116 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$110,508	\$97,755	\$36,745	\$79.73	\$73.93	\$29.80
State government.....	929	1,038	374	.67	.78	.31
Counties.....	6,485	8,757	3,706	4.68	6.59	3.01
Cities and villages.....	48,261	37,444	28,548	63.29	53.61	51.61
School districts.....	34,647	35,584	13,616	(?)	(?)	(?)
Townships and precincts.....	497	631	81	(?)	(?)	(?)
Other civil divisions.....	19,687	14,301	1,420	(?)	(?)	(?)
Adams.....	1,255	859	420	46.65	37.26	19.46
Antelope.....	412	246	128	27.09	15.83	8.58
Arthur.....	32	50	—	23.81	33.38	—
Banner.....	27	10	4	15.88	7.00	2.42
Blaine.....	72	68	6	45.45	37.59	2.82
Boone.....	559	492	125	37.77	34.14	9.21
Box Butte.....	1,076	813	231	86.08	90.36	36.65
Boyd.....	517	551	118	72.12	66.85	12.69
Brown.....	394	361	63	68.26	52.09	9.11
Buffalo.....	1,227	1,658	470	50.29	68.32	20.95
Burt.....	1,221	506	227	93.21	40.32	17.82
Butler.....	356	384	119	24.71	26.28	7.73
Cass.....	448	648	214	25.33	35.93	10.80
Cedar.....	616	671	182	37.33	40.68	11.32
Chase.....	139	165	19	24.82	31.25	4.77
Cherry.....	457	329	87	41.93	27.19	7.46
Cheyenne.....	843	597	148	80.29	63.51	28.76
Clay.....	401	584	246	29.55	40.34	15.64
Colfax.....	488	329	175	42.68	28.33	14.93
Cuming.....	494	603	81	34.31	43.75	5.91
Custer.....	1,145	381	256	43.72	14.32	9.27
Dakota.....	737	250	33	75.20	31.29	4.89
Dawes.....	1,621	1,126	157	138.55	105.75	17.61
Dawson.....	1,055	679	233	57.97	42.40	13.58
Deuel.....	197	227	40	48.05	61.98	19.18
Dixon.....	607	419	51	52.39	35.16	4.30
Dodge.....	1,186	1,392	576	46.33	59.33	26.01
Douglas.....	39,196	46,749	20,734	164.83	218.67	116.73
Dundy.....	288	109	93	50.53	21.58	20.13
Fillmore.....	302	482	86	23.28	35.26	5.89
Franklin.....	267	225	87	29.36	22.33	8.25
Frontier.....	246	239	118	30.32	27.95	13.77
Furnas.....	658	459	216	53.93	39.68	17.91
Gage.....	1,631	1,198	591	53.83	40.31	19.42
Garden.....	534	639	19	102.69	132.34	4.60
Garfield.....	36	51	33	11.23	14.60	8.57
Gosper.....	75	56	27	17.49	11.95	5.49
Grant.....	54	119	9	37.84	75.21	7.72
Greeley.....	258	312	164	30.56	35.21	18.65
Hall.....	1,048	1,291	365	37.83	52.49	17.06
Hamilton.....	295	375	116	24.26	28.30	8.55
Harlan.....	465	262	175	51.91	28.47	18.18
Hayes.....	241	13	10	66.94	3.89	3.16
Hitchcock.....	401	278	75	53.47	44.74	13.00
Holt.....	356	346	121	21.56	19.69	7.28

¹ Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.

² Not computed.

³ Not distributable by counties.

⁴ Organized since 1912.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Hooker.....	\$31	\$28	\$15	\$26.27	\$19.04	\$12.94
Howard.....	339	541	119	33.53	50.34	10.90
Jefferson.....	445	417	244	26.97	25.85	14.00
Johnson.....	177	270	128	19.24	30.22	12.53
Kearney.....	193	233	86	23.84	27.18	9.45
Keith.....	332	346	83	47.43	60.61	19.51
Keyapaha.....	57	99	51	17.80	27.39	14.30
Kimball.....	698	524	24	148.51	101.66	10.32
Knox.....	454	373	106	23.77	19.57	5.41
Lancaster.....	7,961	5,781	2,674	77.44	64.94	34.87
Lincoln.....	2,067	1,288	256	79.50	50.67	14.97
Logan.....	105	98	6	50.00	60.38	3.35
Loup.....	37	55	5	20.35	28.42	1.82
McPherson.....	2	20	11	1.47	11.41	3.49
Madison.....	1,091	926	299	41.02	39.58	15.10
Merrick.....	464	535	142	43.70	49.27	13.22
Morrill.....	4,020	988	84	398.02	95.68	16.22
Nance.....	614	196	204	70.57	22.45	22.31
Nemaha.....	278	370	174	22.50	29.49	13.32
Nuckolls.....	575	436	153	45.53	32.80	11.60
Otoe.....	920	869	579	46.00	44.50	29.98
Pawnee.....	422	508	101	44.78	53.03	9.54
Perkins.....	513	324	4	82.74	74.94	1.43
Phelps.....	575	341	225	62.09	34.50	21.53
Pierce.....	395	576	32	35.59	53.21	3.01
Platte.....	617	748	183	28.70	38.21	9.41
Polk.....	370	425	116	36.66	39.52	11.03
Redwillow.....	1,395	889	118	97.55	77.08	10.21
Richardson.....	1,083	909	219	54.15	46.94	12.52
Rock.....	90	52	24	26.74	14.09	6.20
Saline.....	893	303	188	54.60	18.37	10.52
Sarpy.....	579	357	66	54.62	38.02	7.11
Saunders.....	959	986	161	47.55	47.88	7.59
Scotts Bluff.....	10,357	2,989	277	345.23	125.11	27.10
Seward.....	267	400	131	16.69	25.21	8.22
Sheridan.....	545	263	63	49.55	25.75	8.14
Sherman.....	180	240	62	19.57	26.56	7.00
Sioux.....	1,772	75	15	377.02	16.54	2.21
Stanton.....	243	261	53	31.15	33.35	6.82
Thayer.....	383	243	224	27.99	17.40	15.04
Thomas.....	18	10	13	11.92	5.09	9.28
Thurston.....	586	672	162	55.28	68.46	10.18
Valley.....	529	659	132	55.49	66.52	13.02
Washington.....	578	792	195	47.79	65.03	15.27
Wayne.....	581	536	98	54.30	55.06	9.31
Webster.....	411	631	94	40.25	57.78	7.72
Wheeler.....	29	31	7	12.42	12.01	2.75
York.....	414	503	107	23.93	29.35	5.68

1118 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$2,675,864	\$1,974,389	\$701,475	\$3,202,706	\$463,372	\$1,930.64	\$2,422.07	\$375.77
Adams.....	44,728	32,059	12,669	50,342	7,635	1,662.75	2,182.63	354.01
Antelope.....	26,931	22,506	4,425	37,544	5,222	1,771.08	2,412.57	351.28
Arthur.....	2,298	1,654	644	2,716	-----	1,709.82	1,821.53	-----
Banner.....	3,297	2,718	579	3,837	407	1,939.41	2,673.95	262.39
Blaine.....	2,829	1,647	1,182	3,738	547	1,785.98	2,070.97	270.98
Boone.....	35,251	29,137	6,114	43,478	5,689	2,381.82	3,018.27	417.73
Box Butte.....	14,425	9,940	4,485	15,174	2,138	1,154.00	1,687.13	338.75
Boyd.....	10,916	8,634	2,282	19,326	2,698	1,522.67	2,344.58	289.76
Brown.....	8,337	6,251	2,086	10,626	1,752	1,444.39	1,535.32	252.72
Buffalo.....	42,832	30,268	12,564	52,097	7,566	1,755.41	2,146.45	337.11
Burt.....	32,598	26,269	6,329	44,963	6,821	2,488.40	3,580.10	535.96
Butler.....	40,563	32,205	8,358	50,441	7,930	2,814.92	3,453.45	514.87
Cass.....	45,368	34,399	10,969	56,537	8,404	2,565.48	3,135.91	424.73
Cedar.....	40,765	33,869	6,896	58,099	8,062	2,470.61	3,559.21	501.49
Chase.....	8,945	6,885	2,060	9,873	1,001	1,597.32	1,869.49	253.04
Cherry.....	24,338	14,270	10,068	31,971	3,400	2,233.25	2,642.66	291.24
Cheyenne.....	25,171	16,455	8,716	30,288	2,594	2,397.24	3,222.48	505.84
Clay.....	32,838	24,895	7,943	42,211	8,118	2,419.72	2,913.93	516.09
Colfax.....	33,709	27,004	6,705	41,250	5,803	2,948.14	3,847.48	494.34
Cuming.....	42,338	30,216	6,122	55,959	7,670	2,940.14	4,064.13	556.50
Custer.....	39,215	29,378	9,837	50,060	7,316	1,497.38	1,882.10	265.19
Dakota.....	17,805	13,576	4,229	22,855	3,158	1,816.84	2,861.91	474.60
Dawes.....	15,775	10,283	5,492	19,739	2,123	1,348.29	1,853.23	238.09
Dawson.....	37,182	26,040	11,142	42,454	6,628	2,042.97	2,650.71	385.85
Deuel.....	11,114	6,794	4,320	12,935	1,179	2,710.73	3,526.34	566.94
Dixon.....	24,346	19,820	4,526	32,814	4,611	2,101.33	2,757.22	391.31
Dodge.....	35,702	40,321	13,381	64,227	9,539	2,087.73	2,736.79	430.74
Douglas.....	554,422	238,098	116,324	365,996	44,252	1,490.42	1,711.97	249.12
Dundy.....	9,907	5,831	4,076	12,161	1,439	1,738.07	2,400.04	310.31
Fillmore.....	36,217	28,767	7,450	44,869	7,404	2,792.15	3,282.05	504.55
Franklin.....	16,690	12,785	3,905	21,242	3,863	1,835.28	2,110.07	365.18
Frontier.....	14,003	10,075	3,928	15,789	2,648	1,725.78	1,848.82	308.94
Furnas.....	19,930	13,613	6,317	24,507	3,954	1,633.61	2,102.34	327.28
Gage.....	62,290	46,045	16,245	71,718	11,668	2,055.78	2,413.04	383.64
Garden.....	9,852	6,721	3,131	13,307	972	1,894.62	2,756.71	236.04
Garfield.....	4,421	3,410	1,011	6,200	704	1,378.55	1,762.77	183.54
Gosper.....	9,561	7,326	2,235	11,862	1,940	2,230.23	2,540.54	393.26
Grant.....	4,960	2,033	2,927	5,866	734	3,475.82	3,696.15	609.43
Greeley.....	15,497	12,172	3,325	19,685	3,406	1,835.70	2,224.84	386.62
Hall.....	43,295	29,953	13,342	46,027	7,748	1,563.00	1,872.18	362.28
Hamilton.....	33,700	27,099	6,601	43,027	7,866	2,771.61	3,250.51	582.57
Harlan.....	15,984	10,785	5,199	20,670	3,269	1,784.53	2,241.92	338.89
Hayes.....	5,993	4,704	1,289	7,154	699	1,664.72	2,099.72	224.90
Hitchcock.....	13,553	8,815	4,738	15,225	1,734	1,807.07	2,452.92	301.92
Holt.....	22,464	16,381	6,083	32,630	4,713	1,360.71	1,857.77	283.50
Hooker.....	3,355	1,504	1,851	4,287	495	2,843.22	2,896.63	426.90
Howard.....	20,750	14,716	6,034	25,949	4,465	2,070.86	2,416.34	408.71
Jefferson.....	35,743	26,878	8,865	42,283	6,944	2,166.24	2,619.74	399.32
Johnson.....	21,948	17,189	4,759	26,801	4,705	2,385.65	2,997.90	461.84
Kearney.....	20,379	14,762	5,617	25,019	4,281	2,517.79	2,914.94	470.09
Keith.....	14,755	7,213	7,542	17,233	2,073	2,107.86	3,020.19	486.85
Keyapaha.....	4,628	3,658	970	6,066	956	1,444.90	1,671.12	267.50
Kimball.....	14,329	9,198	5,131	18,733	1,534	3,048.72	3,633.16	659.24
Knox.....	30,548	25,152	5,396	47,092	5,692	1,599.37	2,474.34	289.47
Lancaster.....	171,075	120,400	50,675	169,993	23,504	1,664.15	1,909.61	306.43

1 Includes \$3,900,870, valuation of private car lines, not distributable by counties.

2 Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Lincoln.....	\$32,935	\$18,536	\$14,399	\$34,879	\$5,132	\$1,266.73	\$1,372.65	\$300.63
Logan.....	4,056	2,881	1,175	4,927	346	1,931.43	3,052.01	203.46
Loup.....	2,317	1,850	467	3,029	402	1,274.48	1,556.55	162.67
McPherson.....	2,106	1,575	531	2,198	489	1,550.81	1,230.84	157.71
Madison.....	44,758	36,007	8,751	53,199	6,826	1,682.63	2,274.52	344.92
Merrick.....	26,134	17,374	8,760	31,923	5,092	2,461.06	2,939.23	473.94
Morrill.....	14,935	8,861	6,074	16,678	1,442	1,478.71	1,615.17	279.12
Nance.....	20,589	16,473	4,116	25,764	4,180	2,366.55	2,957.28	456.61
Nemaha.....	27,077	22,170	4,907	33,956	5,763	2,191.40	2,706.27	440.10
Nuckolls.....	28,161	20,877	7,284	34,218	6,047	2,229.87	2,574.55	457.56
Otoe.....	48,275	37,786	10,489	57,954	8,705	2,413.75	2,966.37	450.51
Pawnee.....	22,093	17,216	4,877	28,054	5,421	2,344.58	2,929.00	512.28
Perkins.....	11,015	7,997	3,018	13,261	1,327	1,776.61	3,065.48	465.79
Phelps.....	21,732	15,946	5,786	27,124	4,383	2,346.61	2,739.82	419.39
Pierce.....	27,504	23,585	3,919	35,659	4,613	2,477.84	3,294.41	432.54
Platte.....	50,857	39,872	10,985	61,710	8,909	2,365.44	3,151.36	458.89
Polk.....	28,146	23,502	4,644	35,855	5,658	2,788.94	3,331.36	537.75
Redwillow.....	18,653	11,704	6,949	20,364	3,069	1,304.41	1,766.15	266.26
Richardson.....	38,159	30,698	7,461	46,415	7,456	1,907.95	2,397.61	427.32
Rock.....	5,175	3,776	1,399	7,829	1,106	1,537.43	2,103.97	284.22
Saline.....	39,750	31,475	8,275	51,050	8,336	2,430.30	3,091.31	466.58
Sarpy.....	22,206	15,259	6,947	27,228	4,165	2,094.91	2,898.72	446.14
Saunders.....	56,112	44,256	11,856	69,522	10,493	2,782.37	3,376.67	495.44
Scotts Bluff.....	29,692	18,937	10,755	31,442	2,154	989.73	1,316.13	210.37
Seward.....	39,061	31,342	7,719	48,049	8,485	2,441.31	3,028.25	531.66
Sheridan.....	16,107	9,532	6,575	20,423	2,702	1,464.27	1,999.11	348.79
Sherman.....	15,510	11,182	4,328	19,485	3,292	1,685.87	2,157.76	372.45
Sioux.....	9,020	6,134	2,886	12,184	1,274	1,919.15	2,690.85	188.73
Stanton.....	26,196	22,468	3,728	31,877	4,412	3,358.46	4,081.06	570.73
Thayer.....	28,376	21,256	7,120	35,071	6,093	2,073.66	2,509.34	408.35
Thomas.....	3,107	1,268	1,839	3,879	518	2,057.62	2,017.24	376.75
Thurston.....	19,866	16,333	3,533	25,814	3,402	1,874.15	2,629.49	361.39
Valley.....	17,546	13,541	4,005	22,271	3,583	1,840.55	2,247.10	352.17
Washington.....	30,602	26,017	4,585	40,136	5,812	2,530.14	3,295.22	456.30
Wayne.....	31,470	27,171	4,299	39,507	5,570	2,941.12	4,062.45	301.43
Webster.....	19,755	14,638	5,117	25,785	5,304	1,934.87	2,360.81	437.18
Wheeler.....	3,587	2,846	741	5,429	668	1,536.19	2,095.52	257.35
York.....	41,458	33,272	8,186	51,013	9,070	2,396.42	2,975.19	480.18

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships and precincts	Other civil divisions					
State total.....	\$48,522	\$8,198	\$8,696	\$9,707	\$22,625	\$1,195	\$101	\$53,236	\$19,781	\$1.81	\$1.66	\$4.27
Adams.....	806	101	92	179	410	24	---	787	312	1.80	1.56	4.09
Antelope.....	424	63	83	41	214	23	---	541	197	1.57	1.44	3.77
Arthur.....	37	5	9	---	23	---	---	48	---	1.61	1.77	---
Banner.....	57	8	15	---	34	---	---	50	15	1.73	1.30	3.69
Blaine.....	63	7	13	2	41	---	---	65	24	2.23	1.74	4.39
Boone.....	454	82	77	58	237	---	---	473	188	1.29	1.09	3.30
Box Butte.....	312	33	48	53	178	---	---	344	106	2.16	2.27	4.96
Boyd.....	202	26	39	17	105	15	---	343	127	1.85	1.77	4.71
Brown.....	179	19	28	28	104	---	---	236	117	2.15	2.22	6.68
Buffalo.....	906	99	143	189	402	73	---	919	341	2.12	1.76	4.51
Burt.....	473	76	63	75	206	53	---	624	225	1.45	1.39	3.30
Butler.....	483	94	93	54	194	48	---	550	246	1.19	1.09	3.10
Cass.....	609	105	147	92	259	6	---	737	265	1.34	1.30	3.15
Cedar.....	524	95	140	51	238	---	---	668	258	1.29	1.14	3.20
Chase.....	147	21	32	12	82	---	---	189	50	1.64	1.91	5.00
Cherry.....	402	56	100	25	221	---	---	478	179	1.65	1.50	5.26
Cheyenne.....	456	59	107	56	234	---	---	508	102	1.81	1.68	3.93
Clay.....	452	76	67	72	211	26	---	525	283	1.38	1.24	3.49
Colfax.....	352	77	83	44	148	---	---	471	195	1.04	1.14	3.36
Cuming.....	461	99	83	45	169	65	---	654	240	1.09	1.17	3.13
Custer.....	810	91	145	88	414	72	---	1,007	413	2.07	2.01	5.65
Dakota.....	294	40	60	45	149	---	---	346	95	1.65	1.51	3.01
Dawes.....	406	37	62	95	212	---	---	409	102	2.57	2.07	4.80
Dawson.....	629	86	144	93	306	---	---	619	300	1.69	1.46	4.53
Deuel.....	174	26	38	17	93	---	---	200	48	1.57	1.55	4.07
Dixon.....	337	56	38	38	185	20	---	500	172	1.38	1.52	3.73
Dodge.....	911	123	146	188	371	83	---	1,079	409	1.70	1.68	4.29
Douglas.....	10,878	786	1,315	4,377	4,400	---	---	9,767	3,568	3.07	2.67	8.06
Dundy.....	172	23	42	11	96	---	---	187	67	1.74	1.54	4.66
Fillmore.....	422	85	76	47	167	47	---	583	212	1.17	1.30	2.86
Franklin.....	298	39	66	34	132	27	---	352	156	1.79	1.66	4.04
Frontier.....	256	32	59	25	140	---	---	309	105	1.83	1.96	3.97
Furnas.....	393	46	76	46	225	---	---	438	167	1.97	1.79	4.22
Gage.....	1,063	141	155	157	479	71	---	1,134	496	1.61	1.58	4.25
Garden.....	103	23	40	10	91	---	---	192	44	1.66	1.44	4.53
Garfield.....	66	10	22	4	30	---	---	92	34	1.49	1.48	4.83
Gosper.....	135	22	34	7	72	---	---	155	75	1.41	1.31	3.87
Grant.....	80	11	26	4	39	---	---	77	22	2.61	1.31	3.00
Greely.....	230	36	58	17	119	---	---	311	96	1.48	1.58	2.82
Hall.....	862	97	121	182	423	39	---	842	313	1.99	1.83	4.04
Hamilton.....	432	78	92	62	200	---	---	533	203	1.28	1.24	2.58
Harlan.....	301	37	53	19	165	27	---	389	131	1.88	1.88	4.01
Hayes.....	113	14	32	2	65	---	---	82	42	1.89	1.15	6.01
Hitchcock.....	241	31	45	21	144	---	---	288	74	1.78	1.89	4.27
Holt.....	429	52	81	29	235	32	---	559	204	1.91	1.71	4.33

¹ Includes \$70,215, levy of private car lines taxed for State purposes only, not distributable by counties.² Includes \$60,307, levy of public service corporations, taxed for State purposes only, not distributable by counties.³ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS AND PRECINCTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and villages	School districts	Townships and precincts	Other civil divisions					
Hooker.....	\$53	\$8	\$16	\$4	\$25	-----	-----	\$68	\$23	\$1.58	\$1.59	\$4.65
Howard.....	283	48	71	19	145	-----	-----	368	145	1.36	1.42	3.25
Jefferson.....	511	82	101	76	252	-----	-----	598	267	1.43	1.41	3.85
Johnson.....	266	51	75	26	114	-----	-----	396	169	1.21	1.48	3.59
Kearney.....	274	47	50	35	122	\$20	-----	294	137	1.34	1.18	3.20
Keith.....	248	35	48	21	144	-----	-----	303	96	1.68	1.76	4.63
Keyapaha.....	90	11	31	2	46	-----	-----	93	53	1.94	1.53	5.54
Kimball.....	226	33	57	23	113	-----	-----	326	62	1.58	1.74	4.04
Knox.....	555	71	108	58	258	60	-----	744	231	1.82	1.68	4.06
Lancaster.....	3,622	380	453	873	1,824	-----	\$92	3,387	1,300	2.12	1.99	5.53
Lincoln.....	874	76	173	146	467	12	-----	836	299	2.65	2.40	5.83
Logan.....	76	9	18	3	46	-----	-----	87	16	1.87	1.77	4.62
Loup.....	53	5	15	1	32	-----	-----	59	19	2.29	1.95	4.73
McPherson.....	37	5	9	-----	23	-----	-----	37	27	1.76	1.68	5.52
Madison.....	798	103	148	142	396	-----	9	915	277	1.78	1.72	4.06
Merrick.....	338	62	58	37	147	34	-----	375	187	1.29	1.17	3.67
Morrill.....	357	35	69	37	216	-----	-----	610	74	2.39	3.66	5.13
Nance.....	328	48	45	56	140	39	-----	369	216	1.59	1.43	5.17
Nemaha.....	377	63	87	56	159	12	-----	440	164	1.39	1.30	2.85
Nuckolls.....	400	65	94	58	183	-----	-----	503	212	1.42	1.47	3.51
Otoe.....	601	112	124	106	259	-----	-----	674	272	1.24	1.16	3.12
Pawnee.....	298	51	88	31	128	-----	-----	375	186	1.35	1.34	3.43
Perkins.....	243	25	43	21	154	-----	-----	209	53	2.21	1.58	3.99
Phelps.....	369	49	65	56	165	34	-----	388	142	1.70	1.43	3.24
Pierce.....	354	64	81	38	171	-----	-----	401	159	1.29	1.12	3.45
Platte.....	650	119	136	106	229	60	-----	763	290	1.28	1.24	3.26
Polk.....	321	65	78	33	145	-----	-----	402	177	1.14	1.12	3.13
Redwillow.....	478	42	85	89	262	-----	-----	473	130	2.56	2.32	4.24
Richardson.....	561	88	134	51	288	-----	-----	697	257	1.47	1.50	3.45
Rock.....	93	12	19	5	57	-----	-----	127	54	1.80	1.62	4.88
Saline.....	522	92	113	81	236	-----	-----	643	247	1.31	1.26	2.96
Sarpy.....	346	52	129	22	138	5	-----	404	137	1.56	1.48	3.29
Saunders.....	712	130	191	78	313	-----	-----	829	317	1.27	1.19	3.02
Scotts Bluff.....	1,026	68	228	172	549	9	-----	1,089	157	3.46	3.46	7.29
Seward.....	464	90	67	42	211	54	-----	522	254	1.19	1.09	2.99
Sheridan.....	328	37	53	46	192	-----	-----	376	127	2.04	1.84	4.70
Sherman.....	277	36	53	24	127	37	-----	347	154	1.79	1.78	4.68
Sioux.....	155	21	43	3	87	1	-----	180	69	1.72	1.48	5.42
Stanton.....	283	61	102	22	98	-----	-----	367	170	1.08	1.15	3.85
Thayer.....	378	65	95	40	178	-----	-----	494	239	1.33	1.41	3.92
Thomas.....	56	7	17	2	30	-----	-----	67	25	1.80	1.73	4.83
Thurston.....	356	47	93	28	188	-----	-----	424	138	1.79	1.64	4.06
Valley.....	299	41	63	25	135	35	-----	393	173	1.70	1.76	4.83
Washington.....	415	71	116	48	180	-----	-----	548	196	1.36	1.37	3.37
Wayne.....	346	73	81	55	137	-----	-----	425	185	1.10	1.08	3.32
Webster.....	294	45	70	20	159	-----	-----	374	174	1.49	1.45	3.28
Wheeler.....	69	9	17	3	40	-----	-----	83	27	1.92	1.53	4.04
York.....	557	96	98	76	255	32	-----	634	280	1.34	1.24	3.09

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Nevada relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 17 counties, the 36 cities and towns, the 340 school districts, and the 6 other civil divisions (irrigation, drainage, and light districts), or a total of 400 political units that have power to levy taxes or incur debt.

The data for Nevada were compiled largely from reports on file at the State Capitol, Carson City, Nev.

Fiscal year.—For Nevada the fiscal year reported for the State government is that ending June 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Nevada on January 1, 1932 was 92,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Nevada the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$516,941. The cities and towns and school districts show an excess of governmental costs over receipts, while the State government, the counties, and the other civil divisions show an excess of revenue receipts over governmental costs.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$12,568,131	100.0	\$12,051,190	100.0	\$9,945,219	100.0	\$6,177,810	100.0
State government.....	4,929,093	39.2	4,588,289	38.1	1,369,917	13.8	1,426,194	23.1
Counties.....	4,185,140	33.3	3,890,464	32.3	1,826,702	18.4	3,457,396	56.0
Cities and towns.....	1,225,499	9.8	1,346,440	11.2	1,771,727	17.8	702,559	11.4
School districts.....	1,829,611	14.6	1,841,766	15.3	1,596,261	16.1	576,419	9.3
Other civil divisions.....	398,788	3.2	384,231	3.2	3,380,612	34.0	15,242	0.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Nevada and all subdivisions of the State amounted to \$12,568,131, or an average of \$136.61 for each person in the State. Of this amount \$4,929,093 was for the State; \$4,185,140 for the counties; \$1,225,499 for the cities and towns; \$1,829,611 for the school districts; and \$398,788 for the other civil divisions. The revenues collected include \$5,964,803, general property taxes; \$108,839, special taxes; \$62,925, poll taxes; \$1,491,708, licenses and permits; \$425,072, special assessments; \$3,106,886, subventions, donations, and pension assessments; \$323,202, interest, rents, and highway privileges; \$288,237, earnings of public-service enterprises; \$766,592, earnings of general departments; and \$29,867, fines, forfeits, and escheats. Of the \$3,106,886 classified as subventions, donations, and pension assessments, \$1,754,356 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$2,119,000 in 1912, \$4,639,000 in 1922, and \$5,221,190 in 1931, this being an increase of 12.5 percent from 1922 to 1931, and 146.4 percent from 1912 to 1931. Special taxes amounted to \$6,000 in 1922 and \$108,839 in 1931. No special taxes were reported for Nevada in 1912. Poll taxes amounted to \$63,000 in 1912, \$56,000 in 1922, and \$61,614 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$301,000 in 1912, \$386,000 in 1922, and \$1,453,357 in 1931. Special assessments amounted to \$17,000 in 1912, \$580,000 in 1922, and \$144,802 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Nevada and all subdivisions of the State for 1931 amounted to \$12,051,190, or an average expenditure of \$130.99 per person. Of the total amount expended, \$4,588,289 was disbursed by the State government; \$3,890,464 by the counties; \$1,346,440 by the cities and towns; \$1,841,766 by the school districts; and \$384,231 by the other civil divisions. The total comprises \$8,498,008 for operation and maintenance of general departments; \$237,231 for operation and maintenance of public-service enterprises; \$458,336 for interest on debt; and \$2,857,615 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$1,212,178; protection to person and property, \$634,984; health and sanitation, \$105,703; development and conservation of natural resources, \$605,700; highways, \$1,116,633; charities, hospitals, and corrections, \$803,149; schools, \$3,744,786; libraries, \$66,287; recreation, \$34,277; and miscellaneous, \$174,311. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to

1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns, having a population of 2,500 and over increased from \$2,657,000 to \$6,714,770, or 152.7 percent; interest payments, from \$136,000 to \$249,505, or 83.5 percent; and outlay payments, from \$284,000 to \$2,484,765, or 774.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties and the cities and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions in the county.

For 1931 the combined gross debt of Nevada and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$9,945,219, or an average per capita of \$108.10. In 1922 the average per capita was \$90.49, and in 1912, \$33.60.

Of the total debt reported for 1931, \$1,369,917 was for the State government; \$1,826,702 for the counties; \$1,771,727 for the cities and towns; \$1,596,261 for the school districts; and \$3,380,612 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 21.8 percent from 1922 to 1931 and increased 125.3 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 63.2 percent from 1922 to 1931 and 233 percent from 1912 to 1931.

ASSESSED VALUATIONS

Taxable property in Nevada is assessed annually at its cash value, by county assessors, between January 1 and the second Monday in July. The assessment made by the assessors, as apportioned by the county commissioners, is the only basis of taxation for city, town, school, or other districts in the counties.

The assessed valuation of all property in Nevada subject to levies of the general property tax was \$206,991,291 in 1931, as compared with \$195,835,000 in 1922 and \$101,087,000 in 1912. The per capita assessed valuation increased from \$1,067.20 in 1912 to \$2,529.94 in 1922, and decreased to \$2,249.91 in 1931.

TAX LEVIES

In Nevada the county treasurers are receivers of all taxes on real and personal property. The tax rolls are delivered to the treasurers by the county auditors on or before the first Monday in November, and the taxes become delinquent on or before the first Monday in December following.

The total levies of the general property tax for the State and all subdivisions were \$2,276,000 for 1912, \$5,068,000 for 1922, and \$6,177,810 for 1931, this being a per capita of \$24.02, \$65.47, and \$67.15, respectively.

Of the total levies reported for 1931, \$1,426,194 was for the State government; \$3,457,396 for the counties; \$702,559 for the cities and towns; \$576,419 for the school districts; and \$15,242 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.25 for 1912, \$2.59 for 1922, and \$2.98 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS												
		Total	Per cap- ita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
Grand total.....	92,000	\$12,568	\$136.61	\$87,638	\$5,965	\$63	\$1,491	\$495	\$30	\$3,032	\$75	\$393	\$767	\$388
State government.....	92,000	4,929	53.58	2,618	1,377	---	1,132	121	11	1,754	69	195	161	---
Counties.....	92,000	4,185	45.49	3,512	3,308	40	164	---	3	127	---	107	362	74
Cities and towns.....	54,630	1,225	22.42	928	710	23	195	46	16	---	6	18	41	170
School districts.....	1,830	(5)	(5)	559	559	---	---	---	---	1,151	---	1	119	---
Other civil divisions.....	399	---	(5)	11	11	---	---	288	---	---	---	2	84	44
CHUBCHILL.....	5,100	641	125.69	218	204	2	12	126	1	91	---	---	81	124
County.....	5,100	215	42.16	158	152	2	4	---	---	27	---	---	4	26
Cities and towns.....	1,758	114	64.85	34	26	---	8	22	1	64	---	---	---	57
School districts.....	94	(5)	(5)	26	26	---	---	104	---	---	---	---	4	---
Other civil divisions.....	218	---	(5)	---	---	---	---	---	---	---	---	---	73	41
CLARK.....	9,200	728	79.13	552	496	15	41	20	---	124	---	---	32	---
County.....	9,200	302	32.83	261	225	8	28	20	---	13	---	---	28	---
Cities and towns.....	6,491	107	16.48	87	67	7	13	20	---	---	---	---	---	---
School districts.....	319	---	(5)	204	204	---	---	---	---	111	---	---	4	---
DOUGLAS.....	1,800	175	97.22	100	91	2	7	15	---	38	---	3	9	10
County.....	1,800	94	52.22	78	69	2	7	---	---	7	---	3	6	---
Cities and towns.....	1,098	19	17.30	9	9	---	---	---	---	---	---	---	10	---
School districts.....	1,098	16	(5)	13	13	---	---	15	---	31	---	---	2	---
Other civil divisions.....	46	---	(5)	---	---	---	---	---	---	---	---	---	1	---
ELKO.....	10,300	979	95.05	674	629	6	39	---	2	174	---	35	48	46
County.....	10,300	558	54.17	499	463	6	20	---	---	2	---	27	40	---
Cities and towns.....	4,697	172	36.62	116	97	---	19	---	2	---	---	8	---	46
School districts.....	249	---	(5)	69	69	---	---	---	---	172	---	---	8	---

ESMERALDA.	1,077	90	83.57	71	67	1	3		15		4
County.....	1,077	96	61.28	62	60	1	1				3
Cities and towns.....	682	17	10.12	2	2		2		14		1
School districts.....			(c)								
EUREKA.	1,333	160	120.03	112	109		3	2	33	12	1
County.....	1,333	122	91.52	103	100		3		7	12	
Cities and towns.....	711	2	2.81	2	2						
School districts.....		34	(c)	7	7				26		1
Other civil divisions.....		2	(c)				2				
HUMBOLDT.	3,800	360	94.74	255	242	2	11		74	7	23
County.....	3,800	238	62.63	214	203	2	9		2	7	15
Cities and towns.....	1,989	45	22.62	39	37		2	1			5
School districts.....		77	(c)	2	2				72		3
Other civil divisions.....											
LANDER.	1,800	216	120.00	146	141	2	3	18	39	1	12
County.....	1,800	155	56.11	140	135	2	3		10	1	4
Cities and towns.....		42	(c)	6	6				29		1
School districts.....		18	(c)					18			7
Other civil divisions.....											
LINCOLN.	3,800	346	91.05	222	215	3	4		49	5	41
County.....	3,800	212	54.79	203	196	3	4		1	5	3
Cities and towns.....	1,894	40	21.12	3	3						8
School districts.....		94	(c)	16	16				48		30
Other civil divisions.....											
LYON.	3,810	447	117.32	218	208	2	8	98	51	37	40
County.....	3,810	258	67.72	195	185	2	8		24	35	4
Cities and towns.....	1,450	44	3.79	14	14						
School districts.....		63	(c)	9	9				27		27
Other civil divisions.....		112	(c)					98		2	3
MINERAL.	1,900	218	114.74	87	80	1	6	10	34	6	64
County.....	1,900	131	54.74	79	73	1	5		16	5	12
Cities and towns.....	1,152	21	18.23	4	3		1				1
School districts.....		25	(c)	4	4				18	1	2
Other civil divisions.....		11	(c)					10			1
NYE.	3,989	294	94.18	184	172	2	10		65	5	10
County.....	3,989	193	40.86	160	145	2	3		2	5	6
Cities and towns.....	2,116	23	10.87	23	16		7				
School districts.....		77	(c)	10	10				63		4
Other civil divisions.....		1	(c)	1	1						
ORMSBY.	2,221	116	52.23	73	62	1	10		30		12
County.....	2,221	63	28.27	46	44		2		8		9
Cities and towns.....	1,566	24	15.04	23	22	1	8				
School districts.....		29	(c)	4	4			1	22		3

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes \$108,339, special taxes, for State purposes only.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
 [Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS												
		Total	Per cap- ita	Taxes				Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
PERSHING.....	2,652	\$265	\$99.92	\$187	\$175	\$2	\$10	\$11		\$45			\$10	\$12
County.....	154	154	68.07	147	140	2	5						7	
Cities and towns.....	38	38	30.09	24	19		5						2	12
School districts.....	1,263	52	(²)	6	6					45			1	
Other civil divisions.....	21	21	(²)	10	10			11						
STORY.....	667	69	103.45	53	50		3			13			3	
County.....	667	53	79.46	43	42		1			7			3	
Cities and towns.....	590	10	16.95	10	8		2							
School districts.....	6	6	(²)							6				
Other civil divisions.....														
WARREN.....	28,600	1,977	69.13	1,459	1,270	17	172	4	\$12	249	\$6	\$13	234	
County.....	28,600	1,039	36.33	830	779	2	49		2			3	204	
Cities and towns.....	24,108	1,557	23.10	503	365	15	123	4	10		6	10	24	
School districts.....		381	(²)	126	126					249			6	
Other civil divisions.....														
WHITE PINE.....	12,300	588	47.80	399	377	5	17		1	154		4	30	
County.....	12,300	332	26.99	314	297	5	12					4	14	
Cities and towns.....	3,045	31	10.18	30	25		5		1					
School districts.....		225	(²)	55	55					154			16	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popu- lation 1	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits						
Grand total.....	54,630	\$1,225	\$22.42	\$928	\$710	\$23	\$195	\$46	\$16	\$6	\$18	\$41	\$170
8,000 to 30,000 population.....	19,000	489	24.95	444	324	11	109	4	9	6	9	17	
Reno.....	19,000	489	24.95	444	324	11	109	4	9	6	9	17	
2,500 to 8,000 population.....	15,935	357	22.40	271	212	11	48	20	4		9	7	46
Las Vegas.....	5,165	105	20.33	85	65	7	13	20					
Sparks.....	4,508	68	15.08	59	41	4	14		1			7	
Elko.....	3,217	153	47.56	97	81		16		2		8		46
Ely.....	3,045	31	10.18	30	25		5		1				
Less than 2,500 population.....	19,095	379	19.85	213	174	1	38	22	3			17	124

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments													
		Total	Per capita	Operation and maintenance of general departments										Interest Outlays	
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources		Miscellaneous
Grand total.....	\$12,051	\$130.99	\$8,498	\$1,212	\$635	\$106	\$1,117	\$803	\$3,745	\$66	\$34	\$606	\$174	\$238	\$2,857
State government.....	4,588	49.87	2,466	268	85	48	431	285	863	6	3	431	46	---	51
Counties.....	3,891	42.29	3,492	748	240	19	483	511	1,341	58	---	---	92	101	130
Cities and towns.....	1,346	24.64	823	196	310	39	202	7	---	2	31	---	36	103	102
School districts.....	1,842	(¹)	1,641	---	---	---	---	---	1,641	---	---	---	---	---	98
Other civil divisions.....	1,384	(¹)	1,176	---	---	---	1	---	---	---	---	175	---	34	203
CHURCHILL.....	646	126.67	367	78	3	1	13	14	150	1	---	105	2	93	33
County.....	262	39.61	149	36	3	1	13	14	79	1	---	---	2	40	9
Cities and towns.....	129	73.38	42	42	---	---	---	---	---	---	---	---	---	21	7
School districts.....	77	(¹)	71	---	---	---	---	---	71	---	---	---	---	---	3
Other civil divisions.....	238	(¹)	105	---	---	---	---	---	---	---	---	105	---	32	14
CLARK.....	699	75.98	616	128	61	3	53	38	326	3	---	---	4	---	51
County.....	273	28.67	247	99	5	2	33	38	64	2	---	---	4	---	18
Cities and towns.....	107	16.48	107	29	56	1	20	---	---	1	---	---	---	---	8
School districts.....	319	(¹)	262	---	---	---	---	---	262	---	---	---	---	---	33
DOUGLAS.....	156	86.67	122	17	12	1	14	3	67	---	---	6	2	3	24
County.....	89	48.44	78	16	11	---	13	3	33	---	---	---	2	---	17
Cities and towns.....	11	10.02	4	1	1	1	1	---	---	---	---	---	---	3	5
School districts.....	41	(¹)	34	---	---	---	---	---	34	---	---	---	---	---	3
Other civil divisions.....	15	(¹)	6	---	---	---	---	---	---	---	---	6	---	---	1
ELKO.....	938	91.07	751	109	45	1	56	82	440	2	---	---	16	27	42
County.....	513	46.81	474	89	23	1	35	81	227	2	---	---	16	---	8
Cities and towns.....	124	28.40	64	20	22	---	21	1	---	---	---	---	---	27	17
School districts.....	301	(¹)	213	---	---	---	---	---	213	---	---	---	---	---	71

ESMERALDA.....	82	76.14	80	20	6	6	6	6	35	1	1	2
	County.....	59	64.78	20	3	6	4	6	19	1	1	2
	Cities and towns.....	7	10.12	3	3	2	2	2	16			
	School districts.....	16	(1)									
EUREKA.....	168	126.03	155	24	9	1	33	13	71	2	2	5
	County.....	132	99.02	121	24	8	1	33	40	2	2	5
	Cities and towns.....	1	1.41	1								8
	School districts.....	33	(1)	31					31			2
Other civil divisions.....	2	(1)	2						2			
HUMBOLDT.....	325	85.53	297	54	27	46	31	130	1	8	8	20
	County.....	208	64.74	186	46	9	28	30	64	1	3	19
	Cities and towns.....	45	22.62	8	18	18	1	1	66		5	1
	School districts.....	72	(1)	66								
LANDER.....	200	111.11	180	26	7	18	21	89	13	6	6	14
	County.....	135	75.00	127	26	7	18	21	50	5	5	3
	Cities and towns.....	12	(1)	1					39	1	1	11
	School districts.....	40	(1)	39						13		
Other civil divisions.....	13	(1)	13									
LINCOLN.....	296	77.89	237	35	11	1	26	14	145	5	5	6
	County.....	163	42.89	146	26	11	1	26	63	5	5	4
	Cities and towns.....	46	24.29	9					82	26	11	2
	School districts.....	87	(1)	82							3	
LYON.....	401	105.25	325	30	16	59	17	152	1	44	6	17
	County.....	219	57.48	207	25	14	55	17	89	1	6	7
	Cities and towns.....	15	10.49	11	5	2	4		63		4	
	School districts.....	65	(1)	63						44	2	48
Other civil divisions.....	102	(1)	44									8
MINERAL.....	240	126.32	132	26	7	14	15	60	4	6	73	13
	County.....	183	96.32	102	25	7	13	15	36	6	61	7
	Cities and towns.....	15	13.02	2	1		1		24	12	1	1
	School districts.....	32	(1)	24						4	5	1
Other civil divisions.....	10	(1)	4							1	1	
NYE.....	259	64.93	255	40	25	2	20	36	124	7	7	2
	County.....	156	39.11	164	39	11	15	36	47	6	6	2
	Cities and towns.....	23	10.87	23	1	14	2	4		1	1	1
	School districts.....	79	(1)	77					77	1	1	1
Other civil divisions.....	1	(1)	1				1					
ORMSBY.....	93	41.87	85	21	7	9	5	40	3	3	6	2
	County.....	49	22.06	44	13	4	1	5	19	2	2	5
	Cities and towns.....	21	13.16	20	8	3	8		21	1	1	
	School districts.....	23	(1)	21								2

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources		Miscellaneous	
															of public service enterprises
PERSHING.....	\$222	\$33.71	\$192	\$32	\$15	\$1	\$28	\$18	\$97				\$3	\$7	\$5
County.....	143	53.92	134	25	12	1	20	18	55				3	7	4
Cities and towns.....	30	23.75	16	7	3		6								7
School districts.....	47	(1)	52						42						2
Other civil divisions.....	2	(1)													2
STORY.....	68	101.95	66	12	6		5	7	31				5		2
County.....	52	77.96	51	12	4		1	7	25				2		1
Cities and towns.....	9	15.25	9		2		4						3		1
School districts.....	7	(1)	6						6						
Other civil divisions.....															
WASHINGTON.....	1,993	69.69	1,576	221	251	39	251	142	545	\$51	\$31	\$1	44	7	111
County.....	952	33.29	868	162	78	4	150	138	271	51			14	14	31
Cities and towns.....	720	29.87	433	59	173	35	101	4			31		30	7	51
School districts.....	320	(1)	274						274			1			29
Other civil divisions.....	1	(1)	1												17
WHITE PINE.....	677	55.04	596	71	42	2	37	56	380				8		14
County.....	363	29.51	345	65	30	2	25	55	160				8		11
Cities and towns.....	31	10.18	31	6	12		12	1							3
School districts.....	283	(1)	220						220						60

1 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931
[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total	\$1,346	\$24.64	\$823	\$196	\$310	\$39	\$202	\$7	\$2	\$31	\$36	\$103	\$102	\$318
8,000 to 30,000 population	653	33.32	381	51	155	30	91	4		30	20		51	221
Reno	653	33.32	381	51	155	30	91	4		30	20		51	221
2,500 to 8,000 population	317	19.89	242	51	108	6	63	2	1	1	10	34	17	24
Las Vegas	105	20.33	105	27	56	1	20		1					
Sparks	67	14.86	52	8	18	5	10			1	10	7		8
Elko	114	35.44	54	10	22		21	1				27	17	16
Ely	31	10.18	31	6	12		12	1				1		
Less than 2,500 population	376	19.69	200	94	47	3	48	1	1		6	69	34	73

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$10,868	\$7,856	\$215	\$2,797	\$9,945	\$108.10
State government.....	1,634	1,021	-----	613	1,370	14.89
Counties.....	2,065	2,065	-----	-----	1,826	19.85
Cities and towns.....	1,988	1,831	143	14	1,772	32.44
School districts.....	1,794	1,794	-----	-----	1,597	(¹)
Other civil divisions.....	3,387	1,145	72	2,170	3,380	(¹)
CHURCHILL	2,516	423	46	2,047	2,491	488.43
County.....	126	126	-----	-----	107	20.98
Cities and towns.....	146	125	21	-----	145	82.48
School districts.....	33	33	-----	-----	28	(¹)
Other civil divisions.....	2,211	139	25	2,047	2,211	(¹)
CLARK	872	872	-----	-----	809	87.93
County.....	281	281	-----	-----	261	28.37
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	591	591	-----	-----	548	(¹)
DOUGLAS	279	279	-----	-----	245	136.11
County.....	81	81	-----	-----	59	32.78
Cities and towns.....	43	43	-----	-----	34	30.97
School districts.....	29	29	-----	-----	26	(¹)
Other civil divisions.....	126	126	-----	-----	126	(¹)
ELKO	745	745	-----	-----	654	63.50
County.....	110	110	-----	-----	94	9.13
Cities and towns.....	289	289	-----	-----	243	51.74
School districts.....	346	346	-----	-----	317	(¹)
ESMERALDA	-----	-----	-----	-----	-----	-----
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	-----	-----	-----	-----	-----	-----
EUREKA	63	63	-----	-----	59	44.26
County.....	63	63	-----	-----	59	44.26
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	-----	-----	-----	-----	-----	-----
HUMBOLDT	124	124	-----	-----	112	29.47
County.....	40	40	-----	-----	33	8.68
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	84	84	-----	-----	79	(¹)
LANDER	118	118	-----	-----	96	53.33
County.....	83	83	-----	-----	71	39.44
Cities and towns.....	25	25	-----	-----	24	(¹)
School districts.....	10	10	-----	-----	1	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
LINCOLN	359	359	-----	-----	324	85.26
County.....	266	266	-----	-----	246	64.74
Cities and towns.....	27	27	-----	-----	21	11.09
School districts.....	66	66	-----	-----	57	(¹)
LYON	1,122	1,001	1	120	1,094	287.14
County.....	157	157	-----	-----	141	37.01
Cities and towns.....	76	76	-----	-----	68	47.55
School districts.....	5	5	-----	-----	1	(¹)
Other civil divisions.....	884	763	1	120	884	(¹)
MINERAL	216	216	-----	-----	202	106.32
County.....	75	75	-----	-----	66	34.74
Cities and towns.....	54	54	-----	-----	49	42.53
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	87	87	-----	-----	87	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NYE	\$15	\$15			\$11	\$2.76
County.....	7	7			5	1.25
Cities and towns.....						
School districts.....	8	8			6	(¹)
Other civil divisions.....						
ORMSBY	80	80			73	32.87
County.....	78	78			72	32.42
Cities and towns.....						
School districts.....	2	2			1	(¹)
Other civil divisions.....						
PERSHING	302	241	\$46	\$15	266	100.30
County.....	34	34			27	10.18
Cities and towns.....	133	119		14	122	96.60
School districts.....	58	58			47	(¹)
Other civil divisions.....	77	30	46	1	70	(¹)
STOREY	2			2	2	3.00
County.....						
Cities and towns.....						
School districts.....						
Other civil divisions.....	2			2	2	(¹)
WASHOE	2,148	2,026	122		1,892	66.15
County.....	451	451			393	13.74
Cities and towns.....	1,195	1,073	122		1,066	44.22
School districts.....	502	502			433	(¹)
Other civil divisions.....						
WHITE PINE	273	273			245	19.92
County.....	213	213			192	15.61
Cities and towns.....						
School districts.....	60	60			53	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$1,988	\$1,831	\$143	\$14	\$1,772	\$39.44
8,000 to 30,000 population	1,039	917	122		910	46.43
Reno	1,039	917	122		910	46.43
2,500 to 8,000 population	445	445			399	25.04
Las Vegas						
Sparks.....	156	156			156	34.61
Elko.....	289	289			243	75.54
Ely.....						
Less than 2,500 population	504	469	21	14	463	24.25

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$9,945	\$7,004	\$3,183	\$108.10	\$90.49	\$33.60
State government.....	1,370	1,751	608	14.89	22.62	6.70
Counties.....	1,826	2,717	1,292	19.85	34.35	13.64
Cities and towns.....	1,772	1,248	931	32.44	28.48	42.13
School districts.....	1,597	878	1,352	(¹)	(¹)	(¹)
Other civil divisions.....	3,380	410	-----	(¹)	(¹)	-----
Churchill.....	2,491	220	110	488.43	42.94	31.81
Clark.....	809	623	261	87.93	118.67	67.27
Douglas.....	245	256	35	136.11	140.28	17.40
Elko.....	654	532	196	63.50	65.89	21.97
Esmeralda.....	-----	15	92	-----	6.22	(¹)
Eureka.....	59	-----	-----	44.26	-----	.09
Humboldt.....	112	218	209	29.47	58.21	27.56
Lander.....	96	127	5	53.33	85.90	2.68
Lincoln.....	324	381	177	85.26	166.51	43.51
Lyon.....	1,094	472	110	287.14	112.07	27.43
Mineral.....	202	180	11	106.32	97.30	(¹)
Nye.....	11	65	127	2.76	9.99	13.23
Ormsby.....	73	225	67	32.87	91.78	18.64
Pershing ⁴	266	316	-----	100.30	112.67	-----
Storey.....	2	36	-----	3.00	24.36	.06
Washoe.....	1,892	1,140	993	66.15	60.23	49.35
White Pine.....	245	447	182	19.92	47.92	19.75

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Not computed; population not estimated.

⁴ Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$206,991	\$176,313	\$30,678	\$195,635	\$101,087	\$2,249.90	\$2,529.94	\$1,067.20
Churchill.....	9,116	8,189	927	8,895	4,489	1,787.45	1,737.04	1,299.78
Clark.....	14,525	13,770	755	8,513	3,773	1,578.80	1,620.25	972.51
Douglas.....	3,562	2,600	962	3,985	1,429	1,978.89	2,183.60	710.18
Elko.....	42,519	37,780	4,739	40,338	18,418	4,128.06	4,990.47	2,063.19
Esmeralda.....	2,535	2,293	242	3,634	6,235	2,353.76	1,507.68	(¹)
Eureka.....	7,153	6,233	920	6,985	3,157	5,366.09	5,174.39	1,725.06
Humboldt.....	16,901	14,728	2,173	17,882	13,098	4,447.63	4,777.43	1,724.97
Lander.....	6,314	2,130	4,184	6,471	2,907	3,507.78	4,360.61	1,556.82
Lincoln.....	8,000	6,968	1,032	7,885	2,361	2,105.26	3,447.55	579.21
Lyon.....	9,245	8,097	1,148	11,045	6,012	2,426.51	2,624.22	1,507.03
Mineral.....	5,454	5,174	280	4,698	2,402	2,870.53	2,542.26	(¹)
Nye.....	4,853	3,709	1,144	8,162	5,613	1,216.60	1,254.98	585.77
Ormsby.....	1,815	1,494	321	1,869	1,380	817.20	762.06	384.93
Pershing ²	12,903	11,921	982	13,218	-----	4,865.38	4,715.76	-----
Storey.....	1,989	543	1,446	2,533	1,932	2,982.01	1,724.00	634.35
Washoe.....	44,247	38,872	5,375	36,061	17,941	1,547.10	1,904.54	891.38
White Pine.....	15,860	11,812	4,048	13,661	9,940	1,289.43	1,465.94	1,077.67

¹ Not computed; population not estimated.² Organized since 1912.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATES, COUNTIES, CITIES, AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total..	\$6, 178	\$1, 426	\$3, 457	\$708	\$577	\$15	\$5, 068	\$2, 276	\$2. 98	\$2. 59	\$2. 25
Churchill.....	263	63	156	19	25	-----	273	104	2. 89	3. 07	2. 32
Clark.....	618	100	262	61	195	-----	315	76	4. 25	3. 70	2. 01
Douglas.....	109	25	65	7	12	-----	114	41	3. 06	2. 86	2. 87
Elko.....	906	293	454	93	66	-----	827	316	2. 13	2. 05	1. 72
Esmeralda.....	86	18	61	5	2	-----	103	156	3. 39	2. 83	2. 50
Eureka.....	167	49	109	2	7	-----	131	66	2. 33	1. 88	2. 09
Humboldt.....	373	116	197	42	18	-----	347	224	2. 21	1. 94	1. 71
Lander.....	192	43	141	-----	8	-----	152	74	3. 04	2. 35	2. 55
Lincoln.....	295	55	206	11	23	-----	191	83	3. 69	2. 42	3. 52
Lyon.....	235	64	148	11	12	-----	290	123	2. 54	2. 63	2. 05
Mineral.....	149	38	103	3	5	-----	139	58	2. 73	2. 96	2. 41
Nye.....	202	33	146	13	9	1	299	174	4. 16	3. 66	3. 10
Ormsby.....	72	12	44	12	4	-----	86	47	3. 97	4. 60	3. 41
Pershing ¹	261	90	134	18	5	14	257	-----	2. 02	1. 94	-----
Storey.....	56	14	38	4	-----	-----	83	56	2. 82	3. 28	2. 90
Washoe.....	1, 652	304	837	381	130	-----	1, 059	448	3. 73	2. 94	2. 50
White Pine.....	542	109	356	21	56	-----	402	230	3. 42	2. 94	2. 31

¹ Organized since 1912.

NEW HAMPSHIRE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Hampshire relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 10 counties, the 11 cities, and the 224 towns, or a total of 246 political units that have power to levy taxes or incur debt.

The data for New Hampshire were compiled from reports on file in the office of the State tax commission, Concord, N.H.

Fiscal year.—For New Hampshire the fiscal year reported for the State government is that ending June 30, 1931; while the statistics for the counties, the cities, and the towns are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Hampshire on January 1, 1932, was 468,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New Hampshire the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$88,024. The cities and the towns also show an excess of revenue receipts over all governmental costs, but for the State government and the counties an excess of governmental costs over revenue receipts is shown.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$38,011,963	100.0	\$37,923,939	100.0	\$31,735,605	100.0	\$20,320,009	100.0
State government.....	11,397,977	30.0	13,054,306	34.4	6,505,130	20.5	2,998,073	14.8
Counties.....	1,805,123	4.7	2,264,626	6.0	1,648,045	5.2	1,623,381	8.0
Cities.....	10,751,236	28.3	10,279,758	27.1	13,738,089	43.3	7,475,237	36.8
Towns.....	14,057,627	37.0	12,325,249	32.5	9,844,341	31.0	8,223,318	40.5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New Hampshire and all subdivisions of the State amounted to \$38,011,963, or an average of \$81.22 for each person in the State. Of this amount \$11,397,977 was for the State; \$1,805,123 for the counties; \$10,751,236 for the cities; and \$14,057,627 for the towns. The revenues collected include \$22,086,297, general property taxes; \$2,110,460, special taxes; \$401,359, poll taxes; \$5,671,337, licenses and permits; \$33,441, special assessments; \$3,281,915, subventions, donations, and pension assessments; \$460,563, interest, rents, and highway privileges; \$1,381,390, earnings of public service enterprises; \$2,407,409, earnings of general departments; and \$177,792, fines, forfeits, and escheats. Of the \$3,281,915 classified as subventions, donations, and pension assessments, \$1,135,044 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities, and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities amounted to \$4,015,000 in 1912, \$10,645,000 in 1922, and \$12,419,573 in 1931, this being an increase of 16.7 percent from 1922 to 1931, and of 209.3 percent from 1912 to 1931. Special taxes amounted to \$430,000 in 1912, \$1,041,000 in 1922, and \$1,364,851 in 1931. Poll taxes amounted to \$46,000 in 1912, \$804,000 in 1922, and \$190,892 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$621,000 in 1912, \$1,733,000 in 1922, and \$5,611,513 in 1931. Special assessments amounted to \$4,000 in 1912, \$46,000 in 1922, and \$25,066 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Hampshire and all subdivisions of the State for 1931 amounted to \$37,923,939, or an average expenditure of \$81.03 per person. Of the total amount expended, \$13,054,306 was disbursed by the State government; \$2,264,626 by the counties; \$10,279,758 by the cities; and \$12,325,249 by the towns. The total comprises \$29,214,635 for operation and maintenance of general departments; \$1,065,902 for operation and maintenance of public-service enterprises; \$1,444,857 for interest on debt; and \$6,198,545 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$2,225,074; protection to person and property, \$2,286,682; health and sanitation, \$824,604; development and conservation of natural resources by State government, \$679,473; highways, \$10,508,742; charities, hospitals, and corrections, \$3,490,436; schools, \$8,164,025; libraries, \$312,412; recreation, \$272,031; and miscellaneous, \$451,156. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Hampshire were limited to the State, counties, cities, and towns, or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities increased from \$4,468,000 to \$20,402,432, or 356.6 percent; interest payments, from \$380,000 to \$992,061, or 161.1 percent; and outlay payments, from \$907,000 to \$4,204,197, or 363.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, and the towns, by counties. The aggregate for the State and the totals for the counties, the cities, and the towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, and the towns. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of New Hampshire and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$31,735,605, or an average per capita of \$67.81. In 1922 the average per capita was \$36.16, and in 1912, \$25.87.

Of the total debt reported for 1931, \$6,505,130 was for the State government; \$1,648,045 for the counties; \$13,738,089 for the cities; and \$9,844,341 for the towns.

The gross debt of the State government, less sinking fund assets, increased 115.5 percent from 1922 to 1931 and 232.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 92.5 percent from 1922 to 1931 and 170 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New Hampshire taxable property is assessed by town selectmen—a board of three officials—one of whom is elected annually for 3 years. Any town, however, may choose assessors, who, with the selectmen, constitute a joint board for the assessment of taxes. The selectmen assess all State and county taxes for which they have warrants. Cities may choose assessors who perform all the duties in regard to the assessment of taxes as is required of town selectmen and assessors.

The assessed valuation of all property in New Hampshire subject to levies of the general property tax was \$679,523,243 in 1931 as compared with \$617,981,000 in 1922, and \$439,683,000 in 1912. The per capita assessed valuation increased from \$1,006.74 in 1912 to \$1,386 in 1922, and to \$1,451.97 in 1931.

TAX LEVIES

In New Hampshire one or more collectors of taxes are chosen annually by the various towns to collect all local and State taxes, except those on railroads and other public utilities. A collector of taxes is also appointed in each city. A list of all taxes assessed by the selectmen is sent to the collector of the town, and he, on or before September 1, or within 30 days after receipt of the list, sends to every person taxed a bill thereof. Taxes become delinquent December 1 after assessment.

The total levies of the general property tax for the State and all subdivisions were \$6,978,000 for 1912, \$15,029,000 for 1922, and \$20,320,009 for 1931, this being a per capita of \$15.98, \$33.71, and \$43.42, respectively.

Of the total levies reported for 1931, \$2,998,073 was for the State government; \$1,623,381 for the counties; \$7,475,237 for the cities; and \$8,223,318 for the towns. The average rate of levy per \$100 of the assessed valuation was \$1.59 for 1912, \$2.43 for 1922, and \$2.99 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Poll	Licenses and permits							
Grand total.....	468,000	\$38,012	\$81.22	\$30,269	\$22,087	\$2,110	\$401	\$5,671	\$33	\$177	\$3,203	\$80	\$461	\$2,407	\$1,392
State government.....	(1)	11,398	24.46	8,859	2,812	2,474		5,573		69	1,135	9	133	1,193	
Counties.....	468,000	1,805	3.86	1,618	1,618					14	1		19	459	
Cities.....	232,990	10,751	46.14	9,110	7,990	891	191	38	25	53	196	17	113	439	778
Towns.....	14,058	(2)	(2)	10,682	9,667	745	210	60	8	41	1,871	54	196	602	604
BELKNAP.....	22,900	1,336	58.34	1,044	948	70	20	6		5	128	3	19	120	17
County.....	22,900	99	4.32	86	86									13	
Cities.....	12,700	584	45.98	473	423	36	11	3		4	11	3	14	79	17
Towns.....	653	(3)	(3)	485	439	34	9		17	1	117		5	28	
CARROLL.....	14,277	1,074	75.23	784	718	48	15	3		2	181	14	5	29	59
County.....	14,277	81	5.67	74	74					1				6	
Towns.....	993	(4)	(4)	710	644	48	15	3		1	181	14	5	23	59
CHESHIRE.....	34,100	2,037	59.74	1,595	1,447	113	27	8	1	3	194	21	31	110	82
County.....	34,100	107	3.14	83	83						1			23	
Cities.....	14,200	723	50.92	607	537	58	10	2		2	4		5	49	56
Towns.....	1,207	(5)	(5)	905	827	55	17	6	1	1	189	21	26	38	26
COOS.....	39,400	2,538	64.42	2,014	1,886	92	32	4		15	223	1	34	103	148
County.....	39,400	225	5.71	200	200					6			2	17	
Cities.....	20,700	901	43.53	758	711	31	15	1		6	10		5	14	108
Towns.....	1,412	(6)	(6)	1,056	975	61	17	3		3	213	1	27	72	40
GRAFTON.....	43,200	3,075	71.18	2,386	2,187	145	42	12	4	12	287	1	24	147	214
County.....	43,200	177	4.10	159	159					1				17	
Towns.....	2,868	(7)	(7)	2,227	2,028	145	42	12	4	11	287	1	24	130	214
HILLSBOROUGH.....	141,000	6,719	47.65	5,764	5,124	496	118	26	21	26	306	12	95	175	320
County.....	141,000	526	3.73	485	485					1			11	29	
Cities.....	108,634	4,449	40.95	3,954	3,467	377	92	18	20	22	61	5	53	80	254
Towns.....	1,744	(8)	(8)	1,325	1,172	119	26	8	1	3	245	7	31	66	66

MERRIMACK	56,900	3,139	55.17	2,585	2,232	292	49	12	13	160	5	29	179	168
County	56,900	3,171	3.01	2,144	1,444	212	28	7	1	18	---	4	22	126
Cities	32,376	1,787	55.20	1,511	1,264	80	21	5	3	142	5	11	109	42
Towns	---	1,181	(3)	830	824	---	---	---	---	---	---	---	48	---
ROCKINGHAM	54,000	3,099	57.39	2,496	2,249	175	48	16	18	263	6	55	113	147
County	54,000	3,157	2.91	2,149	1,449	---	---	---	1	---	---	1	6	---
Cities	14,700	849	57.76	681	606	60	11	4	2	23	4	13	37	89
Towns	---	2,063	(3)	1,666	1,504	115	35	12	15	240	2	41	70	58
STAFFORD	38,600	2,053	53.19	1,595	1,410	146	33	6	9	158	5	14	115	152
County	38,600	2,138	3.58	1,118	1,118	---	---	---	1	---	---	1	18	---
Cities	29,680	1,458	49.12	1,126	982	117	24	3	8	69	5	9	91	145
Towns	---	457	(3)	351	310	29	9	---	---	89	---	4	6	7
SULLIVAN	24,900	1,544	62.01	1,147	1,064	59	19	5	5	168	3	22	123	75
County	24,900	1,124	4.98	1,120	120	---	---	---	2	---	---	---	2	---
Towns	---	1,420	(3)	1,027	944	59	19	5	3	168	3	22	121	75

: For an explanation of the population used in computing per capita figures, see text discussion, p. v.

: Includes \$380,241, inheritance taxes, for State purposes only.

: Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY	Esti- mated popula- tion ¹	REVENUE RECEIPTS												Earnings of public service enter- prises	
		Total	Per capita	Taxes					Special assess- ments and permits	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest		Earnings of general depart- ments
				Total	General property	Special	Poll	Licenses and permits							
Grand total.....	232,990	\$10,751	\$46.14	\$9,110	\$7,990	\$891	\$191	\$38	\$95	\$53	\$196	\$17	\$113	\$459	\$778
30,000 population and over...	108,634	4,449	40.95	3,954	3,467	377	92	18	22	61	5	53	80	254	
Manchester.....	76,834	3,226	41.99	2,823	2,447	291	72	13	6	52	5	34	51	238	
Nashua.....	31,800	1,223	38.46	1,131	1,020	86	20	5	14	9		19	29	16	
2,000 to 30,000 population...	112,100	5,696	50.81	4,688	4,111	475	84	18	5	30	81	12	56	349	475
Concord.....	25,800	1,483	57.48	1,258	1,048	186	19	5		8	15		14	83	105
Berlin.....	20,700	901	43.53	758	711	31	15	1		6	10		5	14	108
Portsmouth.....	14,700	849	57.76	681	606	60	11	4		2	23	4	13	37	89
Keene.....	14,200	723	50.92	607	537	58	10	2		2	4		5	49	56
Dover.....	13,700	713	52.04	564	486	65	12	1		3	3		5	52	81
Laconia.....	12,700	584	45.98	473	423	36	11	3		5	11	3	14	79	
Rochester.....	10,300	443	43.01	347	300	39	6	2	5	5	15			35	36
2,500 to 8,000 population...	12,256	606	49.45	468	412	39	15	2		1	54		4	30	49
Franklin.....	6,576	304	46.23	253	216	26	9	2		1	3			26	21
Somersworth.....	5,680	302	53.17	215	196	13	6				51		4	4	28

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion and person prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recrea-tion	Miscel-laneous			
	\$37,994	\$31.03	1,939,214	\$2,295	\$2,287	\$994	\$10,509	\$3,490	\$8,165	\$312	\$972	\$451	\$1,068	\$1,446	\$6,199
Grand total.....															
State government.....	13,054	28.01	10,440	632	516	236	5,394	1,098	1,671	24	1	189		273	2,341
Counties.....	2,295	4.84	2,001	449	23	1		1,422				106		75	1,890
Cities.....	10,280	44.12	7,340	503	1,252	422	1,549	472	2,663	147	183	119	621	644	1,675
Towns.....	12,325	(¹)	9,433	641	496	165	3,566	498	3,801	141	88	37	446	463	1,994
BERKSHIRE.....															
County.....	1,223	53.41	1,042	78	68	19	312	186	343	17	9	10	14	44	123
Cities.....	479	37.72	446	23	47	14	117	73	153	13	6			27	4
Towns.....	599	(¹)	457	26	21	5	195	13	190	4	3		14	15	113
CARROLL.....															
County.....	988	60.20	729	68	21	17	299	74	231	9	3	7	47	26	186
Towns.....	109	7.63	94	5				57				6		4	11
	879	(¹)	635	42	16	17	299	17	231	9	3	1	47	22	175
CHESHIRE.....															
County.....	1,805	52.93	1,423	120	79	35	422	163	549	27	11	17	54	51	277
Cities.....	1,124	3.64	1,123	26	1			87				9			
Towns.....	619	43.59	451	33	49	25	112	19	192	11	6	4	33	26	109
	1,062	(¹)	849	61	29	10	310	57	357	16	5	4	21	24	168
COOS.....															
County.....	2,360	59.90	1,772	132	136	29	550	312	560	18	12	23	59	126	403
Cities.....	356	6.04	248	40	1			201				6		8	100
Towns.....	816	39.42	611	42	107	10	177	74	187	8	1	5	25	70	110
	1,188	(¹)	913	50	28	19	373	37	373	10	11	12	34	48	193
GRAFTON.....															
County.....	2,669	61.78	1,947	164	109	31	662	200	732	24	8	17	143	117	462
Towns.....	185	4.28	1,779	126	105	31	662	85	732	24	8	11	143	17	462
	2,484	(¹)										6		100	

* Not computed.

¹ Includes \$679,473, payments for development and conservation of natural resources by State government.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, AND TOWNS,
BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Oper- ation and mainte- nance of public- service enter- prises	Inter- est	Out- lays
			Total	General govern- ment	Protec- tion to person and prop- erty	Health and sanita- tion	High- ways	Char- ities, hospit- als, and correc- tions	Schools	Libra- ries	Recre- ation	Miscel- laneous				
HILLSBOROUGH	\$6,601	\$46.11	\$4,945	\$374	\$905	\$267	\$874	\$571	\$1,663	\$90	\$138	\$133	\$335	\$392	\$929	
County	651	4.62	568	108	4			430				26		20	63	
Cities	4,294	38.53	3,207	186	732	251	458	97	1,188	67	127	101	288	331	478	
Towns	1,556	(¹)	1,170	80	69	16	416	44	505	23	11	6	47	51	288	
MERRIMACK	2,907	51.09	2,282	188	208	97	667	256	777	33	35	21	125	120	380	
County	191	3.36	189	52	3			124				10		2		
Cities	1,626	50.22	1,232	78	157	85	309	72	476	18	29	8	97	85	212	
Towns	1,090	(¹)	861	58	48	12	358	60	301	15	6	3	28	33	168	
ROCKINGHAM	3,045	56.39	2,125	211	178	39	622	157	842	36	31	9	135	121	664	
County	170	3.15	157	63	1	1		84				8		3	10	
Cities	1,033	70.27	783	39	62	9	123	26	213	9	6		79	59	408	
Towns	1,842	(¹)	1,481	109	115	29	499	47	629	27	25	1	56	59	246	
STAFFORD	1,972	51.09	1,384	164	109	32	387	230	420	22	10	10	112	73	403	
County	161	4.17	156	35	3			111				7		5		
Cities	1,413	47.61	906	102	98	28	253	111	284	21	8	1	99	56	352	
Towns	398	(¹)	322	27	8	4	134	8	136	1	2	2	13	12	51	
SULLIVAN	1,400	56.22	1,125	94	58	22	320	243	347	12	14	15	42	102	131	
County	173	6.95	159	32	1			113				13		13	1	
Towns	1,227	(¹)	966	62	57	22	320	130	347	12	14	2	42	89	130	

* Not computed

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recrea-tion	Miscel-laneous			Opera-tion and main-tenance of public-service enter-prises
Grand total.....	\$10,280	\$44.12	\$7,340	\$503	\$1,252	\$422	\$1,549	\$472	\$2,693	\$147	\$183	\$119	\$921	\$944	\$1,675
30,000 population and over.....	4,294	39.53	3,207	186	732	251	458	97	1,188	67	127	101	288	321	478
Manchester.....	3,152	41.02	2,300	125	531	188	344	73	820	50	105	64	268	223	361
Nashua.....	1,142	35.91	907	61	201	63	114	24	368	17	22	37	20	98	117
8,000 to 30,000 population.....	5,371	47.91	3,778	280	481	161	988	351	1,378	71	52	16	296	295	1,002
Concord.....	1,310	50.78	1,023	63	134	79	256	53	394	12	26	6	86	68	133
Berlin.....	816	39.42	611	42	107	10	177	74	187	8	1	5	25	70	110
Portsmouth.....	1,033	70.27	487	39	62	9	123	26	213	9	6	1	79	59	408
Keene.....	619	43.59	451	33	49	25	112	19	192	11	6	4	33	26	109
Dover.....	672	49.05	474	55	59	16	105	92	132	10	5	5	48	37	113
Laconia.....	479	37.72	446	23	47	14	117	73	153	13	6	6	27	27	6
Rochester.....	442	42.91	286	25	23	8	98	14	107	8	2	1	25	8	123
2,500 to 8,000 population.....	615	50.18	355	37	39	10	103	24	127	9	4	2	37	28	195
Franklin.....	316	48.05	209	15	23	6	53	19	82	6	3	2	11	17	79
Somersworth.....	299	52.64	146	22	16	4	50	5	45	3	1	1	26	11	116

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$32, 649	\$27, 695	\$4, 954	\$31, 735	\$87. 81
State government.....	7, 016	6, 516	500	6, 505	13. 96
Counties.....	1, 648	1, 277	371	1, 648	3. 52
Cities.....	13, 887	11, 975	1, 912	13, 738	58. 96
Towns.....	10, 098	7, 927	2, 171	9, 844	(¹)
BELKNAP	1, 063	868	195	1, 062	46. 38
County.....	120	65	55	120	5. 24
Cities.....	631	577	54	631	49. 69
Towns.....	312	226	86	311	(¹)
CARROLL	552	460	92	542	37. 96
County.....	92	92	—	92	6. 44
Towns.....	460	368	92	450	(¹)
CHESHIRE	1, 296	835	461	1, 289	37. 80
County.....	—	—	—	—	—
Cities.....	825	539	286	825	58. 10
Towns.....	471	296	175	464	(¹)
COOS	2, 976	2, 504	472	2, 976	75. 53
County.....	351	325	26	351	8. 91
Cities.....	1, 632	1, 404	228	1, 632	78. 84
Towns.....	993	775	218	993	(¹)
GRAFTON	2, 799	2, 305	494	2, 601	60. 21
County.....	280	189	91	280	6. 48
Towns.....	2, 519	2, 116	403	2, 321	(¹)
HILLSBOROUGH	8, 656	7, 773	883	8, 656	61. 39
County.....	414	414	—	414	2. 94
Cities.....	7, 115	6, 515	600	7, 115	65. 50
Towns.....	1, 127	844	283	1, 127	(¹)
MERRIMACK	2, 810	2, 199	611	2, 786	48. 96
County.....	25	—	25	25	0. 44
Cities.....	2, 020	1, 609	411	2, 020	62. 39
Towns.....	765	590	175	741	(¹)
ROCKINGHAM	2, 145	1, 664	481	2, 046	37. 89
County.....	13	13	—	13	0. 24
Cities.....	785	696	89	692	47. 07
Towns.....	1, 347	955	392	1, 341	(¹)
STRAFFORD	1, 238	826	412	1, 182	30. 62
County.....	69	—	69	69	1. 79
Cities.....	879	635	244	823	27. 73
Towns.....	290	191	99	290	(¹)
SULLIVAN	2, 098	1, 745	353	2, 090	83. 94
County.....	284	179	105	284	11. 41
Towns.....	1, 814	1, 566	248	1, 806	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$13,887	\$11,975	\$1,912	\$13,738	\$58.96
30,000 population and over.....	7,115	6,515	600	7,115	65.50
Manchester.....	4,979	4,679	300	4,979	64.80
Nashua.....	2,136	1,836	300	2,136	67.17
8,000 to 30,000 population.....	6,214	4,959	1,255	6,065	54.10
Concord.....	1,664	1,292	372	1,664	64.50
Berlin.....	1,632	1,404	228	1,632	78.84
Portsmouth.....	785	696	89	692	47.07
Keene.....	825	539	286	825	58.10
Dover.....	507	367	140	507	37.01
Laconia.....	631	577	54	631	49.69
Rochester.....	170	84	86	114	11.07
2,500 to 8,000 population.....	558	501	57	558	45.53
Franklin.....	356	317	39	356	54.14
Somersworth.....	202	184	18	202	35.56

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$31,735	\$16,123	\$11,301	\$67.81	\$36.16	\$25.87
State government.....	6,505	3,018	1,956	13.96	6.77	4.50
Counties.....	1,648	621	488	3.52	1.39	1.12
Cities.....	13,738	8,021	5,864	58.96	35.56	28.37
Towns.....	9,844	3,845	2,512	(¹)	(¹)	(¹)
Belknap.....	1,062	398	296	46.38	18.76	13.52
Carroll.....	542	187	10	37.96	12.47	1.00
Cheshire.....	1,289	467	475	37.80	15.05	15.49
Cos.	2,976	1,123	416	75.53	29.93	13.33
Grafton.....	2,601	765	752	60.21	18.86	17.95
Hillsborough.....	8,656	5,884	2,294	61.39	46.14	17.58
Merrimack.....	2,786	1,052	1,603	48.96	20.32	29.89
Rockingham.....	2,046	1,562	1,644	37.89	29.71	31.30
Strafford.....	1,182	826	1,228	30.62	21.43	31.54
Sullivan.....	2,090	841	621	83.94	39.43	31.41

¹ Includes \$207,072 debt of school districts, and \$410,776, debt of precincts, not reported as minor civil divisions in 1931.

² Includes \$480,745, debt of school districts, not reported as minor civil divisions in 1931.

³ Not computed.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total	\$879, 523	\$556, 599	\$86, 783	\$617, 981	\$439, 683	\$1, 451. 97	\$1, 386. 00	\$1, 006. 74
Belknap.....	30, 181	26, 734	3, 447	26, 270	18, 737	1, 317. 95	1, 240. 45	856. 04
Carroll.....	21, 261	19, 794	1, 467	17, 016	15, 081	1, 489. 18	1, 133. 09	924. 29
Cheshire.....	49, 067	43, 989	5, 078	44, 985	29, 432	1, 438. 91	1, 448. 61	959. 98
Coos.....	59, 820	52, 946	6, 874	54, 039	28, 926	1, 518. 27	1, 442. 23	844. 24
Grafton.....	67, 737	61, 373	6, 364	51, 631	38, 796	1, 567. 99	1, 272. 59	925. 62
Hillsborough.....	185, 488	163, 030	22, 458	182, 667	114, 138	1, 315. 52	1, 324. 22	875. 05
Merrimack.....	69, 175	62, 426	6, 749	57, 754	45, 369	1, 215. 73	1, 115. 59	846. 00
Rockingham.....	67, 559	62, 238	5, 321	58, 375	42, 582	1, 251. 09	1, 110. 27	810. 54
Strafford.....	42, 644	37, 060	5, 584	43, 603	29, 044	1, 104. 77	1, 131. 19	745. 66
Sullivan.....	30, 450	27, 009	3, 441	30, 130	17, 542	1, 222. 89	1, 412. 56	887. 46

¹ Includes \$56,141,391, valuation of property subject to State tax only; not distributable by counties.

² Includes \$51,511,350, not distributable by counties.

³ Includes \$80,035,603, not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, AND TOWNS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931					1922	1912	1931	1922	1912
	Total	State	County	Cities	Towns					
State total	\$20, 320	\$2, 998	\$1, 623	\$7, 475	\$8, 224	\$15, 029	\$6, 978	\$2. 99	\$2. 43	\$1. 59
Belknap.....	879	64	86	363	366	622	285	2. 91	2. 37	1. 52
Carroll.....	647	44	67	---	536	446	191	3. 04	2. 62	1. 27
Cheshire.....	1, 408	106	83	465	754	1, 029	475	2. 87	2. 29	1. 61
Coos.....	1, 742	117	203	632	790	1, 396	463	2. 91	2. 58	1. 60
Grafton.....	2, 012	136	156	---	1, 720	1, 296	630	2. 97	2. 51	1. 62
Hillsborough.....	5, 518	466	497	3, 523	1, 032	4, 312	1, 792	2. 97	2. 36	1. 57
Merrimack.....	2, 136	166	144	1, 136	690	1, 395	724	3. 09	2. 42	1. 60
Rockingham.....	2, 088	140	149	516	1, 283	1, 696	705	3. 09	2. 91	1. 66
Strafford.....	1, 317	97	118	840	262	1, 038	514	3. 09	2. 38	1. 77
Sullivan.....	975	64	120	---	791	598	268	3. 20	1. 98	1. 53

¹ Includes \$1,598,073, levied for State purposes only, not distributable by counties.

² Includes \$1,200,861, not distributable by counties.

³ Includes \$930,553, not distributable by counties.

NEW JERSEY

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Jersey relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 21 counties, the 328 cities, towns, boroughs, and villages, the 547 school districts, the 235 townships, and the 3 other civil divisions (Port of New York Authority, Delaware River Joint Commission of Pennsylvania and New Jersey, and Pensauken-Merchantville Joint Water Commission), or a total of 1,135 political units that have power to levy taxes or incur debt.

The data for New Jersey were compiled largely from reports on file in the Department of Municipal Accounts, Trenton, N.J., and from reports received through correspondence.

Fiscal year.—For New Jersey the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Jersey on January 1, 1932, was 4,132,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New Jersey the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 29.4 percent for the State government, 23.9 percent for the counties, 16.6 percent for the cities, towns, boroughs, and villages, 6.6 percent for the school districts, and 2.1 percent for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is \$109,317,718 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$47,663,737.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$427, 706, 058	100. 0	\$537, 023, 776	100. 0	\$1,151,230,953	100. 0	\$269, 595, 265	100. 0
State government....	92, 418, 164	21. 6	119, 555, 938	22. 3	62, 198, 410	5. 4	37, 302, 495	13. 8
Counties.....	57, 675, 856	13. 5	71, 451, 186	13. 3	171, 127, 648	14. 9	47, 412, 532	17. 6
Cities, towns, bor- oughs, and villages ¹	195, 584, 159	45. 7	228, 097, 555	42. 5	636, 738, 869	55. 3	134, 212, 517	49. 8
School districts ¹	57, 035, 248	13. 3	60, 784, 787	11. 3	108, 799, 558	9. 5	38, 702, 557	14. 4
Townships.....	19, 463, 301	4. 6	19, 881, 220	3. 7	74, 306, 547	6. 5	11, 965, 164	4. 4
Other civil divisions	5, 529, 330	1. 3	37, 253, 090	6. 9	98, 059, 921	8. 5	-----	-----

¹ Data for the schools of cities and towns having a population of 30,000 and over and for the city of Linden are included with the data for cities, towns, boroughs, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New Jersey and all subdivisions of the State amounted to \$427,706,058, or an average of \$103.51 for each person in the State. Of this amount \$92,418,164 was for the State; \$57,675,856 for the counties; \$195,584,159 for the cities, towns, boroughs, and villages; \$57,035,248 for the school districts; \$19,463,301 for the townships; and \$5,529,330 for the other civil divisions. The revenues collected include \$235,824,072, general property taxes; \$16,996,256, special taxes; \$197,827, poll taxes; \$36,628,313, licenses and permits; \$15,689,431, special assessments; \$57,530,191, subventions, donations, and pension assessments; \$19,625,030, interest, rents, and highway privileges; \$26,430,497, earnings of public service enterprises; \$17,138,973, earnings of general departments; and \$1,645,468, fines, forfeits, and escheats. Of the \$57,530,191 classified as subventions, donations, and pension assessments, \$2,456,675 represents subventions by the Federal Government to the State, principally for highways.

Data for schools of the cities and towns of New Jersey with 30,000 population and over and for the city of Linden are not included with the data for school districts, by counties, but are shown as a part of the financial transactions of the cities and towns in which the schools are located.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, boroughs, and villages having a population of 2,500 and over.

With few exceptions, separate data for poll taxes were not available for places in New Jersey of less than 30,000 population. These data are included with the general property tax. General property taxes of the State, the counties, and the cities, towns, boroughs, and villages having a population of 2,500 and over amounted to \$39,613,000 in 1912, \$110,740,000 in 1922, and \$196,624,530 in 1931, this being an increase of 77.6 percent from 1922 to 1931, and of 396.4 percent from 1912 to 1931. Special taxes amounted to \$759,000 in 1912, \$7,752,000 in 1922, and \$16,873,154 in 1931. Poll taxes amounted to \$132,000 in 1912, \$269,000 in 1922, and \$184,950 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$5,912,000 in 1912, \$11,840,000 in 1922, and \$35,569,212 in 1931. Special assessments amounted to \$2,818,000 in 1912, \$4,405,000 in 1922 and \$10,847,438 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Jersey and all subdivisions of the State for 1931 amounted to \$537,023,776, or an average expenditure of \$129.97 per person. Of the total amount expended, \$119,555,938 was disbursed by the State government; \$71,451,186 by the counties; \$228,097,555 by the cities, towns, boroughs, and villages; \$60,784,787 by the school districts; \$19,881,220 by the townships; and \$37,253,090 by the other civil divisions. The total comprises \$308,575,374 for operation and maintenance of general departments; \$16,597,018 for operation and maintenance of public service enterprises; \$54,869,929 for interest on debt; and \$156,981,455 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$31,336,302; protection to person and property, \$45,942,180; health and sanitation, \$19,312,914; development and conservation of natural resources by State government, \$2,610,448; highways, \$34,366,101; charities, hospitals, and corrections, \$41,652,477; schools, \$115,516,807; libraries, \$2,413,735; recreation, \$6,069,063; and miscellaneous, \$9,355,347. Expenditures for maintenance of schools other than schools of the State government and those for cities and towns of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Jersey were limited to the State, counties, and cities, towns, boroughs, and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, boroughs, and villages of 2,500 population and over increased from \$52,599,000 to \$260,273,965, or 394.8 percent; interest payments, from \$7,549,000 to \$40,873,774, or 441.4 percent; and outlay payments, from \$17,749,000 to \$108,670,699, or 512.3 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, boroughs, and villages, by population groups, the gross debt classified by character and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, boroughs, and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, boroughs, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of New Jersey and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$1,151,230,953, or an average per capita of \$278.61. In 1922 the average per capita was \$116.40, and in 1912, \$61.89.

Of the total debt reported for 1931, \$62,198,410 was for the State government; \$171,127,648 for the counties; \$636,738,869 for the cities, towns, boroughs, and villages; \$108,799,558 for the school districts; \$74,306,547 for the townships; and \$98,059,921 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 280.3 percent from 1922 to 1931 and 9,588.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 197.7 percent from 1922 to 1931 and 542.4 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New Jersey all property, real and personal, within the jurisdiction of the State, not expressly exempted, is subject to taxation annually at its true value. All property is assessed to the owners as of October 1 in each year.

Property is assessed by assessors and boards of assessors in cities, townships, towns, and boroughs. In some cities, however, assessments are made by commissioners of assessment of taxes.

The assessed valuation of all property in New Jersey subject to levies of the general property tax was \$6,819,527,390 in 1931 as compared with \$4,102,365,000 in 1922 and \$2,490,490,000 in 1912. The per capita assessed valuation increased from \$905.80 in 1912 to \$1,249.44 in 1922, and to \$1,650.42 in 1931.

TAX LEVIES

In New Jersey tax collectors, sometimes called receivers of taxes, collect all taxes. All taxes, except poll, are payable one half on April 1 and they become delinquent if not paid by June 1. The remaining one half is payable on or before December 1, and becomes delinquent after that date.

The total levies of the general property tax for the State and all subdivisions were \$49,424,000 for 1912, \$145,355,000 for 1922, and \$269,595,265 for 1931, this being a per capita of \$17.98, \$44.27, and \$65.25, respectively.

Of the total levies reported for 1931, \$37,302,495 was for the State government; \$47,412,532 for the counties; \$134,212,517 for the cities, towns, boroughs, and villages; \$38,702,557 for the school districts; and \$11,965,164 for the townships. The average rate of levy per \$100 of the assessed valuation was \$1.98 for 1912, \$3.54 for 1922, and \$3.95 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, escheats	Sub- ven- tions and pen- sion grants	Dona- tions, gifts, and assess- ments	High- way privi- leges, depart- ments and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises	
				Total	General property	Special		Poll								Li- censes and per- mits
						Inherit- ance	All other									
Grand total.....	4, 132, 000	\$427, 706	\$103. 51	\$289, 646	\$235, 894	\$11, 108	\$5, 888	\$ 198	\$36, 628	\$15, 690	\$1, 646	\$54, 068	\$3, 463	\$19, 695	\$17, 139	\$26, 430
State government.....	4, 132, 000	92, 418	22.37	75, 792	35, 661	10, 337	4, 182		25, 612		223	2, 457	2, 499	5, 715	5, 732	
Counties.....	4, 132, 000	57, 676	13.96	41, 765	38, 855	771	875		1, 264	133	1, 091	9, 196	168	1, 152	4, 171	
Cities, towns, boroughs, and villages.....	3, 357, 246	195, 584	58.26	136, 905	126, 860		734	186	9, 025	11, 662	289	11, 692	779	9, 970	3, 776	20, 611
School districts.....		57, 035	(2)	24, 215	24, 215							28, 913		692	3, 215	
Townships.....		19, 464	(3)	11, 069	10, 233		97	12	727	3, 895	43	1, 810	16	1, 693	245	693
Other civil divisions 4.....		5, 529	(3)									5, 126		403		5, 126
ATLANTIC.....	131, 800	14, 215	107.85	10, 189	9, 510		35	2	642	152	4	1, 529	31	597	579	1, 134
County.....	131, 800	720	5.46	135	82		35		18			262		38	285	
Cities, towns, boroughs, and villages.....	111, 826	11, 492	102.77	8, 795	8, 179			1	615	152	4	624	31	535	227	1, 124
School districts.....		1, 776	(3)	1, 103	1, 103							588		19	66	
Townships.....		227	(3)	156	146			1	9			55		5	1	10
BERGEN.....	391, 300	29, 622	75.70	15, 429	14, 710	30	90	4	595	3, 873	217	6, 934	-21	1, 483	947	713
County.....	391, 300	4, 776	12.21	3, 649	3, 571	30	60		188		186	507	9	34	191	
Cities, towns, boroughs, and villages.....	305, 243	11, 617	38.06	6, 434	6, 063		29	2	340	3, 298	26	254	12	1, 069	118	406
School districts.....		10, 733	(3)	3, 915	3, 915							6, 117		101	600	
Townships.....		2, 496	(3)	1, 231	1, 161		1	2	67	575	5	56		284	38	307

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² For most places of less than 30,000 population the poll tax is included with the general property tax.

³ Not computed.

⁴ Includes New Jersey's portion of the Delaware River Joint Commission and of the Port of New York Authority, data for which are not distributed by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, pen- sion and in- terest	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises	
				Total	General property	Special		Poll								Li- censes and per- mits
						Inheri- tance	All other									
BURLINGTON	95,600	\$5,790	\$60.56	\$2,463	\$2,226	\$21	\$33	\$1	\$182	\$151	\$41	\$2,226	\$2	\$340	\$417	\$150
County	95,600	1,914	20.02	760	657	21			82		36	957		14	147	
Cities, towns, boroughs, and villages	27,372	555	20.28	294	241		5		48	60	1	12	2	104	40	42
School districts		2,246	(⁶)	876								1,126		24	220	
Townships		1,075	(⁶)	553	452		28	1	52	91	4	131		198	10	108
CAMDEN	262,900	16,465	62.63	9,545	8,609	10	128	14	784	1,028	57	3,067	29	951	463	1,325
County	262,900	3,252	12.37	2,013	1,784	10	62		157		8	1,066		107	58	
Cities, towns, boroughs, and villages	206,968	8,616	41.63	5,634	4,968		56	13	597	596	44	419	28	642	190	1,063
School districts		3,283	(⁶)	1,501	1,501							1,525		53	204	
Townships		1,149	(⁶)	397	356		10	1	30	432	5	57	1	144	11	102
Other civil divisions		165	(⁶)											5		160
CAPE MAY	31,200	5,088	162.12	3,566	3,411		19	1	135	268	18	619	3	203	101	280
County	31,200	619	19.84	420	377		10		33		15	156		11	17	
Cities, towns, boroughs, and villages	21,340	3,372	158.01	2,558	2,451		9	1	97	268	3	76	3	172	22	280
School districts		974	(⁶)	540	540							364		10	60	
Townships		93	(⁶)	48	43				5	10		23		10	2	
CUMBERLAND	71,400	3,385	47.41	1,848	1,781	4	27	3	33	35	12	1,049	5	130	208	98
County	71,400	875	12.25	524	507	4	13				9	243		5	94	
Cities, towns, boroughs, and villages		827	21.45	576	541		12	3	20	34	3	17	4	84	11	98
School districts		1,409	(⁶)	592	592							698		18	101	
Townships		274	(⁶)	141	141		2	2	13	1		91	1	23	2	

ESSEX	864,500	76,259	88.21	52,753	50,066	232	428	81	1,946	3,842	200	7,960	349	3,349	3,048	4,708
County.....	864,500	10,256	11.86	7,248	6,756	232	260	---	---	---	106	431	104	3,362	1,819	---
Cities, towns, boroughs, and villages.....	813,746	56,803	69.80	40,826	38,689	---	166	81	1,800	3,469	85	3,788	245	2,634	1,027	4,739
School districts.....	---	7,727	(¹)	3,817	3,817	---	---	---	---	---	6	3,028	---	2,114	1,08	---
Townships.....	---	1,473	(¹)	862	804	---	2	---	56	250	---	63	---	239	34	19
GLoucester	74,700	4,277	57.26	2,102	2,019	2	37	1	43	115	10	1,352	4	139	262	263
County.....	74,700	1,003	13.43	385	556	2	23	---	4	---	8	350	---	1	69	---
Cities, towns, boroughs, and villages.....	38,817	1,019	26.25	498	452	---	13	1	32	81	1	39	4	98	24	274
School districts.....	---	1,833	(¹)	785	785	---	---	---	---	---	---	856	---	18	174	---
Townships.....	---	422	(¹)	234	226	---	1	---	7	34	1	107	---	22	5	19
HUDSON	701,200	58,826	83.89	45,648	42,131	68	380	9	3,000	1,389	134	4,227	323	2,180	1,101	3,334
County.....	701,200	12,194	17.39	10,669	10,369	68	199	---	3	---	116	309	53	244	893	---
Cities, towns, boroughs, and villages.....	642,242	41,173	64.11	31,832	28,440	---	177	9	2,997	550	16	3,202	270	1,797	372	3,334
School districts.....	---	2,047	(¹)	630	630	---	---	---	---	---	---	1,075	---	31	11	---
Townships.....	---	3,412	(¹)	2,417	2,333	---	4	---	60	839	2	41	---	108	5	---
HUNTERDON	35,000	2,262	64.63	1,155	1,065	1	16	---	73	8	9	870	---	34	174	12
County.....	35,000	873	24.94	403	372	1	9	---	21	---	8	421	---	11	30	---
Cities, towns, boroughs, and villages.....	15,855	224	14.13	185	171	---	7	---	7	2	1	11	---	9	5	11
School districts.....	---	823	(¹)	325	325	---	---	---	---	---	---	390	---	7	131	---
Townships.....	---	342	(¹)	242	197	---	---	---	45	6	---	78	---	7	8	1
MERCER	191,800	12,116	63.17	8,433	7,903	18	95	35	382	238	76	1,734	26	512	448	649
County.....	191,800	2,173	11.33	1,821	1,703	18	48	---	52	---	69	192	---	3	88	---
Cities, towns, boroughs, and villages.....	136,706	7,339	53.68	5,423	5,066	---	43	30	284	148	5	471	26	382	235	649
School districts.....	---	1,893	(¹)	886	886	---	---	---	---	---	---	883	---	18	108	---
Townships.....	---	711	(¹)	303	248	---	4	5	46	90	2	188	---	109	19	---
MIDDLESEX	220,700	14,427	65.37	8,158	7,607	20	51	---	480	655	100	3,472	13	600	338	1,091
County.....	220,700	2,750	12.46	1,704	1,568	20	32	---	84	---	76	913	2	6	49	---
Cities, towns, boroughs, and villages.....	156,611	6,645	42.43	4,323	4,006	---	17	---	300	356	17	327	11	368	202	1,041
School districts.....	---	3,743	(¹)	1,508	1,508	---	---	---	---	---	---	106	---	84	74	---
Townships.....	---	1,289	(¹)	623	525	---	2	---	90	299	7	106	---	182	13	50
MONMOUTH	154,400	13,150	85.17	7,488	6,915	120	10	---	443	324	112	2,583	7	545	1,141	960
County.....	154,400	1,472	9.53	1,025	776	120	---	---	129	---	96	273	---	33	44	---
Cities, towns, boroughs, and villages.....	103,376	6,745	65.25	4,272	3,988	---	9	---	275	256	15	163	7	384	747	901
School districts.....	---	4,088	(¹)	1,661	1,661	---	---	---	---	---	---	2,040	---	41	346	---
Townships.....	---	845	(¹)	530	490	---	1	---	39	68	1	100	---	87	4	49

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes						Special assess- ments and in- terest	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and per- son assess- ments	High- ways, privi- leges, depart- ments and in- terest	Earn- ings of public service enter- prises
				Total	General property	Special		Poll	Li- censes and perm- its						
						Inheri- tance	All other								
MORRIS	115,200	\$7,917	\$68.72	\$4,427	\$4,095	\$22	\$42		\$298	\$121	\$24	\$32	\$176	\$419	\$700
County	115,200	1,806	15.68	1,462	1,282	22	26		132		16		21	90	
Cities, towns, boroughs, and villages	66,871	2,256	33.74	1,233	1,159		3		71	111	7	32	96	28	686
School districts	3,108	1,172	(²)	1,172	1,172				65	10			29	278	
Townships	747	747	(²)	560	482		13				1		30	23	14
OCEAN	34,900	4,120	118.05	2,105	2,028	2	24	\$1	50	188	4	1,301	78	230	213
County	34,900	1,405	40.26	559	546	2	11				3	717	6	120	
Cities, towns, boroughs, and villages	10,764	1,106	102.75	667	627		7		33	126	1		48	11	212
School districts	989	404	(²)	404	404								7	97	
Townships	640	640	(²)	475	451		6	1	17	62			17	2	1
PASSAIC	309,500	23,301	75.29	16,772	15,548	33	112	24	1,055	720	121	68	692	384	2,208
County	309,500	3,784	12.23	3,316	3,138	33			145		87		17	29	
Cities, towns, boroughs, and villages	294,542	18,011	61.15	12,753	11,721		109	24	899	690	31	68	659	331	2,208
School districts	1,193	523	(²)	523	523								15	11	
Townships	313	313	(²)	180	166		3		11	30	3		1	13	
SALEM	36,900	1,927	52.22	1,066	1,025	4	7	2	48	1	11		47	98	35
County	36,900	724	19.62	459	436	4			19		10			17	
Cities, towns, boroughs, and villages	17,146	238	13.88	159	133										
School districts	759	314	(²)	314	314		7	1	18		1		22	12	35
Townships	206	206	(²)	154	142					1			10	67	
SOMERSET	68,100	4,044	59.38	2,129	1,914	115	24		11	94	47	3	190	234	33
County	68,100	1,037	15.23	736	569	115	20		32		40		6	18	
Cities, towns, boroughs, and villages	45,165	907	20.08	569	540		4		25	92	6				
School districts	1,649	609	(²)	609	609								93	19	25
Townships	451	451	(²)	215	196				19	2	1		19	183	8

SUSSEX	28,300	2,539	89.72	1,294	8	16	12	14	757	6	200	153	115
County	28,300	1,091	38.55	1,533	8	9	2	13	263	---	183	69	---
Cities, towns, boroughs, and villages	16,087	420	26.16	286	---	7	5	1	13	---	6	3	111
School districts	784	784	(^a)	310	---	---	---	---	390	---	9	75	---
Townships	---	244	(^a)	165	---	---	5	---	61	6	2	6	4
UNION	323,100	27,214	84.23	15,801	57	129	678	158	3,910	37	1,025	443	3,371
County	323,100	3,922	12.14	3,181	57	58	152	133	419	---	50	139	---
Cities, towns, boroughs, and villages	256,557	15,633	60.93	9,194	---	51	461	20	745	32	755	142	3,371
School districts	4,901	4,901	(^a)	2,014	---	---	---	---	2,659	---	98	130	---
Townships	---	2,758	(^a)	1,412	---	20	65	5	87	5	122	32	---
WARREN	50,000	3,010	60.20	1,463	4	3	31	54	1,304	3	36	129	2
County	50,000	1,080	20.60	363	4	---	11	53	609	---	---	5	---
Cities, towns, boroughs, and villages	31,495	586	18.61	494	---	3	11	1	48	---	13	10	1
School districts	1,087	1,087	(^a)	430	---	---	---	---	537	---	17	113	---
Townships	---	297	(^a)	176	---	---	9	---	110	3	6	1	1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

^a Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of public, general, departmental, and enterprises	Earnings of public, general, departmental, and enterprises	
				Total	General property	Special	Poll	Licenses and permits								
Grand total	3,357,246	\$195,584	\$58.26	\$136,805	\$126,960	\$734	\$186	\$9,035	\$11,662	\$389	\$11,692	\$779	\$9,970	\$3,776	\$30,611	\$30,611
30,000 population and over	2,127,179	142,954	67.20	106,127	98,180	566	174	7,207	4,673	175	10,166	690	6,371	2,409	12,343	12,343
Newark	445,700	34,980	78.48	25,730	24,566	96	41	1,027	1,514	50	2,446	201	1,565	679	2,795	2,795
Jersey City	319,000	21,127	66.23	16,044	14,200	110	7	1,718	305	5	1,552	193	1,123	129	1,776	1,776
Paterson	138,800	9,110	65.63	6,263	5,699	54	16	494	225	16	619	47	373	286	1,281	1,281
Trenton	123,900	6,912	55.79	5,140	4,794	40	29	277	112	3	444	25	347	234	607	607
Camden	119,000	5,936	49.88	4,219	3,642	54	13	510	181	32	379	22	376	113	614	614
Elizabeth	116,900	5,511	47.14	3,932	3,623	22	13	274	274	5	471	26	372	64	367	367
Bayonne	90,500	6,263	69.43	4,717	4,454	11	—	252	42	21	537	21	149	31	785	785
East Orange	70,100	4,245	60.56	3,108	2,886	18	8	196	210	5	298	12	204	45	363	363
Atlantic City	68,100	9,267	136.08	7,055	6,499	—	—	556	49	2	569	30	420	206	936	936
Passaic	62,969	4,961	78.80	3,812	3,609	42	4	157	19	7	292	11	157	23	640	640
Irvington	60,500	2,824	46.68	2,037	1,931	6	15	85	350	5	248	7	97	80	—	—
Hoboken	59,261	4,276	72.16	3,419	3,191	17	1	210	23	4	320	18	148	38	308	308
Union City	58,659	3,278	55.88	2,724	2,574	24	1	125	23	1	321	13	112	84	—	—
Clifton	49,400	2,779	56.26	2,154	1,946	5	4	199	295	3	202	5	26	15	79	79
Perth Amboy	43,700	2,577	58.97	1,959	1,891	—	—	68	52	7	124	5	98	18	314	314
Montclair	43,600	4,066	93.26	2,947	2,741	20	6	90	298	4	222	10	150	44	391	391
Kearny	42,400	2,848	67.17	2,015	1,541	1	—	473	122	2	216	11	119	49	314	314
Bloomfield	40,000	2,502	62.55	1,705	1,596	7	10	92	176	7	183	5	126	28	272	272
West New York	38,000	2,213	58.24	1,876	1,803	5	—	68	7	1	229	9	63	28	—	—
Orange	35,700	2,333	65.35	1,693	1,603	10	1	79	37	3	208	8	133	33	218	218
Painfield	35,200	2,459	69.86	1,927	1,820	12	5	90	217	7	165	6	112	25	—	—
New Brunswick	34,800	2,103	60.43	1,360	1,302	12	—	76	84	5	112	5	76	148	283	283
Garfield	31,000	364	11.74	281	260	—	—	1	60	—	9	25	25	9	—	—

8,000 to 30,000 population	641,707	28,251	44.02	16,177	15,118	78	3	978	3,539	51	582	62	1,718	875	5,247
Belleville.....	28,900	1,047	36.23	608	579	2	---	27	177	1	22	---	94	10	135
West Orange.....	25,800	1,081	42.68	761	704	3	---	54	159	2	28	---	67	64	---
Hackensack.....	25,700	1,097	42.68	690	634	13	---	52	283	3	25	---	77	10	---
Nutley.....	22,500	1,164	68.2	682	642	2	---	38	278	2	19	---	46	3	134
Linden.....	21,200	1,516	71.49	1,243	1,223	8	---	12	142	---	36	---	75	20	---
Phillipsburg.....	19,600	401	20.46	347	343	---	---	4	14	1	24	---	5	9	1
Long Branch.....	19,200	825	42.97	678	625	---	---	53	24	1	30	---	81	10	---
Englewood.....	18,900	878	46.46	674	639	---	---	35	75	2	22	---	81	13	---
Westfield.....	17,000	732	43.06	442	412	5	---	25	212	2	18	---	45	13	---
Cliffside Park.....	16,900	385	22.78	212	196	---	---	13	100	1	8	---	64	---	---
Rahway.....	16,900	695	41.12	451	423	3	2	23	69	1	12	---	49	2	111
Bridgeton.....	15,700	298	18.74	190	175	5	---	19	---	3	9	---	23	4	60
Rutherford.....	15,800	444	28.10	320	314	---	---	15	58	1	15	---	35	6	---
Harrison.....	15,601	746	47.82	523	396	5	---	132	21	1	18	---	47	1	135
Morristown.....	15,600	860	55.13	472	446	---	---	26	---	1	10	---	25	5	315
Asbury Park.....	15,400	1,987	120.03	1,212	1,167	---	---	45	45	5	16	---	82	532	90
Summit.....	15,300	3,746	244.84	652	643	---	---	9	166	2	17	---	11	5	2,893
Millville.....	14,700	385	26.19	265	280	4	---	1	15	---	8	---	38	7	28
South Orange.....	14,700	1,157	78.71	755	756	---	---	29	136	1	25	---	72	24	112
Roselle.....	14,300	508	35.52	284	271	1	---	12	183	---	10	---	25	6	---
Gloucester.....	14,000	493	35.21	336	318	---	---	18	50	5	4	---	33	1	64
Carle Place.....	13,600	300	22.06	250	239	---	---	11	24	1	7	---	18	---	---
Collingswood.....	13,400	545	40.67	213	201	---	---	12	2	1	6	---	42	---	280
Hawthorne.....	13,000	445	34.23	267	249	5	---	13	14	---	48	---	39	3	74
Pleasantville.....	12,600	279	22.14	256	249	---	---	7	---	---	7	---	---	7	9
Lodi.....	12,100	354	29.26	159	149	2	---	8	84	1	5	---	19	6	80
Red Bank.....	12,000	396	33.00	263	247	---	---	16	7	1	9	---	30	5	81
South River.....	11,500	284	24.70	29	25	---	---	4	33	1	2	---	27	---	192
Burlington.....	11,200	209	18.66	123	91	---	---	32	13	1	4	---	37	31	---
North Plainfield.....	10,200	230	22.55	124	120	---	---	4	43	1	27	---	30	2	---
Dover.....	10,100	314	31.09	240	227	---	---	13	---	2	---	---	4	---	68
Fairview.....	9,800	216	22.04	136	127	---	---	9	64	---	4	---	12	---	---
Bergenfield.....	9,700	571	58.87	186	179	---	---	7	347	1	6	---	19	7	5
Audubon.....	9,600	237	24.69	131	114	---	---	17	60	1	4	---	33	8	---
Roselle Park.....	9,600	270	28.13	138	130	---	---	8	75	1	6	---	46	4	---
Secaucus.....	9,600	172	17.92	137	126	1	---	10	6	---	4	---	24	---	---
Wallington.....	9,600	99	10.31	34	28	---	---	6	41	1	2	---	8	1	12
Haddonfield.....	9,400	301	32.02	177	171	2	---	4	---	---	3	---	32	30	56
North Arlington.....	9,400	525	55.85	246	239	---	---	7	225	---	3	---	18	1	32
Fort Lee.....	9,300	709	76.24	422	407	1	---	14	186	1	7	---	85	7	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 2 For most places of less than 30,000 population the poll tax is included with the general property tax.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS														
		Total	Per capita	Taxes					Special assessments and permits	Fines, forfeitures, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Special	Poll	Licenses and permits								
8,000 to 30,000 population—Continued																
Highland Park.....	9,300	\$312	\$33.55	\$135	\$131	\$1		\$3	\$61		\$6		\$20	\$2	\$88	
Sayreville.....	8,900	222	24.94	124	75	1		48	16		24		26	1	30	
South Amboy.....	8,600	246	28.60	153	88			68	4	3	\$1		21	1	63	
Woodbury.....	8,600	266	30.93	157	143	6		8	10	1	6		25	3	64	
Somerville.....	8,500	181	21.29	126	121	4		3	15	9			19	10		
Salem.....	8,200	123	15.00	75	63	4	\$1	7		3			9	1	35	
2,500 to 8,000 population.....																
Hammononton.....	399,820	15,813	39.55	9,391	8,810	64	8	509	2,502	41	542	18	1,279	241	1,799	
Vineland.....	7,656	169	22.07	102	95			7	11	1	4	1	9	1	40	
Madison.....	7,556	140	18.53	82	82	3			19				23	10	10	
Bound Brook.....	7,481	330	44.11	124	116		3	8	8	1	5		13	7	172	
Glen Ridge.....	7,372	203	27.54	122	113			9	18	1	44		14	4		
	7,365	395	53.63	263	251	1		11	21	2	21		17	3	68	
Bogota.....	7,341	338	46.04	262	271	3	1	7	34	1	8		11	1	1	
Verona.....	7,161	397	55.44	221	209	1		11	62	1	38		21	3	51	
Paulsboro.....	7,121	156	21.91	44	37	1		6	1		2		8	1	100	
East Rutherford.....	7,080	154	21.75	110	91			19	6	1	5		28	4		
Palisades Park.....	7,065	276	39.07	109	103		1	5	135		3		16	13		
Princeton.....	6,992	273	39.04	189	183		1	5	33	2	22		26	1		
Freehold.....	6,894	187	27.13	89	80	5		4	7	1	4		7	5	74	
Boonton.....	6,866	109	15.88	104	103			1		1	3			1		
Ventnor.....	6,674	968	145.04	781	766			15	14		21		45	8	99	
Guttenberg.....	6,535	142	21.73	121	113	2		6	3	3	3		12	3		
Fairlawn.....	5,990	207	34.56	97	91			6	31	1	3		29	2	44	
Prospect Park.....	5,909	73	12.35	49	45	1		3	9		11		4	5		
Pennsgrove.....	5,895	61	10.35	53	46			10		1	2					
Dumont.....	5,861	238	40.61	103	92	1		6	109	1	3		15	7		
Metuchen.....	5,748	211	36.71	131	126			5	53		3		19	5		

Tenafly.....	5,469	378	66.68	193	185	2	6	129	6	6	50	50	1
Rahbrack Heights.....	5,658	173	30.58	72	64	1	7	77	20	23	19	39	1
Ocean City.....	5,625	1,164	210.68	956	936	1	20	144	2	2	39	39	14
Marville.....	5,441	24	9.37	24	21	1	3	5	3	2	8	8	1
Carlstadt.....	5,425	105	19.35	77	72	1	5	5	5	2	20	20	1
Pitman.....	5,411	195	36.04	114	108	2	4	10	4	4	18	5	41
Newton.....	5,401	120	22.22	76	69	6	1	1	10	2	3	3	39
Haddon Heights.....	5,394	199	36.89	82	72	1	10	61	1	3	21	31	1
Lenia.....	5,350	343	64.11	123	116	1	6	148	1	5	18	18	48
Wildwood.....	5,330	826	154.97	634	572	6	55	12	13	13	46	2	119
Wood Ridge.....	5,159	231	44.78	77	73	1	4	112	4	2	38	2	2
Dunellen.....	5,148	107	20.78	61	56	1	4	6	4	14	13	12	2
Caldwell.....	5,144	231	44.91	113	104	1	9	15	1	20	14	5	63
South Plainfield.....	5,017	113	22.39	47	43	1	4	15	4	26	21	4	4
Palmira.....	4,968	79	15.90	32	27	1	4	27	1	3	12	4	4
Keyport.....	4,940	141	28.54	81	78	1	2	2	2	24	3	3	28
Westwood.....	4,861	142	29.21	47	45	1	2	67	2	15	13	13	2
Gladon.....	4,812	140	29.09	44	33	1	11	26	1	7	10	10	62
Glassboro.....	4,799	124	25.84	53	48	2	3	29	3	3	16	14	3
East Paterson.....	4,779	258	53.99	93	89	1	4	119	1	3	10	1	31
Barlran.....	4,751	44	9.26	30	29	1	1	4	1	9	9	1	1
Ridgely.....	4,671	369	78.00	124	116	1	8	186	8	54	54	2	2
Totowa.....	4,600	89	19.35	16	11	1	5	31	1	6	11	2	24
Lambertville.....	4,518	71	13.71	68	67	1	1	1	1	2	2	2	2
Washington.....	4,410	76	17.23	52	44	3	5	2	2	14	8	8	8
Bordentown.....	4,405	115	26.11	64	56	2	6	1	6	1	18	1	29
Glen Rock.....	4,389	225	51.50	100	92	1	7	75	1	5	43	1	1
Franklin.....	4,176	108	25.86	61	60	1	1	1	1	6	1	1	39
Little Ferry.....	4,155	83	19.98	71	67	1	4	6	1	10	10	1	1
Edgewater.....	4,089	455	111.27	424	416	1	7	6	1	13	11	11	1
Chatham.....	3,869	132	34.12	41	35	1	6	31	6	5	11	11	44
Orklyn.....	3,843	91	23.68	36	35	1	2	28	2	2	24	1	1
Warren.....	3,683	35	9.50	13	11	1	2	4	2	2	7	1	20
Midland Park.....	3,638	73	20.07	40	38	1	2	4	2	2	7	1	19
Merchantville.....	3,692	106	29.51	77	74	1	3	10	1	2	16	16	1
Middlesex.....	3,504	43	12.27	10	2	1	8	8	2	2	23	23	53
Belmar.....	3,491	337	96.63	216	194	1	22	12	2	4	21	21	33
Egg Harbor.....	3,478	82	23.68	27	22	1	4	17	1	2	12	4	36
Westville.....	3,462	77	22.24	31	25	1	6	17	1	5	12	4	8
Maywood.....	3,398	270	79.46	73	68	1	5	181	3	3	12	1	1
Butler.....	3,392	89	25.35	30	28	1	1	14	1	2	10	4	26
Garwood.....	3,344	75	22.43	52	50	1	2	16	2	3	2	2	2
Bernardsville.....	3,336	90	26.98	82	81	1	1	2	1	5	2	2	2
Bradley Beach.....	3,306	365	110.41	232	216	1	16	7	1	5	28	1	99
Ramsey.....	3,258	107	32.84	58	51	1	7	7	1	2	15	15	25

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assessments and escheats	Fines, Subventions and grants	Donations, gifts, pension and assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Special	Poll	Li-censes and permits							
2,500 to 8,000 population—Continued															
Rockaway.....	3,132	\$46	\$14.69	\$41	\$38	\$1		\$2	\$3				\$1		
Wanaque.....	3,119	53	16.99	31	28			3	2				4		
Pompton Lakes.....	3,104	130	41.88	52	44	2		6	12				21	\$1	\$15
West Paterson.....	3,101	73	23.54	13	8			5	46				6	1	40
Hackettstown.....	3,038	59	19.42	55	54			1							3
Hightstown.....	3,012	86	28.55	54	52	2							4		25
Milltown.....	2,994	94	31.40	12	9	1		2					9	9	71
Hillsdale.....	2,959	95	32.11	48	45			3	36						4
Margate City.....	2,913	276	94.75	211	200			11	29				21	1	16
West Caldwell.....	2,911	105	35.07	47	41			6	22	1			9	5	
Woodlynne.....	2,878	37	12.86	21	20			1	10				5		
Beverly.....	2,864	78	27.23	29	26			3	19				25	4	
Northfield.....	2,804	72	25.68	53	50			3	5	1			10		
Flemington.....	2,729	39	14.29	35	29	4		2					1	1	
East Newark.....	2,686	88	32.76	56	52	1		3		1				9	16
Paramus.....	2,649	37	13.97	20	18			2	2				13		
Cape May.....	2,637	325	123.25	229	221	1		7	4				25	9	50
Clementon.....	2,605	58	22.26	24	22			2	8				1		21
New Milford.....	2,556	145	56.73	78	75			3	37				28		
Bloomington.....	2,543	53	20.84	22	21			1	6				5	4	
Lindenwald.....	2,523	44	17.44	32	31			1	5	1			4		
Closter.....	2,502	69	27.58	19	14	2		3	34	1			10	2	
Less than 2,500 population.....	188,540	8,566	45.43	5,110	4,752	26	\$1	331	948	22	402	9	602	251	1,222

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		GOVERNMENTAL-COST PAYMENTS														
		Operation and maintenance of general departments														
		Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....		\$537,024	\$139.97	\$308,575	\$31,336	\$45,943	\$19,313	\$24,366	\$41,653	\$115,517	\$2,414	\$6,069	\$9,355	\$16,597	\$54,370	\$156,992
State government.....		119,556	28.93	170,854	5,449	5,053	1,825	10,618	17,967	24,349	129	505	2,349		3,893	44,839
Counties.....		71,451	17.29	45,582	11,494	2,651	3,373	8,597	13,733		121	2,073	2,902		7,844	18,025
Cities, towns, boroughs, and villages.....		228,098	67.94	134,632	11,915	34,863	13,437	11,727	9,487	43,908	2,019	3,373	3,903	14,712	30,814	47,940
School districts.....		60,785	(¹)	46,622						46,622				580	5,243	8,920
Townships.....		19,831	(¹)	10,885	2,478	3,375	678	3,424	466		145	118	201	1,305	4,149	4,267
Other civil divisions ¹		37,253	(¹)											1,305	2,957	32,991
ATLANTIC.....		14,514	110.12	9,877	945	2,419	875	1,107	581	3,239	127	223	361	953	2,613	1,071
County.....		2,110	16.01	1,658	322	405	120	380	351	3	67		10		230	155
Cities, towns, boroughs, and villages.....		10,262	91.77	6,526	575	1,996	749	648	225	1,700	60	223	350	945	2,130	661
School districts.....		1,890	(¹)	1,536						1,536					163	191
Townships.....		252	(¹)	157	48	18	6	79	5				1	8	23	64
BERGEN.....		31,957	81.67	19,677	2,443	3,159	767	2,752	1,109	8,693	183	81	490	678	5,117	6,485
County.....		6,264	16.01	3,381	829	378	67	1,083	791	5			228		2,271	612
Cities, towns, boroughs, and villages.....		12,127	39.73	6,335	1,343	2,265	630	1,377	288		122	60	250	463	2,726	2,693
School districts.....		11,001	(¹)	8,688						8,688					1,018	1,295
Townships.....		2,565	(¹)	1,273	271	516	70	292	30		61	21	12	215	1,761	316

¹ Includes \$2,610,448, payments for development and conservation of natural resources by State government.² Not computed.³ Includes New Jersey's portion of the Delaware River Joint Commission and of the Port of New York Authority, data for which are not distributed by counties.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recrea-tion	Miscel-lane-ous			
BURLINGTON.	\$4,993	\$52.23	\$3,993	\$328	\$273	\$198	\$785	\$274	\$1,936	\$23	\$11	\$125	\$121	\$441	\$478
County	1,303	13.63	1,179	125	99	112	485	248	5	17	5	88	66	58	58
Cities, towns, boroughs, and villages.	2,449	16.40	1,302	76	60	45	95	12	1,931	2	5	7	26	98	23
School districts	2,289	(^o)	1,931											124	224
Townships	952	(^o)	541	127	114	41	205	14		4	6	30	95	153	163
CAMDEN.	18,904	71.91	12,024	1,304	1,884	713	913	1,245	5,009	91	208	657	843	3,319	2,718
County	3,765	14.32	2,210	617	176	194	134	807	3	21	88	170	454	1,101	2,718
Cities, towns, boroughs, and villages.	10,632	51.37	6,629	568	1,578	480	644	414	2,272	69	120	484	690	2,023	1,290
School districts	3,249	(^o)	2,734						2,734					352	163
Townships	1,131	(^o)	451	119	130	39	135	24		1		3	103	414	163
Other civil divisions.	127	(^o)											50	76	1
CAPE MAY.	5,653	181.19	3,108	602	523	222	571	160	848	15	112	55	233	955	1,357
County	986	31.60	554	125	39	31	244	95	4			15	15	154	278
Cities, towns, boroughs, and villages.	3,613	168.31	1,635	453	479	189	299	62		13	112	28	233	715	1,030
School districts	942	(^o)	844						844					83	15
Townships	112	(^o)	75	24	5	2	28	3		1		12		3	34
CUMBERLAND.	3,086	51.62	2,566	420	140	100	394	252	1,197	13	18	32	81	407	632
County	774	10.84	712	200	10	33	228	210	3			28	47	15	15
Cities, towns, boroughs, and villages.	848	21.99	453	82	124	63	115	37		13	18	1	81	233	81
School districts	1,735	(^o)	1,194						1,194				104	104	437
Townships	329	(^o)	207	138	6	4	51	5				3		23	99
ESSEX.	94,846	108.71	56,452	5,168	10,147	5,864	3,302	7,446	20,672	702	1,620	1,531	3,228	11,014	24,152
County	15,595	18.04	9,816	2,156	435	1,125	690	3,519	571	3	921	496	1,904	3,875	1,904
Cities, towns, boroughs, and villages.	69,185	85.02	38,869	2,827	9,296	4,597	2,485	3,905	14,322	680	748	1,009	3,209	7,843	18,264
School districts	8,465	(^o)	6,779						5,779					1,683	1,683
Townships	1,601	(^o)	988	185	416	142	127	22		19	51	26	19	1,003	1,330

4, 182	2, 741	385	135	54	444	119	1, 530	3	7	64	173	527	741
County	2, 551	218	7	23	162	104	1	-----	4	32	-----	77	172
Cities, towns, boroughs, and villages	439	111	106	24	165	9	1, 523	3	3	18	163	226	124
School districts	1, 529	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	154	281
Townships	(5)	56	22	7	117	6	-----	-----	-----	14	10	70	164
55, 98	2, 741	385	135	54	444	119	1, 530	3	7	64	173	527	741
10, 71	2, 551	218	7	23	162	104	1	-----	4	32	-----	77	172
24, 53	439	111	106	24	165	9	1, 523	3	3	18	163	226	124
(5)	1, 529	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	154	281
(5)	(5)	56	22	7	117	6	-----	-----	-----	14	10	70	164
95, 34	46, 472	5, 116	11, 170	4, 060	2, 613	5, 506	14, 578	457	1, 208	1, 764	1, 577	9, 248	9, 555
18, 31	9, 405	2, 846	432	885	1, 013	2, 962	4	4	1, 475	788	-----	1, 517	1, 920
49, 633	33, 889	2, 039	9, 897	3, 083	1, 391	2, 496	12, 849	456	722	956	1, 577	6, 556	7, 611
77, 28	1, 725	-----	-----	-----	-----	-----	1, 725	-----	-----	-----	-----	207	18
(5)	1, 453	281	841	92	209	48	-----	1	11	20	-----	988	6
60, 00	1, 536	205	52	13	434	72	721	11	2	26	6	122	436
21, 23	452	138	18	-----	227	42	3	8	-----	16	-----	50	241
743	164	29	33	11	73	12	-----	3	2	1	6	25	57
15, 89	718	-----	-----	-----	-----	-----	718	-----	-----	-----	-----	31	3
(5)	202	38	1	2	134	18	-----	-----	-----	9	-----	16	135
79, 58	10, 542	739	1, 595	923	1, 066	1, 539	3, 874	126	212	439	507	1, 464	2, 750
3, 330	2, 252	362	9	236	242	1, 056	3	-----	22	322	-----	294	784
9, 053	6, 112	268	1, 446	656	551	420	2, 350	116	190	115	507	922	1, 512
(5)	1, 521	-----	-----	-----	-----	-----	1, 521	-----	-----	-----	-----	188	234
(5)	1, 657	109	140	31	302	63	-----	10	-----	2	-----	50	220
72, 16	10, 001	1, 130	1, 336	576	1, 164	697	4, 563	78	100	357	773	2, 097	3, 064
13, 91	1, 740	484	110	181	380	374	6	-----	205	-----	-----	300	1, 030
45, 90	4, 314	449	940	350	476	240	1, 545	72	89	144	724	1, 064	1, 087
(5)	3, 012	-----	-----	-----	-----	-----	3, 012	-----	-----	-----	-----	332	1, 535
(5)	835	197	277	45	308	83	-----	6	11	8	49	401	402
107, 40	9, 490	1, 635	1, 210	495	1, 262	638	3, 452	45	635	118	776	2, 227	4, 089
2, 991	1, 453	494	63	51	260	505	4	-----	76	76	-----	360	1, 178
Cities, towns, boroughs, and villages	4, 003	997	1, 019	392	774	110	-----	40	635	36	736	1, 453	1, 715
School districts	3, 448	-----	-----	-----	-----	-----	3, 448	-----	-----	-----	-----	307	1, 068
Townships	(5)	144	128	52	228	23	-----	5	-----	6	40	107	1, 128
8, 864	5, 712	687	507	239	1, 121	360	2, 581	31	50	136	602	585	1, 965
2, 069	1, 337	343	94	59	460	298	3	-----	3	77	-----	145	587
Cities, towns, boroughs, and villages	1, 190	204	328	153	334	45	-----	23	47	56	587	184	539
School districts	2, 578	-----	-----	-----	-----	-----	2, 578	-----	-----	-----	-----	229	531
Townships	(5)	140	85	27	327	17	-----	8	-----	3	15	27	308
112, 38	2, 483	606	184	93	612	119	839	15	8	7	203	399	837
34, 10	766	333	16	39	276	98	3	-----	-----	1	-----	75	349
Cities, towns, boroughs, and villages	1, 040	96, 62	135	114	37	168	9	3	6	4	201	186	177
School districts	1, 168	-----	-----	-----	-----	-----	836	-----	-----	-----	-----	74	258
Townships	(5)	138	54	17	168	12	-----	12	2	2	-----	64	53

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, BOROUGHS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Out-lays	Inter-est	Opera-tion and main-tenance of public-service enter-prises
			Total	General govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recrea-tion	Miscel-lane-ous			
PASSAIC.....	\$25, 116	\$81. 15	\$15, 921	\$1, 693	\$2, 786	\$1, 235	\$1, 538	\$1, 263	\$6, 553	\$152	\$267	\$404	\$1, 353	\$3, 019	\$4, 823
County.....	4, 779	15. 44	2, 617	946	161	47	671	617	3	—	50	122	654	1, 508	1, 508
Cities, towns, boroughs, and villages.....	18, 711	63. 53	12, 066	695	2, 575	1, 176	827	663	5, 475	147	216	282	1, 341	2, 255	3, 059
School districts.....	1, 289	(c)	1, 075	—	—	—	—	—	1, 075	—	—	—	—	85	129
Townships.....	1, 337	(c)	52	52	50	12	40	13	—	5	1	—	12	25	127
SALEM.....	1, 897	51. 41	1, 358	170	69	69	284	99	651	3	3	10	51	70	418
County.....	601	16. 29	399	97	21	25	156	90	2	—	—	8	—	14	188
Cities, towns, boroughs, and villages.....	254	14. 81	175	32	33	43	53	7	—	3	2	2	51	26	2
School districts.....	864	(c)	649	—	—	—	—	—	649	—	—	—	—	24	191
Townships.....	178	(c)	135	41	15	1	75	2	—	—	1	—	—	6	37
SOMERSET.....	4, 411	64. 77	3, 024	332	255	75	748	148	1, 360	16	11	79	27	327	1, 033
County.....	1, 079	15. 84	732	147	50	31	358	86	3	—	1	58	114	233	233
Cities, towns, boroughs, and villages.....	1, 126	24. 93	696	117	162	40	212	39	—	15	10	11	19	107	394
School districts.....	1, 624	(c)	1, 357	—	—	—	—	—	1, 357	—	—	—	—	92	175
Townships.....	582	(c)	329	68	43	4	180	23	—	1	—	10	8	14	231
SUSSEX.....	2, 618	92. 51	1, 755	207	66	31	643	96	692	—	6	14	84	161	618
County.....	1, 201	42. 44	721	126	26	5	462	86	3	—	—	13	—	79	401
Cities, towns, boroughs, and villages.....	588	24. 16	197	45	39	24	74	9	—	—	6	—	81	47	63
School districts.....	740	(c)	689	—	—	—	—	—	689	—	—	—	—	26	25
Townships.....	289	(c)	145	36	1	2	107	1	—	—	—	1	3	9	129
UNION.....	34, 938	108. 13	17, 145	1, 482	2, 928	837	1, 611	1, 742	7, 255	179	781	330	3, 071	3, 833	10, 899
County.....	4, 874	15. 09	3, 102	436	87	108	499	1, 213	4	—	609	146	616	616	1, 566
Cities, towns, boroughs, and villages.....	21, 342	83. 19	8, 974	769	2, 331	649	878	477	3, 395	108	158	149	3, 071	1, 908	7, 389
School districts.....	5, 771	(c)	3, 856	—	—	—	—	—	3, 856	—	—	—	—	572	1, 843
Townships.....	2, 951	(c)	1, 213	277	510	80	234	52	—	11	14	35	—	737	1, 001

WARREN.....	3, 119	62 38	1, 884	200	51	49	355	191	925	15	1	7	181	1, 052
County.....	1, 085	21 70	545	150	15	1	189	181	2	4	-----	3	15	525
Cities, towns, boroughs, and villages.....	635	20 16	288	101	33	46	88	8	-----	11	1	-----	87	259
School districts.....	1, 099	(?)	923	-----	-----	-----	-----	-----	923	-----	-----	-----	65	111
Townships.....	300	(?)	128	39	3	2	78	2	-----	-----	-----	4	14	157

: Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGHES, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Oper-ation and main-tenance of pub-lic serv-ice en-ter-prises	Interest	Outlays
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Miscel-laneous			
Grand total.....	\$228, 098	\$67. 94	\$134, 632	\$11, 915	\$34, 963	\$13, 437	\$11, 727	\$9, 487	\$43, 908	\$2, 019	\$3, 373	\$3, 903	\$14, 712	\$30, 814	\$47, 940
30,000 population and over.....	173, 014	81. 33	108, 095	6, 225	26, 889	10, 770	5, 771	8, 312	43, 468	1, 566	2, 265	2, 829	7, 385	21, 267	36, 267
Newark.....	45, 725	102. 69	26, 065	1, 628	6, 328	3, 152	1, 210	3, 143	9, 078	441	424	661	1, 971	4, 704	12, 985
Jersey City.....	27, 456	86. 07	18, 086	1, 070	5, 673	1, 800	654	1, 863	5, 998	248	436	544	787	3, 763	4, 820
Paterson.....	9, 849	70. 96	6, 784	223	1, 467	635	420	389	3, 237	90	124	199	530	828	1, 707
Trenton.....	8, 568	69. 15	5, 850	230	1, 359	623	486	401	2, 350	104	184	113	482	866	1, 340
Camden.....	7, 935	66. 68	5, 303	323	1, 209	408	361	383	2, 272	41	115	191	365	1, 219	1, 048
Elizabeth.....	10, 955	93. 71	4, 434	202	1, 061	362	280	238	2, 057	63	66	105	152	723	5, 646
Bayonne.....	7, 966	88. 02	5, 231	292	1, 150	511	297	256	2, 464	70	60	131	261	789	1, 985
East Orange.....	4, 783	68. 23	3, 040	189	625	370	234	103	1, 314	72	79	54	224	592	927
Atlantic City.....	8, 018	117. 74	5, 364	341	1, 699	624	357	196	1, 700	56	185	206	766	1, 534	354
Passaic.....	4, 581	72. 76	3, 012	169	639	366	106	207	1, 371	44	60	50	573	1, 669	327
Irvington.....	3, 474	57. 42	2, 280	84	424	161	190	190	1, 101	27	57	46	---	370	824
Hoboken.....	4, 031	68. 02	3, 239	217	926	316	50	77	1, 412	42	73	126	264	526	2
Union City.....	3, 272	55. 78	2, 673	154	677	272	104	76	1, 260	25	34	71	---	351	248
Clifton.....	2, 715	54. 96	1, 600	107	338	107	101	46	867	9	20	5	79	549	487
Perth Amboy.....	2, 800	64. 07	1, 697	106	286	165	83	91	812	29	55	70	149	440	514
Montclair.....	4, 137	94. 89	2, 519	184	458	225	151	101	1, 241	57	58	44	164	685	769
Keasbey.....	3, 325	78. 42	1, 998	98	565	155	105	103	861	33	43	35	146	493	488
Bloomfield.....	2, 864	71. 60	1, 619	96	312	153	70	59	861	19	36	13	181	426	638
West New York.....	2, 495	65. 66	1, 904	112	527	160	78	51	854	27	69	26	---	292	299
Orange.....	2, 283	64. 23	1, 606	99	304	155	99	162	727	1	31	28	107	256	324
Plainfield.....	2, 627	74. 63	1, 769	90	407	79	152	46	898	40	21	22	---	281	577
New Brunswick.....	2, 340	67. 24	1, 614	117	314	115	125	96	733	22	30	62	184	301	241
Garfield.....	2, 805	25. 97	1, 408	85	141	56	58	35	---	6	---	---	---	380	17

8,000 to 30,000 population	29,508	46,08	13,810	2,810	4,422	1,436	2,573	819	440	285	665	360	4,887	4,993	5,878
Belleville.....	988	33.15	529	107	174	57	89	53	---	15	8	26	112	127	190
West Orange.....	1,516	58.76	679	94	205	91	154	38	---	1	26	70	---	207	630
Hackensack.....	1,675	66.18	793	170	285	110	149	46	---	21	11	1	---	239	643
Nutley.....	1,920	40.89	378	118	110	27	65	12	---	---	5	41	69	191	282
Linden.....	1,638	77.24	1,090	136	253	35	97	105	440	20	3	1	---	255	293
Phillipsburg.....	448	22.86	155	68	12	39	23	7	---	6	---	---	1	76	216
Long Branch.....	908	47.29	471	89	161	47	115	27	---	8	15	9	---	165	272
Englewood.....	1,209	63.97	674	172	216	47	109	79	---	19	14	18	---	172	363
Westfield.....	566	33.29	363	63	172	13	72	13	---	14	26	---	---	96	107
Cliffside Park.....	304	17.99	233	32	98	26	44	15	---	6	2	10	---	71	---
Rahway.....	628	37.16	362	68	150	32	78	27	---	2	5	---	---	113	37
Bridgeton.....	386	24.28	170	26	49	31	35	9	---	11	11	13	---	90	78
Rutherford.....	428	27.09	311	59	111	36	70	2	---	16	4	---	---	70	47
Harrison.....	665	42.63	486	39	255	47	60	48	---	10	7	20	---	52	24
Morristown.....	747	47.88	359	63	133	56	68	2	---	5	23	9	---	58	13
Asbury Park.....	2,813	182.66	1,507	475	357	82	130	18	---	14	431	6	---	669	560
Summit.....	3,882	253.73	463	100	106	94	74	37	---	17	29	6	---	172	444
Millville.....	324	22.04	172	40	32	29	46	22	---	1	2	---	---	120	3
South Orange.....	927	63.06	463	78	160	101	67	19	---	17	14	7	---	118	239
Roselle.....	414	28.95	215	44	89	7	54	2	---	6	1	12	---	168	31
Gloucester.....	327	23.36	144	36	58	3	25	10	---	6	1	5	---	139	15
Carteret.....	299	21.99	232	56	91	19	45	13	---	6	1	1	---	49	18
Collingswood.....	547	40.82	157	27	65	2	50	4	---	9	---	---	---	170	13
Hawthorne.....	578	44.46	225	45	39	23	106	6	---	3	---	3	---	77	200
Pleasantville.....	265	21.03	225	24	55	3	65	10	---	1	---	67	10	30	---
Lodi.....	694	51.57	249	33	74	51	43	44	---	2	2	---	---	74	165
Red Bank.....	300	30.00	217	38	67	40	49	21	---	2	2	---	---	42	45
South River.....	355	30.87	89	26	31	---	23	8	---	1	---	---	---	60	19
Burlington.....	172	15.36	142	40	13	28	48	8	---	2	1	2	---	30	---
North Plainfield.....	239	23.43	134	21	52	3	44	12	---	2	1	1	---	26	79
Dover.....	297	29.41	171	19	46	23	49	23	---	7	4	---	---	3	53
Parview.....	213	21.73	122	29	51	19	21	2	---	---	---	---	---	48	43
Bergenfield.....	305	31.44	155	32	56	10	44	4	---	6	---	3	---	125	22
Audubon.....	228	23.75	110	3	37	1	36	3	---	---	2	12	---	58	60
Roselle Park.....	348	36.25	122	27	45	20	22	2	---	4	2	---	---	57	169
Secaucus.....	182	18.96	130	23	68	10	16	12	---	---	---	1	---	36	16
Wallington.....	351	36.56	68	13	31	12	5	2	---	---	---	8	---	36	239
Radcliff.....	320	34.04	161	43	59	32	3	4	---	8	1	1	---	43	126
North Arlington.....	318	33.83	100	35	27	23	14	---	---	---	---	31	---	161	26
Fort Lee.....	463	51.94	299	55	125	28	65	17	---	4	2	3	---	184	---

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
CITY, TOWN, BOROUGH, OR VILLAGE	Total	Per capita	Operation and maintenance of general departments										Oper- ation and main- tenance of pub- lic serv- ice en- ter- prises	Interest	Outlays			
			Total	Gen- eral govern- ment	Protec- tion to person and prop- erty	Health and sanita- tion	High- ways	Char- ities, hos- pitals, and correc- tions	Schools	Libra- ries	Recre- ation	Miscel- laneous						
8,000 to 30,000 population—Continued																		
Highland Park.....	\$204	\$31.61	\$112	\$19	\$51	\$2	\$30	\$2				\$5			\$3	\$75	\$64	\$43
Saverville.....	207	28.26	89	25	20	8	22	10							4	16	37	65
South Amboy.....	243	28.26	110	25	41	7	31	3				2			1	66	26	41
Woodbury.....	251	29.19	124	28	34	8	49					1			3	42	64	21
Somerville.....	237	27.88	157	22	44	12	45	14				8			6	27	27	53
Salem.....	169	20.61	103	14	14	42	24	4				3				49	16	1
2,500 to 8,000 population.....	16,229	40.59	8,202	1,751	2,526	887	2,043	270		143	237	345			237	1,459	2,907	3,661
Hammononton.....	154	20.11	66	15	16	3	27	3		1	1				1	27	27	34
Vineland.....	136	18.00	109	15	43	3	33	6		3	5				5	4	23	22
Madison.....	263	39.17	160	18	44	28	40	7			8				5	93	28	39
Bound Brook.....	160	21.70	103	15	30	10	35	1		7	2				3	18	46	177
Glen Ridge.....	566	76.85	261	44	70	58	49	10		15	10	5			5	82	18	
Bogota.....	210	28.61	107	21	34	1	43	2		3	3						42	61
Verona.....	323	45.11	164	38	48	23	31	6		6					12	39	32	88
Paulsboro.....	173	24.29	56	13	16	3	21	2			1				1	54	15	48
East Rutherford.....	191	26.98	138	27	59	4	43	1		2	2					17	36	17
Palisades Park.....	175	24.77	117	27	42	11	27	8		2							53	5
Princeton.....	334	47.77	189	21	72	23	41	18		10	4						4	141
Freehold.....	155	22.48	89	18	24	4	31	5		4	3					60	6	
Boonton.....	209	30.44	88	18	30	13	22	1				2			2	14	14	107
Ventnor.....	693	103.84	349	65	105	74	56	6			29				14	52	204	88
Guttenberg.....	149	22.80	81	22	34	8	14	2				1					39	29

Fairlawn	229	38.23	84	17	28	7	30	2	64	67	14
Prospect Park	142	24.03	33	8	8	8	6	1	---	6	103
Pennsgrove	47	7.97	44	12	12	21	14	3	2	3	8
Dumont	219	37.37	138	33	42	21	37	1	---	64	18
Metuchen	185	32.19	119	32	35	14	28	3	3	43	---
Tenafly	300	52.92	169	17	41	3	48	4	---	81	50
Hasbrouck Heights	160	28.28	112	18	45	19	27	1	47	35	12
Ocean City	1,378	249.41	576	151	106	61	136	3	7	285	512
Manville	1,203	37.31	30	12	4	7	4	3	25	19	146
Carlstadt	114	21.01	98	15	33	6	20	---	24	16	---
Pitman	147	27.17	72	23	12	4	25	2	5	47	2
Newton	131	24.25	63	16	12	11	21	2	28	19	21
Haddon Heights	185	34.30	100	17	34	14	29	2	---	63	22
Leonia	373	69.72	33	33	53	17	28	3	---	33	184
Wildwood	1,142	214.26	426	95	137	54	19	53	1	17	433
Wood Ridge	146	28.30	79	13	32	1	27	4	6	63	4
Dunellen	142	27.58	76	7	28	14	18	4	---	6	60
Caldwell	259	50.35	123	32	40	12	28	4	---	30	38
South Plainfield	129	25.56	71	13	23	1	29	5	68	13	45
Palmyra	75	15.10	49	10	19	4	11	---	3	15	11
Keyport	144	29.15	68	9	16	11	16	4	9	24	35
Westwood	143	29.42	94	26	34	12	21	---	3	37	12
Haledon	218	45.30	61	10	13	14	10	1	13	34	73
Glassboro	101	21.05	52	16	13	3	18	2	9	50	5
East Paterson	287	60.05	69	10	28	15	15	1	31	35	119
Raritan	40	8.42	34	8	9	2	15	---	---	4	2
Ridgefield	192	41.10	110	23	41	13	27	5	---	62	20
Potomac	161	35.00	119	81	14	5	17	2	13	29	---
Lambertville	53	11.73	35	9	7	5	10	2	---	14	4
Washington	85	19.37	52	11	10	5	22	1	---	4	29
Bordentown	91	20.66	47	11	10	9	13	3	---	27	---
Glen Rock	265	60.65	89	19	28	2	29	---	5	55	121
Franklin	86	20.59	51	6	11	9	16	5	33	5	---
Little Ferry	90	21.66	64	16	28	4	11	2	---	26	---
Edgewater	402	98.31	346	51	183	14	61	---	28	53	3
Chatham	191	49.37	83	12	19	10	18	1	12	4	65
Oaklyn	77	20.04	37	13	17	1	4	---	2	40	---
Wharton	69	18.73	39	5	5	2	14	6	5	---	5
Midland Park	80	21.99	40	15	11	2	12	---	1	28	---
Merchantville	129	35.91	96	13	29	3	36	---	14	20	13
Middlesex	50	14.27	33	8	9	---	14	1	---	4	13
Belmar	353	101.12	214	43	46	31	59	10	28	63	48
Egg Harbor	169	48.59	53	12	8	---	18	6	8	34	7
Westville	94	27.15	45	12	14	4	15	---	9	23	17
Maywood	139	40.91	62	18	26	7	8	---	1	57	20

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, BOROUGH, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
CITY, TOWN, BOROUGH, OR VILLAGE	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public enterprises	Interest Outlays	
			Total	Gen-eral govern-ment	Protec-tion of person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and correc-tions	Schools	Libra-ries	Recre-ation	Miscel-laneous			
2,500 to 8,000 population—Continued															
Butler.....	\$96	\$28.30	\$48	\$3	\$5		\$32	\$3					\$28	\$20	
Garwood.....	79	23.62	52	11	20		15	3						12	\$15
Bernardsville.....	94	28.18	79	18	10		40	5				\$1		3	12
Bradley Beach.....	326	98.61	125	29	39		27	1		\$3	\$1		87	64	50
Ramsey.....	97	29.77	48	10	17		14	1					27	8	14
Rockaway.....	51	16.28	47	10	9		13	1		1				4	
Wanaque.....	52	16.67	36	5	7		10	2			11		1	10	5
Pompton Lakes.....	133	42.85	81	18	17		24	1		1		12	32	11	9
West Paterson.....	103	33.22	43	9	18		6	3					2	18	40
Hackettstown.....	54	17.77	38	7	8		20			2				4	12
Hightstown.....	73	24.24	35	8	9		9				2		18	11	9
Milltown.....	97	32.40	32	8	7		11	2					47	8	10
Hillsdale.....	73	24.67	55	15	13		18				1	7	11	7	
Margate City.....	463	158.94	197	33	40		46	1				47	15	148	103
West Caldwell.....	144	49.47	49	12	11		15	3		2		1	15	17	63
Woodlyne.....	39	13.55	20	6	7		5							18	1
Beverly.....	46	16.06	21	6	5		7					2		21	4
Northfield.....	64	22.82	45	12	12		16	1		1				12	7
Flemington.....	67	24.55	36	4	9		15	2			1			3	28
East Newark.....	92	34.25	61	12	22		13	8		1		1	16	15	
Paramus.....	40	15.10	36	6	6		17					6			4
Cape May.....	264	96.32	177	54	49		25	5			16	10	18	43	16
Clementon.....	53	20.35	21	5	7		7	1					13	17	2
New Milford.....	89	34.82	50	15	15		16	1						31	8
Bloomington.....	72	28.31	27	8	8		7	3						5	40
Lindenwald.....	41	16.25	32	4	4		10							9	
Closter.....	101	40.37	50	8	22		8	1				13	4	19	32
Less than 2,500 population.....	9,287	49.26	4,525	1,129	1,026	344	1,340	86		25	206	369	981	1,647	2,134

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$1,316,162	\$1,045,458	\$94,006	\$176,698	\$1,151,231	\$278.61
State government.....	141,230	141,216	-----	14	62,198	15.05
Counties.....	188,239	169,978	-----	18,261	171,128	41.42
Cities, towns, boroughs, and villages.....	699,999	523,568	71,723	104,708	636,739	189.66
School districts.....	113,181	113,181	-----	-----	108,799	(¹)
Townships.....	75,152	24,884	22,283	27,985	74,307	(¹)
Other civil divisions ²	98,361	72,631	-----	25,730	98,060	(¹)
ATLANTIC	53,067	44,734	691	7,642	49,436	375.08
County.....	5,886	4,668	-----	1,218	5,575	42.30
Cities, towns, boroughs, and villages.....	43,443	36,522	691	6,230	40,190	359.40
School districts.....	3,412	3,412	-----	-----	3,345	(¹)
Townships.....	326	132	-----	194	326	(¹)
BERGEN	98,248	64,153	21,195	12,900	95,725	244.63
County.....	14,496	12,784	-----	1,712	13,970	35.70
Cities, towns, boroughs, and villages.....	48,923	20,683	18,581	9,659	47,911	156.96
School districts.....	21,116	21,116	-----	-----	20,263	(¹)
Townships.....	13,713	9,570	2,614	1,529	13,581	(¹)
BURLINGTON	9,017	6,109	1,286	1,622	8,474	88.64
County.....	1,179	790	-----	389	1,101	11.52
Cities, towns, boroughs, and villages.....	1,640	955	392	293	1,431	52.28
School districts.....	2,608	2,608	-----	-----	2,539	(¹)
Townships.....	3,590	1,756	894	940	3,403	(¹)
CAMDEN	73,114	48,202	10,669	14,243	68,845	261.87
County.....	12,863	10,502	-----	2,361	12,188	46.36
Cities, towns, boroughs, and villages.....	43,725	26,506	7,076	10,143	40,413	195.27
School districts.....	7,085	7,085	-----	-----	6,803	(¹)
Townships.....	7,810	2,478	3,593	1,739	7,750	(¹)
Other civil divisions.....	1,631	1,631	-----	-----	1,631	(¹)
CAPE MAY	19,759	13,664	2,082	4,013	17,827	571.38
County.....	3,239	3,002	-----	237	2,978	95.45
Cities, towns, boroughs, and villages.....	14,788	9,000	2,082	3,706	13,184	617.81
School districts.....	1,662	1,662	-----	-----	1,585	(¹)
Townships.....	70	-----	-----	70	70	(¹)
CUMBERLAND	7,073	5,674	435	964	6,450	90.34
County.....	889	808	-----	81	762	10.67
Cities, towns, boroughs, and villages.....	3,667	2,699	432	536	3,286	85.22
School districts.....	2,167	2,167	-----	-----	2,062	(¹)
Townships.....	350	-----	3	347	350	(¹)
ESSEX	264,333	227,861	22,605	13,867	234,724	271.51
County.....	47,022	46,606	-----	416	39,673	45.89
Cities, towns, boroughs, and villages.....	190,528	156,484	22,085	11,979	169,818	208.69
School districts.....	21,976	21,976	-----	-----	20,483	(¹)
Townships.....	4,807	2,795	540	1,472	4,750	(¹)
GLOUCESTER	10,250	7,394	835	2,021	10,044	134.46
County.....	1,361	1,256	-----	105	1,347	18.03
Cities, towns, boroughs, and villages.....	4,504	2,621	674	1,209	4,346	111.96
School districts.....	3,227	3,227	-----	-----	3,195	(¹)
Townships.....	1,158	290	161	707	1,156	(¹)
HUDSON	199,452	164,872	10,293	24,287	176,139	251.20
County.....	33,706	31,438	-----	2,268	28,871	41.17
Cities, towns, boroughs, and villages.....	143,882	125,880	2,163	15,839	125,976	196.15
School districts.....	4,529	4,529	-----	-----	4,291	(¹)
Townships.....	17,335	3,025	8,130	6,180	17,001	(¹)

¹ Not computed.² Includes New Jersey's portion of the debt of Delaware River Joint Commission and of Port of New York Authority, not distributable by counties. Of the undistributed gross debt, \$15,486,778, all other, was for Delaware River Joint Commission; \$71,000,000, funded or fixed, and \$10,243,143, all other, for Port of New York Authority. Of the net debt, \$15,486,778 was for the Joint Commission and \$80,942,143 for the Port Authority.

1178 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HUNTERDON.....	\$2,327	\$1,773	-----	\$554	\$2,115	\$60.43
County.....	841	777	-----	64	637	18.20
Cities, towns, boroughs, and villages.....	517	327	-----	190	517	32.61
School districts.....	656	656	-----	-----	648	(¹)
Townships.....	313	13	-----	300	313	(¹)
MERCER.....	36,157	31,597	\$772	3,788	31,949	166.57
County.....	7,582	6,976	-----	606	6,782	35.36
Cities, towns, boroughs, and villages.....	23,212	20,150	597	2,465	19,902	145.58
School districts.....	4,297	4,297	-----	-----	4,199	(¹)
Townships.....	1,066	174	175	717	1,066	(¹)
MIDDLESEX.....	43,416	30,322	4,565	8,529	41,854	189.64
County.....	7,486	6,708	-----	778	7,061	31.99
Cities, towns, boroughs, and villages.....	22,205	15,569	2,433	4,203	21,261	135.76
School districts.....	6,758	6,758	-----	-----	6,638	(¹)
Townships.....	6,967	1,287	2,132	3,548	6,894	(¹)
MONMOUTH.....	46,703	32,049	1,648	13,006	44,105	285.65
County.....	11,252	10,774	-----	478	11,252	72.58
Cities, towns, boroughs, and villages.....	26,493	13,739	1,514	11,240	24,193	224.03
School districts.....	7,255	7,255	-----	-----	6,957	(¹)
Townships.....	1,703	281	134	1,288	1,703	(¹)
MORRIS.....	19,772	14,969	746	4,057	19,062	165.47
County.....	3,861	3,647	-----	214	3,604	31.26
Cities, towns, boroughs, and villages.....	9,376	5,624	725	3,027	8,996	134.53
School districts.....	5,267	5,267	-----	-----	5,194	(¹)
Townships.....	1,268	431	21	816	1,268	(¹)
OCEAN.....	9,568	6,852	363	2,353	9,282	265.96
County.....	2,573	2,270	-----	303	2,542	72.84
Cities, towns, boroughs, and villages.....	4,104	2,550	242	1,312	3,856	358.23
School districts.....	1,689	1,689	-----	-----	1,682	(¹)
Townships.....	1,202	343	121	738	1,202	(¹)
PASSAIC.....	90,084	66,924	2,498	20,662	86,104	278.20
County.....	13,760	9,866	-----	3,894	13,653	44.11
Cities, towns, boroughs, and villages.....	73,763	55,099	2,385	16,279	69,894	237.30
School districts.....	1,740	1,740	-----	-----	1,736	(¹)
Townships.....	821	219	113	489	821	(¹)
SALEM.....	1,137	885	-----	252	1,078	29.21
County.....	28	-----	-----	28	28	.76
Cities, towns, boroughs, and villages.....	393	256	-----	137	334	19.48
School districts.....	627	627	-----	-----	627	(¹)
Townships.....	89	2	-----	87	89	(¹)
SOMERSET.....	6,841	5,416	421	1,004	6,592	96.80
County.....	2,283	2,271	-----	12	2,117	31.09
Cities, towns, boroughs, and villages.....	2,268	1,197	419	652	2,233	49.44
School districts.....	1,948	1,948	-----	-----	1,900	(¹)
Townships.....	342	-----	2	340	342	(¹)
SUSSEX.....	2,975	1,975	6	994	2,809	99.26
County.....	1,390	965	-----	425	1,315	46.47
Cities, towns, boroughs, and villages.....	911	507	6	398	830	51.69
School districts.....	503	503	-----	-----	493	(¹)
Townships.....	171	-----	-----	171	171	(¹)
UNION.....	81,262	55,084	12,856	13,322	76,471	236.68
County.....	16,104	13,870	-----	2,234	15,234	47.15
Cities, towns, boroughs, and villages.....	40,389	26,200	9,206	4,983	37,002	144.23
School districts.....	12,981	12,981	-----	-----	12,447	(¹)
Townships.....	11,788	2,033	3,650	6,105	11,788	(¹)
WARREN.....	3,647	2,733	40	874	3,519	70.38
County.....	438	-----	-----	438	438	8.76
Cities, towns, boroughs, and villages.....	1,268	1,000	40	228	1,166	37.02
School districts.....	1,678	1,678	-----	-----	1,652	(¹)
Townships.....	263	55	-----	208	263	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$699, 999	\$523, 568	\$71, 723	\$104, 708	\$636, 739	\$189. 66
30,000 population and over	510, 979	422, 718	31, 493	56, 768	458, 218	215. 41
Newark	116, 383	102, 531	11, 200	2, 652	102, 080	229. 03
Jersey City	83, 637	80, 682	676	2, 279	70, 346	220. 52
Paterson	36, 106	29, 449	1, 050	5, 607	33, 485	241. 25
Trenton	22, 509	19, 840	572	2, 097	19, 207	155. 02
Camden	27, 324	18, 670	1, 941	6, 713	24, 606	206. 77
Elizabeth	21, 066	13, 891	4, 572	2, 603	19, 014	162. 65
Bayonne	17, 344	10, 979	115	6, 250	16, 763	185. 23
East Orange	13, 905	10, 790	1, 845	1, 270	12, 293	175. 36
Atlantic City	33, 523	29, 413	-----	4, 110	30, 995	465. 14
Passaic	19, 981	11, 509	174	8, 298	19, 069	302. 88
Irvington	9, 221	8, 198	730	293	8, 794	145. 36
Hoboken	12, 380	9, 275	-----	3, 105	10, 639	179. 53
Union City	7, 864	5, 866	314	1, 684	7, 194	122. 64
Clifton	12, 093	11, 008	650	1, 085	12, 554	254. 13
Perth Amboy	9, 501	7, 065	837	1, 599	8, 673	198. 47
Montclair	14, 472	11, 747	2, 607	118	13, 315	305. 39
Kearny	14, 612	13, 483	813	316	13, 535	319. 22
Bloomfield	9, 961	6, 561	1, 805	1, 595	8, 886	222. 15
West New York	5, 619	4, 131	150	1, 338	5, 363	141. 13
Orange	5, 995	4, 426	100	1, 469	5, 020	140. 62
Plainfield	6, 049	5, 250	692	107	5, 645	160. 37
New Brunswick	6, 365	5, 404	45	916	6, 365	182. 90
Garfield	4, 469	2, 550	605	1, 314	4, 377	141. 19
8,000 to 30,000 population	96, 775	51, 832	20, 310	24, 633	91, 109	141. 98
Belleville	4, 906	2, 068	-----	2, 838	4, 642	160. 62
West Orange	4, 691	3, 090	1, 395	206	4, 311	167. 09
Hackensack	5, 399	4, 173	74	1, 152	5, 313	206. 73
Nutley	4, 021	2, 224	1, 499	298	3, 759	167. 07
Linden	2, 770	1, 861	708	201	2, 428	114. 50
Phillipsburg	952	817	29	106	868	44. 29
Long Branch	2, 881	1, 718	59	1, 104	2, 209	115. 05
Englewood	2, 890	1, 600	-----	1, 290	2, 812	148. 78
Westfield	2, 032	1, 332	622	78	1, 990	117. 06
Cliffside Park	1, 336	637	586	213	1, 336	79. 05
Rahway	2, 222	1, 312	478	432	1, 845	109. 17
Bridgeton	1, 436	1, 257	-----	179	1, 193	75. 03
Rutherford	1, 592	1, 070	182	340	1, 421	89. 94
Harrison	991	511	54	426	875	56. 09
Morristown	4, 100	3, 379	-----	721	3, 939	252. 50
Asbury Park	10, 731	3, 904	450	6, 377	9, 893	642. 40
Summit	1, 943	901	554	488	1, 878	122. 75
Millville	1, 182	560	308	314	1, 070	72. 79
South Orange	3, 297	2, 422	360	515	3, 117	212. 04
Roselle	2, 582	639	1, 174	769	2, 568	179. 58
Gloucester	2, 076	1, 075	492	509	1, 945	138. 93
Cartaret	816	501	195	120	816	60. 00
Collingswood	2, 984	1, 585	690	709	2, 975	222. 01
Hawthorne	2, 155	1, 833	21	301	2, 155	165. 77
Pleasantville	872	426	-----	446	872	69. 21
Lodi	1, 602	662	410	530	1, 543	127. 52
Red Bank	957	920	-----	37	957	79. 75
South River	1, 103	618	262	223	1, 008	87. 65
Burlington	383	247	89	47	316	28. 21
North Plainfield	647	303	101	243	631	61. 86

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued						
Dover	\$924	\$572	\$300	\$52	\$859	\$85.05
Fairview	1,050	264	576	210	992	101.22
Bergenfield	2,289	309	1,863	117	2,289	235.98
Audubon	1,146	537	469	140	1,145	119.27
Roselle Park	821	615	201	5	732	76.25
Secaucus	682	502	22	158	660	68.75
Wallington	597	257	318	22	588	61.25
Haddonfield	2,306	1,191	474	641	2,118	225.32
North Arlington	2,457	639	1,516	302	2,457	261.38
Fort Lee	4,131	295	3,079	757	3,958	425.59
Highland Park	1,329	442	476	411	1,329	142.90
Sayreville	692	594	49	49	692	77.75
South Amboy	729	505	65	159	711	82.67
Woodbury	1,327	1,035	20	272	1,189	138.26
Somerville	522	371	90	61	519	61.06
Salem	215	159	-----	56	186	22.68
2,500 to 8,000 population	59,324	33,273	12,990	13,061	55,894	139.80
Hammonton	491	323	22	146	428	55.90
Vineland	1,047	883	123	41	1,021	135.12
Madison	702	608	17	77	582	77.80
Bound Brook	406	94	157	155	406	55.07
Glen Ridge	1,283	1,127	58	98	1,236	167.82
Bogota	387	300	-----	87	387	52.72
Verona	633	193	264	176	633	88.40
Paulsboro	602	293	96	213	602	84.54
East Rutherford	687	312	33	342	587	82.91
Falisdades Park	831	215	501	115	831	117.62
Princeton	322	5	-----	317	322	46.05
Freehold	348	321	10	17	348	50.48
Boonton	570	209	53	308	570	83.02
Ventnor	3,802	3,184	10	608	3,346	501.35
Guttenberg	625	342	19	264	472	72.23
Fairlawn	1,276	882	340	54	1,276	213.02
Prospect Park	118	-----	27	91	118	19.97
Pennsgrove	54	-----	-----	54	54	9.16
Dumont	1,393	267	821	305	1,393	237.67
Metuchen	907	216	380	311	907	157.79
Tenafly	1,549	428	1,007	114	1,549	273.24
Hasbrouck Heights	629	249	245	135	606	107.10
Ocean City	4,908	3,216	675	1,017	4,675	846.15
Manville	274	247	21	6	274	50.36
Carlstadt	326	202	31	93	316	58.25
Pitman	687	506	98	83	687	126.96
Newton	462	250	6	206	395	73.13
Haddon Heights	1,208	523	522	163	1,072	198.74
Leonia	914	354	232	328	898	167.85
Wildwood	3,528	2,772	260	496	3,065	578.80
Wood Ridge	764	77	612	75	754	146.15
Dunellen	194	88	23	83	191	37.10
Caldwell	653	506	48	99	629	122.28
South Plainfield	229	22	56	151	229	45.37
Palmyra	437	174	171	92	437	87.96
Keyport	446	282	13	151	402	81.38
Westwood	1,099	707	345	47	1,097	225.67
Haledon	942	556	40	346	898	186.62
Glassboro	782	167	205	410	782	162.96
East Paterson	1,166	300	846	20	1,166	243.98

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, BOROUGHES, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, BOROUGH, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Raritan.....	\$86	\$77	-----	\$9	\$86	\$18. 10
Ridgefield.....	1, 092	183	\$903	6	1, 092	233. 78
Totowa.....	538	43	231	264	538	116. 96
Lambertville.....	298	215	-----	83	298	65. 96
Washington.....	102	29	2	71	84	19. 05
Bordentown.....	565	463	-----	102	445	101. 02
Glen Rock.....	836	453	383	-----	818	187. 23
Franklin.....	38	24	-----	14	38	9. 10
Little Ferry.....	405	35	120	250	405	97. 47
Edgewater.....	1, 006	991	-----	15	951	232. 58
Chatham.....	411	-----	114	297	411	106. 23
Oaklyn.....	726	392	176	158	701	182. 41
Wharton.....	238	203	-----	35	238	64. 62
Midland Park.....	236	104	59	73	236	64. 87
Merchantville.....	2, 046	1, 897	79	70	1, 972	549. 00
Middlesex.....	72	-----	11	61	72	20. 55
Belmar.....	1, 240	967	28	245	1, 013	290. 17
Egg Harbor.....	721	372	100	249	709	203. 85
Westville.....	363	227	76	60	363	104. 85
Maywood.....	993	153	703	137	993	292. 23
Butler.....	816	113	69	634	785	231. 43
Garwood.....	339	23	122	194	339	101. 38
Bernardsville.....	61	-----	3	58	61	18. 29
Bradley Beach.....	1, 157	1, 012	-----	145	1, 098	332. 12
Ramsey.....	174	51	56	67	174	53. 41
Rockaway.....	181	-----	9	172	181	57. 79
Wanaque.....	193	139	15	39	193	61. 88
Pompton Lakes.....	264	119	71	74	112	36. 08
West Paterson.....	502	402	50	50	502	161. 88
Hackettstown.....	122	97	-----	25	122	40. 16
Hightstown.....	192	182	-----	10	192	63. 75
Milltown.....	147	91	34	22	147	49. 10
Hillsdale.....	288	59	135	94	288	97. 33
Margate City.....	1, 473	912	271	290	1, 294	444. 22
West Caldwell.....	359	104	122	133	359	123. 33
Woodlynne.....	298	96	136	66	268	93. 12
Beverly.....	170	-----	130	40	148	51. 68
Northfield.....	90	29	15	46	90	32. 10
Flemington.....	60	16	-----	44	60	21. 99
East Newark.....	128	108	-----	20	128	47. 65
Paramus.....	18	-----	-----	18	18	6. 80
Cape May.....	1, 585	1, 064	1	520	1, 197	453. 92
Clementon.....	143	8	82	53	143	54. 89
New Milford.....	492	318	149	25	492	192. 49
Bloomington.....	120	37	38	45	120	47. 19
Lindenwald.....	162	13	69	80	162	64. 21
Closter.....	97	52	41	4	97	38. 77
Less than 2,500 population.....	32, 921	15, 745	6, 930	10, 246	31, 518	167. 17

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, BOROUGH, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$1,151,231	\$382,172	\$170,169	\$278.61	\$116.40	\$61.89
State government.....	62,198	16,355	642	15.05	4.98	.24
Counties.....	171,128	73,854	33,909	41.42	22.27	12.30
Cities, towns, boroughs, and villages.....	636,739	256,238	124,749	189.66	93.61	56.60
School districts.....	108,799	23,844	8,982	(¹)	(¹)	(¹)
Townships.....	74,307	11,881	1,987	(²)	(²)	(²)
Other civil divisions.....	98,060			(²)		
Atlantic.....	49,436	17,534	8,318	375.08	201.51	103.75
Bergen.....	95,725	29,433	10,382	244.63	128.29	65.98
Burlington.....	8,474	4,506	1,553	88.64	52.58	22.43
Camden.....	68,845	16,067	7,689	261.87	79.15	50.19
Cape May.....	17,827	6,751	2,050	571.38	346.91	93.73
Cumberland.....	6,450	3,097	982	90.34	49.20	17.41
Essex.....	234,724	87,619	50,725	271.51	127.36	90.12
Gloucester.....	10,044	2,826	766	134.46	55.38	19.56
Hudson.....	176,139	100,983	48,124	251.20	154.69	82.07
Hunterdon.....	2,115	974	431	60.43	29.61	12.83
Mercer.....	31,949	11,277	6,775	166.57	66.85	50.00
Middlesex.....	41,854	17,892	4,775	189.64	102.44	37.99
Monmouth.....	44,105	12,291	4,807	285.65	114.28	48.63
Morris.....	19,062	6,391	2,373	165.47	75.41	30.50
Ocean.....	9,282	2,032	307	265.96	90.83	14.05
Passaic.....	86,104	20,744	9,081	278.20	76.74	38.54
Salem.....	1,078	1,578	353	29.21	40.43	12.85
Somerset.....	6,592	1,945	934	96.80	38.64	22.93
Sussex.....	2,809	1,285	523	99.26	51.61	18.93
Union.....	76,471	18,600	8,237	236.68	86.27	53.67
Warren.....	3,519	1,992	342	70.38	43.75	7.60

¹ Includes only the debt of school districts outside of cities, towns, boroughs, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, boroughs, and villages with a population of 2,500 and over is included with city, town, borough, or village liabilities.

² Not computed.

³ Includes \$15,486,778, New Jersey's portion of debt of Delaware River Joint Commission and \$80,942,143, New Jersey's portion of the debt of Port of New York Authority, not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total	\$6,819,527	\$5,451,190	\$852,203	\$516,904	\$4,102,365	\$2,490,490	\$1,650.42	\$1,249.44	\$905.80
Atlantic.....	343,815	320,006	20,792	3,017	175,548	110,914	2,608.61	2,017.54	1,383.38
Bergen.....	508,475	456,829	47,293	4,353	240,249	118,137	1,299.45	1,047.19	750.78
Burlington.....	69,693	60,178	9,281	234	50,783	32,829	729.01	592.65	473.93
Camden.....	345,551	302,093	36,703	6,755	188,648	83,735	1,314.38	929.34	546.57
Cape May.....	91,136	83,710	6,710	716	42,145	29,960	2,921.09	2,165.75	1,369.91
Cumberland.....	53,712	44,399	8,903	410	37,477	24,921	752.27	595.41	441.54
Essex.....	1,672,211	1,406,233	255,499	10,479	892,311	582,208	1,934.31	1,297.09	1,034.36
Gloucester.....	67,336	59,207	7,660	469	44,001	23,906	901.42	862.45	610.74
Hudson.....	1,302,307	950,032	181,183	171,092	892,469	488,830	1,857.25	1,367.09	833.68
Hunterdon.....	30,587	22,739	7,449	349	25,241	20,992	873.91	767.55	625.34
Mercer.....	286,730	250,740	32,712	3,278	183,967	104,428	1,494.94	1,090.54	770.70
Middlesex.....	220,646	177,460	36,574	6,612	139,827	67,830	999.76	800.52	539.67
Monmouth.....	239,889	208,167	30,491	1,231	143,276	101,847	1,553.69	1,332.20	1,030.30
Morris.....	121,494	103,115	17,074	1,305	73,556	49,624	1,054.64	867.89	637.80
Ocean.....	53,911	47,631	5,929	351	28,090	18,828	1,544.73	1,255.71	862.51
Passaic.....	425,286	369,407	54,111	1,768	274,872	170,376	1,371.74	1,016.85	723.09
Salem.....	42,149	27,690	14,333	126	33,075	16,400	1,142.25	847.27	596.90
Somerset.....	70,203	59,817	9,362	1,024	46,020	32,334	1,030.88	913.97	793.91
Sussex.....	33,924	30,440	3,301	183	27,727	15,681	1,198.73	1,113.29	567.31
Union.....	498,445	434,432	57,604	6,409	274,690	150,068	1,542.70	1,274.08	977.85
Warren.....	47,147	36,745	9,239	1,163	34,322	24,711	942.94	753.71	549.83

¹ Includes \$294,879,869, valuation of railroad and canal corporations taxed for State purposes only, not distributable by counties.

² Includes \$254,070,754, valuation of property of certain public-service corporations taxed for State purposes only, not distributable by counties.

³ Includes \$221,931,053, valuation of property of certain public-service corporations, not distributable by counties.

⁴ Includes \$732,500, valuation of property of the Society for Establishing Useful Manufactures in the city of Paterson, taxed for State purposes only.

⁵ Includes \$657,000, valuation of property of the Society for Establishing Useful Manufactures in the city of Paterson, taxed for State purposes only.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, BOROUGHES, AND VILLAGES, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUA- TION—ALL CIVIL DIVISIONS				
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, bor- oughs, and villages	School dis- tricts	Town- ships					
State total.....	\$269, 595	\$37, 302	\$47, 413	\$134, 212	\$38, 703	\$11, 965	\$145, 355	\$49, 424	\$3. 95	\$3. 54	\$1. 98
Atlantic.....	10, 749	1, 370	1, 681	6, 797	753	148	5, 786	2, 034	3. 13	3. 30	1. 83
Bergen.....	24, 341	1, 959	4, 129	7, 383	9, 057	1, 813	10, 496	2, 751	4. 79	4. 37	2. 33
Burlington.....	3, 115	277	842	273	1, 307	416	2, 039	632	4. 47	4. 02	1. 93
Camden.....	11, 656	1, 374	1, 984	5, 553	2, 163	582	5, 611	1, 679	3. 37	2. 97	2. 01
Cape May.....	3, 882	381	629	2, 413	428	31	1, 889	659	4. 26	4. 48	2. 20
Cumberland.....	2, 400	210	593	623	827	147	1, 496	520	4. 47	3. 99	2. 09
Essex.....	60, 752	6, 411	9, 902	39, 366	4, 155	918	31, 933	11, 692	3. 63	3. 58	2. 01
Gloucester.....	2, 649	263	562	485	1, 116	223	1, 537	449	3. 93	3. 49	1. 88
Hudson.....	54, 904	5, 027	11, 266	34, 213	1, 598	2, 800	30, 867	10, 514	4. 22	3. 46	2. 15
Hunterdon.....	1, 217	127	372	174	366	178	1, 015	367	3. 98	4. 02	1. 75
Mercer.....	10, 154	1, 136	1, 816	5, 550	1, 333	319	5, 564	1, 935	3. 54	3. 02	1. 85
Middlesex.....	10, 587	853	2, 039	4, 277	2, 667	751	5, 929	1, 381	4. 80	4. 24	2. 04
Monmouth.....	10, 121	929	1, 884	3, 845	2, 934	529	5, 295	2, 018	4. 22	3. 70	1. 98
Morris.....	5, 792	464	1, 388	1, 173	2, 308	459	3, 113	1, 053	4. 77	4. 23	2. 12
Ocean.....	2, 547	211	539	787	614	396	1, 144	341	4. 72	4. 07	1. 81
Passaic.....	16, 952	1, 691	2, 804	11, 262	1, 008	187	8, 966	2, 813	3. 99	3. 26	1. 65
Salem.....	1, 055	160	282	143	404	66	1, 000	275	2. 50	3. 02	1. 68
Somerset.....	2, 656	270	616	561	999	210	1, 512	565	3. 78	3. 29	1. 75
Sussex.....	1, 507	132	489	294	449	143	1, 075	305	4. 44	3. 88	1. 95
Union.....	18, 852	1, 937	3, 207	8, 636	3, 582	1, 490	8, 010	2, 500	3. 78	2. 92	1. 67
Warren.....	1, 771	184	389	404	635	159	1, 214	432	3. 76	3. 54	1. 75

¹ Includes \$11,936,737, levy on property of railroad and canal corporations, taxed for State purposes only, not distributable by counties.

² Includes \$9,047,460, levy of certain public-service corporations, taxed for State purposes only; and also \$816,861, levy for State purposes; not distributable by counties.

³ Includes \$4,508,948, levy of certain public-service corporations, not distributable by counties.

NEW MEXICO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New Mexico relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 31 counties, the 60 cities, towns, and villages, the 1,075 school districts, and the 16 other civil divisions (conservancy districts, drainage districts, and irrigation districts), or a total of 1,183 political units that have power to levy taxes or incur debt.

The data for New Mexico were compiled largely from reports on file at the State Capitol, Santa Fe, N.Mex.

Fiscal year.—For New Mexico the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New Mexico on January 1, 1932, was 430,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for New Mexico the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The State government and the school districts show an excess of governmental costs over revenue receipts, but for the counties, cities, towns, and villages, and the other civil divisions, an excess of revenue receipts over governmental costs is shown.

Although the aggregate of governmental costs, including those for capital outlays, is \$398,172 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$5,188,237.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$23,313,034	100.0	\$23,711,206	100.0	\$36,942,977	100.0	\$11,908,166	100.0
State government.....	10,795,300	46.3	11,704,322	49.4	11,406,780	30.9	2,186,162	18.4
Counties.....	2,370,747	10.2	2,364,148	10.0	3,965,445	10.7	2,363,411	19.8
Cities, towns, and vil- lages.....	2,369,217	10.2	2,049,986	8.6	9,531,276	25.8	1,039,211	8.7
School districts.....	6,791,932	29.1	6,906,762	29.1	7,289,817	19.7	6,319,382	53.1
Other civil divisions....	985,838	4.2	685,988	2.9	4,749,659	12.9	-----	-----

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenue collected for the State of New Mexico and all subdivisions of the State amounted to \$23,313,034, or an average of \$54.22 for each person in the State. Of this amount \$10,795,300 was for the State; \$2,370,747 for the counties; \$2,369,217 for the cities, towns, and villages; \$6,791,932 for the school districts; and \$985,838 for the other civil divisions. The revenues collected include \$10,224,867, general property taxes; \$58,165, special taxes; \$3,576,933, licenses and permits; \$1,223,910, special assessments; \$4,964,862, subventions, donations, and pension assessments; \$1,419,801, interest, rents, and highway privileges; \$590,846, earnings of public-service enterprises; \$1,187,821, earnings of general departments; and \$65,829, fines, forfeits, and escheats. Of the \$4,964,862 classified as subventions, donations, and pension assessments, \$2,928,097 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$2,232,000 in 1912, \$9,506,000 in 1922, and \$4,747,492 in 1932, this being a decrease of 50.1 percent from 1922 to 1932, and an increase of 112.7 percent from 1912 to 1932. Special taxes amounted to \$33,000 in 1912, \$32,000 in 1922, and \$58,165 in 1932. Poll taxes amounted to \$36,000 in 1912 and \$82,000 in 1922. No poll taxes were reported for 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$228,000 in 1912, \$648,000 in 1922, and \$3,541,452 in 1932. Special assessments amounted to \$11,000 in 1912, \$492,000 in 1922, and \$556,326 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New Mexico and all subdivisions of the State for 1932 amounted to \$23,711,206, or an average expenditure of \$55.14 per person. Of the total amount expended, \$11,704,322 was disbursed by the State government; \$2,364,148 by the counties; \$2,049,986 by the cities, towns, and villages; \$6,906,762 by the school districts; and \$685,988 by other civil divisions. The total comprises \$16,084,151 for operation and maintenance of general departments; \$492,919 for operation and maintenance of public-service enterprises; \$1,547,727 for interest on debt; and \$5,586,409 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$2,168,091; protection to person and property, \$800,014; health and sanitation, \$311,990; development and conservation of natural resources, \$777,115; highways, \$2,319,576; charities, hospitals, and corrections, \$696,222; schools, \$8,780,938; libraries, \$28,358; recreation, \$63,382; and miscellaneous, \$138,465. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for New Mexico were limited to State, counties, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included

data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$2,584,000 to \$9,939,953, or 284.7 percent; interest payments, from \$254,000 to \$959,514, or 277.8 percent; and outlay payments, from \$426,000 to \$4,926,393, or 1,056.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the-year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of New Mexico and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$36,942,977, or an average per capita of \$85.91. In 1922 the average per capita was \$67.86, and in 1912, \$20.70.

Of the total debt reported for 1932, \$11,406,780 was for the State government; \$3,965,445 for the counties; \$9,531,276 for the cities, towns, and villages; \$7,289,317 for the school districts; and \$4,749,659 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 130.3 percent from 1922 to 1932 and 836.5 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 27.3 percent from 1922 to 1932 and 296.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In New Mexico all property, both real and personal, is listed, assessed, and taxed in the county where situated on January 1 of each year. The lists must be returned to the county assessor on or before the first business day of February. Property assessed and valued by the State tax commission is not required to be listed and returned to the county assessors.

The assessed valuation of all property in New Mexico subject to levies of the general property tax was \$334,301,418 in 1932 as compared with \$329,899,000 in 1922 and \$72,458,000 in 1912. The per capita assessed valuation increased from \$195.73 in 1912 to \$895.06 in 1922, and to \$777.44 in 1932.

TAX LEVIES

In New Mexico the county treasurer is ex officio tax collector of State, county, and municipal taxes. He also collects taxes for the conservancy, irrigation, and drainage districts.

If taxes are not paid by December 1 of the year in which levied, one half becomes delinquent; if not paid by May 1 following, the remaining one half becomes delinquent. All delinquent taxes bear interest at the rate of 1 percent per month.

The total levies of the general property tax for the State and all subdivisions were \$3,426,000 for 1912, \$8,805,000 for 1922, and \$11,908,166 for 1932, this being a per capita of \$9.26, \$23.89, and \$27.69, respectively.

Of the total levies reported for 1932, \$2,186,162 was for the State government; \$2,363,411 for the counties; \$1,039,211 for the cities, towns, and villages; and \$6,319,382 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$4.73 for 1912, \$2.67 for 1922, and \$3.56 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises	
				General property		Licenses and permits								
				Total										
	490,000	\$93,313	\$184.22	\$13,860	\$10,295	\$3,577	\$1,224	\$66	\$4,931	\$33	\$1,490	\$1,138	\$591	
Grand total.....														
State government.....	430,000	10,795	25.10	5,342	1,927	3,357	173	13	2,928	30	1,356	953		
Counties.....	430,000	2,371	5.51	1,999	1,993	6		4	204	3	13	148		
Cities, towns, and villages.....	138,097	2,369	17.15	1,166	948	208	396	49	69		35	73	591	
School districts.....		6,792	(¹)	5,363	5,357	6			1,414		15			
Other civil divisions.....		986	(¹)				655		316		1	14		
BERNALILLO.....	48,100	2,380	49.48	1,289	1,212	77	308	26	455		22	35	245	
County.....	48,100	256	5.32	201	201			1	30		1	23		
Cities, towns, and villages.....	27,300	857	31.39	503	426	77	45	25	14		20	5	245	
School districts.....		751	(¹)	585	585		263		165		1			
Other civil divisions.....		516	(¹)						246			7		
CATRON.....	3,282	78	22.77	57	57				20					
County.....	3,282	23	7.01	17	17				5			1		
School districts.....		55	(¹)	40	40				15					
CHAVES.....	20,800	833	40.05	515	500	15	144	5	79	1	3	27	59	
County.....	20,800	164	7.88	141	141				11		1	10		
Cities, towns, and villages.....	13,183	275	20.86	110	95	15	79	5	5			17	59	
School districts.....		328	(¹)	264	264		65		63		1			
Other civil divisions.....		66	(¹)											
COLFAX.....	19,157	711	37.11	583	577	6	13	3	85		8	11	8	
County.....	19,157	147	7.67	132	132				8		1	6		
Cities, towns, and villages.....	8,184	75	9.16	43	42	6		3	5		6	5	8	
School districts.....		476	(¹)	403	403		13		72		1			
Other civil divisions.....		13	(¹)											
CURRY.....	16,600	606	36.51	370	359	11	92	4	71		2	12	55	
County.....	16,600	74	4.46	56	56				8		1	9		
Cities, towns, and villages.....	201	201	20.46	43	32	11	92	4	4			3	55	
School districts.....	9,824	331	(¹)	271	271				59		1			

DE BACA.	2,893	133	45.97	102	101	1	11			12			1	7	
County	2,893	40	13.83	36	36					1			1	2	
Cities, towns, and villages	839	4	4.77	3	2	1				1					
School districts		73	(*)	63	63					10					
Other civil divisions		16	(*)				11							5	
DONA ANA.	28,300	763	26.04	453	446	7	175	1		99			1	9	24
County	28,300	132	4.51	111	110	1				11			1	9	
Cities, towns, and villages	6,175	71	11.50	39	34	5	4	1		3					24
School districts		389	(*)	303	302	1				85			1		
Other civil divisions		171	(*)				171								
EDDY.	17,000	424	24.94	282	277	5	7	2		74			1	22	29
County	17,000	82	4.82	62	62					12			1	6	
Cities, towns, and villages	6,410	105	16.38	43	38	5	5	2		5			5	16	29
School districts		235	(*)	177	177					57			1		
Other civil divisions		2	(*)				2								
GRANT.	19,050	609	31.97	465	459	6	16			87			3	6	32
County	19,050	170	8.92	151	151					12			1	6	
Cities, towns, and villages	3,519	82	23.30	31	25	6	16			2			1		32
School districts		357	(*)	283	283					73			1		
GUADALUPE.	7,027	220	31.31	182	181	1				25			1	3	9
County	7,027	46	6.55	41	41					1				3	
Cities, towns, and villages	2,065	19	9.07	9	8	1				1			1		9
School districts		155	(*)	132	132					23					
HARDING.	4,421	133	30.06	107	106	1				24				2	
County	4,421	24	5.43	20	20	2				1				2	
Cities, towns, and villages	1,285	5	3.89	4	3	1				21					
School districts		104	(*)	83	83										
HIDALGO.	5,100	174	34.12	141	140	1				20			1	3	9
County	5,100	44	8.63	39	39					2				3	
Cities, towns, and villages	2,069	13	6.28	4	3	1									9
School districts		117	(*)	95	98					18			1		
LEA.	6,600	346	52.42	268	291	7				33			1	9	
County	6,600	72	10.91	58	58					5			1	8	
Cities, towns, and villages	2,371	18	7.59	12	5	7								1	
School districts		256	(*)	228	228					28					
LINCOLN.	7,198	226	32.79	179	178	3				41			1	4	10
County	7,198	55	7.64	46	45	1				4			1	4	
Cities, towns, and villages	1,171	13	11.10	2	1	1				1					10
School districts		168	(*)	131	130					36			1		
LUNA.	6,247	228	36.50	181	177	4	9			31			1	4	2
County	6,247	60	9.60	52	52					3			1	2	
Cities, towns, and villages	3,768	34	9.02	18	14	4	9			23			1	2	
School districts		134	(*)	111	111										

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 2 Includes \$24,536, inheritance taxes, and \$33,690, other special taxes, for State purposes only.
 3 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
McKINLEY	21,800	\$334	\$15.32	\$263	\$261	\$2			\$44		\$2	\$4	\$21
County	21,800	87	3.99	80	79	1			4			3	
Cities, towns, and villages	5,992	36	6.01	14	13	1						1	21
School districts		211	(¹)	169	169				40		2		
MORA	10,322	135	13.08	98	98				35			2	
County	10,322	36	3.49	30	30				4			2	
Cities, towns, and villages	852	1	1.17	1	1								
School districts		98	(¹)	67	67				31				
OTERO	10,100	280	27.72	201	195	6	\$25		44			6	4
County	10,100	54	5.35	46	45	1			6			2	
Cities, towns, and villages	4,502	62	13.77	27	23	4	25		2			4	4
School districts		164	(¹)	128	127	1			36				
QUAY	10,900	436	40.00	328	322	6	17	\$1	51		1	5	33
County	10,900	70	6.42	59	59				5			5	
Cities, towns, and villages	4,143	81	19.55	28	22	6	17		3				33
School districts		285	(¹)	241	241				43		1		
RIO ARriba	21,700	173	7.97	82	81	1	12		76			3	
County	21,700	36	1.66	22	22				11			3	
Cities, towns, and villages	314	2	6.37	2	2	1							
School districts		123	(¹)	58	58				65				
Other civil divisions		12	(¹)				12						
ROOSEVELT	11,900	366	30.76	260	259	1	25		54		2	8	17
County	11,900	65	5.46	55	55				4			6	
Cities, towns, and villages	2,844	70	24.61	23	22	1	25		2		1	2	17
School districts		231	(¹)	182	182				48		1		
SANDOVAL	11,500	126	10.96	73	71	2	13		39			1	
County	11,500	35	3.04	31	30	1			3			1	
School districts		65	(¹)	42	41	1			23				
Other civil divisions		26	(¹)				13						13

SAN JUAN.....	15,900	216	13.67	152	151	1	11	---	31	---	1	4	17
County.....	15,800	44	2.78	38	38	---	---	---	4	---	---	2	---
Cities, towns, and villages.....	15,800	47	22.49	25	24	1	---	---	2	---	---	2	17
School districts.....	2,090	114	(¹)	89	89	---	---	---	25	---	---	---	---
Other civil divisions.....	---	11	---	---	---	---	11	---	---	---	---	---	---
SAN MIGUEL.....	23,800	431	18.11	336	331	5	8	1	80	---	1	5	---
County.....	23,800	132	5.55	121	121	---	---	---	7	---	---	4	---
Cities, towns, and villages.....	4,719	42	8.90	30	25	5	8	1	2	---	---	1	---
School districts.....	---	257	(¹)	185	185	---	---	---	71	---	---	---	---
SANTA FE.....	20,300	547	26.95	382	344	38	61	1	93	---	3	7	---
County.....	20,300	132	6.50	111	111	---	---	---	13	---	---	7	---
Cities, towns, and villages.....	11,900	141	11.95	81	43	38	56	1	2	---	1	---	---
School districts.....	---	269	(¹)	190	190	---	---	---	78	---	1	---	---
Other civil divisions.....	5	---	(¹)	---	---	---	5	---	---	---	---	---	---
SIERRA.....	4,300	142	26.79	91	88	3	15	---	19	---	---	3	14
County.....	5,300	29	5.47	25	25	2	---	---	2	---	---	2	---
Cities, towns, and villages.....	1,336	31	23.20	7	5	1	8	---	1	---	---	1	14
School districts.....	---	75	(¹)	59	58	---	7	---	16	---	---	---	---
Other civil divisions.....	7	---	(¹)	---	---	---	---	---	---	---	---	---	---
SOCORRO.....	9,611	261	27.16	173	170	3	23	---	60	---	---	3	2
County.....	9,611	46	4.79	38	38	---	---	---	6	---	---	2	---
Cities, towns, and villages.....	3,429	13	3.79	9	6	3	---	---	2	---	---	---	2
School districts.....	---	156	(¹)	126	126	---	23	---	30	---	---	1	---
Other civil divisions.....	46	---	(¹)	---	---	---	---	---	22	---	---	---	---
TAOS.....	14,700	116	7.89	56	54	2	---	1	57	---	---	2	---
County.....	14,700	29	1.97	19	18	1	---	1	7	---	---	2	---
School districts.....	---	87	(¹)	37	36	1	---	---	50	---	---	---	---
TORREANCE.....	9,269	246	26.54	214	212	2	---	---	28	---	---	3	1
County.....	9,269	51	5.50	45	45	---	---	---	3	---	---	3	---
Cities, towns, and villages.....	2,143	15	7.00	12	10	2	---	---	2	---	---	---	1
School districts.....	---	180	(¹)	157	157	---	---	---	23	---	---	---	---
UNION.....	11,036	403	36.52	319	318	1	7	2	56	---	1	18	---
County.....	11,036	69	6.25	57	57	---	---	---	5	---	1	6	---
Cities, towns, and villages.....	3,111	33	10.61	9	8	1	7	2	3	---	---	12	---
School districts.....	---	301	(¹)	253	253	---	---	---	48	---	---	---	---
VALENCIA.....	16,600	432	26.02	286	284	2	59	---	80	---	1	6	---
County.....	16,600	67	4.04	59	59	---	---	---	3	---	1	4	---
Cities, towns, and villages.....	2,629	23	8.75	19	17	2	---	---	3	---	---	1	---
School districts.....	---	247	(¹)	208	208	---	59	---	39	---	---	---	---
Other civil divisions.....	95	---	(¹)	---	---	---	---	---	35	---	---	1	---

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.
: Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess-ments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	Highway privi-leges, and part-ments	Earnings of gen-eral de-ments	Earnings of public service enter-prises
				Total	General property	Licenses and per-mits							
Grand total.....	138,067	83,369	\$17.15	\$1,156	\$948	\$208	\$396	\$49	\$69			\$73	\$591
8,000 to 30,000 population.....	59,600	1,457	24.45	728	588	140	272	35	23			24	354
Albuquerque.....	27,300	857	31.39	503	426	77	45	25	14			5	245
Roswell.....	11,900	262	22.02	103	89	14	79	5	4			16	65
Santa Fe.....	11,800	141	11.95	81	43	38	56	1	2		1		
Clovis.....	8,600	197	22.91	41	30	11	92	4	3			3	54
2,500 to 8,000 population.....	45,492	599	13.17	278	240	38	112	8	23		10	41	127
Raton.....	6,060	58	9.52	42	38	4		3	2		6	5	
Gallup.....	5,962	36	6.01	14	13	1						1	21
Las Cruces.....	5,811	69	11.87	37	33	4	4	1	3				24
Las Vegas city.....	4,719	42	8.90	30	25	5	8	1	2			1	
Las Vegas town ¹													
Tucuman.....	4,143	81	19.55	28	22	6	17		3				33
Carlsbad.....	3,708	53	14.29	32	29	3	3	1	3		2	14	
Silver City.....	3,519	82	23.30	31	25	6	16		2		1		32
Deming.....	3,377	30	8.88	17	13	4	9		2			2	
Alamogordo.....	3,066	49	15.83	18	15	3	25		2			4	
Portales.....	2,519	69	27.39	22	21	1	25		2		1	4	17
Clayton.....	2,518	30	11.91	7	6	1	7	2	2			12	
Less than 2,500 population.....	33,005	313	9.48	150	120	30	12	6	23		4	8	110

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Revenue receipts not available. Taxes levied \$7,725.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																			
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays				
				Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Devel-opment and con-serva-tion of natural re-sources			Mis-cella-neous			
																	Operation and maintenance of public-service enterprises		
Grand total.....				\$23,711	\$55.14	\$16,064	\$2,168	\$900	\$312	\$2,319	\$696	\$3,781	\$29	\$63	\$777	\$139	\$493	\$1,543	\$5,486
State government.....				11,704	27.22	6,705	591	218	138	1,838	611	2,594	9	27	545	134	---	574	4,425
Counties.....				2,364	5.50	2,118	1,371	222	108	337	78	---	---	---	---	2	---	181	65
Cities, towns, and villages.....				2,050	14.84	840	206	360	66	144	7	---	18	36	---	3	493	252	465
School districts.....				6,907	(1)	6,189	---	---	---	---	---	6,187	2	---	---	---	---	356	362
Other civil divisions.....				686	(1)	232	---	---	---	---	---	---	---	232	---	---	185	269	
BERNALILLO.....				1,783	37.07	1,062	180	145	50	70	14	597	7	19	---	---	254	259	188
County.....				254	5.28	217	133	17	14	39	14	---	---	---	---	---	---	37	---
Cities, towns, and villages.....				670	24.54	268	47	128	36	31	---	---	7	19	---	---	254	86	62
School districts.....				656	(1)	597	---	---	---	---	---	597	---	---	---	---	---	48	11
Other civil divisions.....				203	(1)	---	---	---	---	---	---	---	---	---	---	---	---	88	115
CATRON.....				78	23.77	69	10	2	1	3	---	53	---	---	---	---	---	9	---
County.....				21	6.40	16	10	2	1	3	---	---	---	---	---	---	---	6	---
School districts.....				57	(1)	53	---	---	---	---	---	53	---	---	---	---	---	5	---
CHAVES.....				710	34.13	511	131	40	13	35	8	266	4	4	10	---	41	65	93
County.....				166	7.98	159	113	12	9	18	7	---	---	---	---	---	---	2	5
Cities, towns, and villages.....				225	17.07	75	18	28	4	17	1	---	3	4	---	---	41	26	83
School districts.....				294	(1)	267	---	---	---	---	---	266	1	---	---	---	---	24	3
Other civil divisions.....				25	(1)	10	---	---	---	---	---	---	---	10	---	---	13	8	2
COCHISE.....				700	36.54	634	81	29	8	46	6	450	5	1	8	---	6	28	32
County.....				144	7.52	131	69	10	7	39	6	---	---	---	---	---	---	2	11
Cities, towns, and villages.....				61	7.45	44	12	19	1	7	---	---	4	1	---	---	6	7	4
School districts.....				486	(1)	451	---	---	---	---	---	450	1	---	---	---	---	18	17
Other civil divisions.....				9	(1)	8	---	---	---	---	---	---	---	8	---	---	---	1	---

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays	
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Chari-ties, hospi-tals and correc-tions	Schools	Libra-ries	Recre-ation	Devel-opment and con-serva-tion of nat-ural re-sources				Mis-cella-neous
CURRY.....	\$647	\$38.99	\$451	\$70	\$30	\$7	\$21	\$3	\$314		\$4		\$2	\$23	\$52	\$121
County.....	85	5.12	80	54	8	1	14	3							2	3
Cities, towns, and villages.....	186	18.93	57	16	22	6	7				4		2	23	18	88
School districts.....	376	()	314						314						32	30
DE BACA.....	137	47.36	126	28	7	1	2		77			\$11			10	1
County.....	30	13.48	36	28	5	1	2								3	
Cities, towns, and villages.....	3	3.58	2		2											1
School districts.....	82	()	77						77						5	
Other civil divisions.....	13	()	11									11			2	
DONA ANA.....	764	26.08	667	96	24	12	19	6	327		1	182		13	71	13
County.....	141	4.81	124	88	10	8	12	6						8	9	8
Cities, towns, and villages.....	69	11.17	34	8	14	4	7				1			13	19	3
School districts.....	355	()	327						327						26	2
Other civil divisions.....	199	()	182									182			17	
EDDY.....	397	23.35	336	66	22	9	16	3	215		4			20	26	15
County.....	80	4.71	76	48	7	6	13	2		\$1					4	
Cities, towns, and villages.....	85	13.26	45	18	15	3	3	1			1	4		20	10	10
School districts.....	231	()	215						215						12	4
Other civil divisions.....	1	()													1	1
GRANT.....	612	32.13	511	74	26	6	48	12	345					25	25	51
County.....	159	8.35	131	64	14	5	38	10							9	19
Cities, towns, and villages.....	103	26.27	35	10	12	1	10	2						25	11	32
School districts.....	350	()	345						345						5	

238	33.87	201	37	9	3	7	1	144				6	14	17
GUADALUPE.....														
County.....	7.40	51	36	5	3	6	1					6	5	17
Cities, towns, and villages.....	8.11	6	1	4		1		144				6	8	17
School districts.....	(1)	144												
147	33.25	134	24	4	1	3		102					13	
HARDING.....														
County.....	6.79	29	23	3	1	2							3	
Cities, towns, and villages.....	4.67	3	1	1		1		102				9	9	
School districts.....	(1)	102												
156	30.59	137	30	10	1	5	1	90				9	7	3
HUALGO.....														
County.....	8.43	42	29	7	1	4	1					9	1	
Cities, towns, and villages.....	7.25	5	1	3		1		90				9	1	
School districts.....	(1)	90											5	3
341	51.67	300	48	19	1	12	2	218					10	31
LEA.....													5	3
County.....	10.76	63	41	9	1	11	1						5	3
Cities, towns, and villages.....	10.12	24	19	7	10	1	1	218					5	5
School districts.....	(1)	218											5	23
207	34.45	207	33	7	2	8	1	156				6	10	25
LINCOLN.....													5	
County.....	7.22	47	32	5	2	7	1					6	1	
Cities, towns, and villages.....	9.39	4	1	2		1		156					4	25
School districts.....	(1)	156												
196	35.06	196	44	18	1	17	4	111				2	21	
LUNA.....													6	
County.....	10.08	57	39	9	1	4	4			1		2	2	
Cities, towns, and villages.....	8.49	28	5	9		13		111		1		2	2	
School districts.....	(1)	111											13	
288	15.05	288	43	8	5	26	4	202				12	26	2
McKINLEY.....													15	1
County.....	4.54	83	40	8	5	26	4					12	1	1
Cities, towns, and villages.....	2.67	3	3					202					10	1
School districts.....	(1)	202												
120	12.30	120	22	5	2	2		89					7	
MORA.....													1	
County.....	3.00	30	21	5	2	2							1	
Cities, towns, and villages.....	1.17	1	1					89					6	
School districts.....	(1)	89												
207	27.23	207	34	11	2	14	2	144				4	35	29
OTERO.....													4	
County.....	5.45	51	32	4	2	11	2					4	22	28
Cities, towns, and villages.....	14.66	66	12	7		3		144					9	1
School districts.....	(1)	144												
331	39.36	331	48	12	6	14	2	249				29	32	37
QUAY.....													7	
County.....	6.70	73	65	7	4	8	2					29	1	19
Cities, towns, and villages.....	16.90	17	4	5	2	6		249					5	11
School districts.....	(1)	249											26	

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
RIO ARIBA.....	\$78	\$8.20	\$165	\$22	\$6	\$1	\$6		\$127			\$3		\$12	\$1
County.....	35	1.61	33	22	4	1	6							2	
Cities, towns, and villages.....	2	6.37	2		2										
School districts.....	129	()	127						127					1	
Other civil divisions.....	12	()	3									3		9	
ROOSEVELT.....	393	33.03	329	53	14	4	9		249					21	29
County.....	67	5.63	67	50	7	2	8							6	26
Cities, towns, and villages.....	59	20.75	13	3	7	2	1							15	3
School districts.....	267	()	249						249						
SANDOVAL.....	135	11.74	90	23	5	1	2		59					11	34
County.....	35	3.04	31	23	5	1	2							4	
School districts.....	65	()	59						59					1	5
Other civil divisions.....	35	()												6	29
SAN JUAN.....	203	12.85	153	25	10	1	9	\$1	101			6		24	12
County.....	42	2.66	34	21	4	1	7	1						8	
Cities, towns, and villages.....	38	18.18	12	4	6		2							8	4
School districts.....	112	()	101						101			6		7	4
Other civil divisions.....	11	()	6											1	4
SAN MIGUEL.....	406	17.06	373	70	25	8	22	2	243	\$2	\$1			31	2
County.....	110	4.62	91	62	12	8	8	1						19	
Cities, towns, and villages.....	41	8.69	39	8	13		14			2	1			2	
School districts.....	255	()	243						243					10	

SANTA FE.....	648	31.92	401	79	34	9	20	6	251	1	1	1	39	208
County.....	115	5.67	90	63	7	5	10	5	---	---	---	---	25	80
Cities, towns, and villages.....	142	12.03	59	16	27	4	10	1	---	1	---	---	3	128
School districts.....	385	(1)	251	---	---	---	---	---	251	---	---	---	6	---
Other civil divisions.....	6	(1)	1	---	---	---	---	---	---	---	---	---	5	---
SIERRA.....	145	27.36	115	21	8	2	4	1	69	---	---	---	8	10
County.....	31	5.85	29	17	4	1	4	1	---	---	---	---	2	---
Cities, towns, and villages.....	32	23.95	10	4	4	1	---	---	---	---	---	---	1	9
School districts.....	74	(1)	69	---	---	---	---	---	69	---	---	---	4	1
Other civil divisions.....	8	(1)	7	---	---	---	---	---	---	---	---	---	1	---
SOCORRO.....	273	28.40	195	36	11	2	7	---	138	1	---	---	27	49
County.....	49	5.10	47	34	7	2	4	---	---	---	---	---	2	---
Cities, towns, and villages.....	14	4.08	10	2	4	---	3	---	---	1	---	---	2	---
School districts.....	155	(1)	138	---	---	---	---	---	138	---	---	---	13	4
Other civil divisions.....	55	(1)	---	---	---	---	---	---	---	---	---	---	10	45
TAOS.....	118	8.03	111	21	3	1	2	---	84	---	---	---	4	3
County.....	29	1.97	27	21	3	1	2	---	---	---	---	---	2	---
School districts.....	89	(1)	84	---	---	---	---	---	84	---	---	---	2	3
TORRANCE.....	231	24.92	213	40	10	2	4	---	157	---	---	---	16	1
County.....	49	5.29	48	36	7	2	3	---	---	---	---	---	1	---
Cities, towns, and villages.....	14	6.53	8	4	3	---	1	---	---	---	---	---	1	---
School districts.....	168	(1)	157	---	---	---	---	---	157	---	---	---	10	1
UNION.....	498	45.13	416	49	18	7	13	3	326	---	---	---	8	74
County.....	78	7.07	70	44	8	5	10	3	---	---	---	---	1	8
Cities, towns, and villages.....	31	9.96	20	5	10	2	3	---	---	---	---	---	10	10
School districts.....	389	(1)	326	---	---	---	---	---	326	---	---	---	7	56
VALENCIA.....	443	26.69	310	39	10	5	15	3	234	---	---	---	53	80
County.....	66	3.98	63	34	7	5	14	3	---	4	---	---	3	---
Cities, towns, and villages.....	17	6.47	9	5	3	---	1	---	---	---	---	---	7	1
School districts.....	251	(1)	234	---	---	---	---	---	234	---	---	---	11	6
Other civil divisions.....	109	(1)	4	---	---	---	---	---	---	4	---	---	32	73

1 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
CITY, TOWN, OR VILLAGE	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total.....	\$2,050	\$14.94	\$940	\$208	\$390	\$86	\$144	87	\$18	\$36	83	\$493	\$292	\$465
8,000 to 30,000 population.....	1,211	20.32	454	96	203	50	63	2	11	27	2	314	130	313
Albuquerque.....	670	24.54	268	47	128	36	31		7	19		254	86	62
Roswell.....	217	18.24	4	17	27	4	16	1	3	4		38	24	83
Santa Fe.....	142	12.03	59	16	27	4	10	1	1				3	80
Clovis.....	182	21.16	55	16	21	6	6			4	2	22	17	88
2,500 to 8,000 population.....	546	12.00	254	66	95	12	64	3	7	7		94	75	123
Raton.....	44	7.22	35	10	13	1	6		4	1			5	4
Galup.....	16	2.67	3	3								12	1	
Las Cruces.....	67	11.53	33	8	13	4	7			1		13	19	2
Las Vegas city.....	41	8.69	39	8	13		14	1	2	1			2	
Las Vegas town 1.....														
Tucumcarl.....	70	16.90	17	4	5	2	6					29	5	19
Carlsbad.....	32	8.63	25	12	8		1		1	3			5	2
Silver City.....	103	29.27	35	10	12	1	10	2				25	11	32
Deming.....	30	8.88	27	4	9		13			1			2	
Alamogordo.....	56	18.09	10	1	6		3					1	18	28
Portales.....	58	23.03	12	3	6	2	1					14	6	26
Clayton.....	29	11.52	18	3	10	2	3						1	10
Less than 2,500 population.....	293	8.88	132	44	62	4	17	2		2	1	85	47	29

¹ Governmental-cost payments not available. Taxes levied, \$7,725.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$38, 960	\$28, 641	\$8, 813	\$1, 506	\$36, 943	\$85. 91
State government.....	12, 232	10, 752	1, 157	323	11, 407	26. 53
Counties.....	4, 083	3, 862	221	221	3, 965	9. 22
Cities, towns, and villages.....	10, 257	7, 275	2, 857	125	9, 531	66. 90
School districts.....	7, 589	6, 752	837	7, 290	(¹)	
Other civil divisions.....	4, 799	---	4, 799	---	4, 750	(¹)
BERNALILLO	8, 617	4, 547	3, 904	166	8, 173	169. 92
County.....	755	726	29	29	743	15. 45
Cities, towns, and villages.....	4, 738	2, 901	1, 805	32	4, 324	158. 39
School districts.....	1, 025	920	105	105	1, 007	(¹)
Other civil divisions.....	2, 099	---	2, 099	---	2, 099	(¹)
CATRON	161	134	---	27	158	48. 14
County.....	88	75	---	13	87	26. 51
School districts.....	73	59	---	14	71	(¹)
CHAVES	2, 005	990	961	54	1, 906	91. 63
County.....	50	40	---	10	46	2. 21
Cities, towns, and villages.....	959	472	487	---	896	67. 97
School districts.....	522	478	---	44	511	(¹)
Other civil divisions.....	474	---	474	---	453	(¹)
COLFAX	1, 002	715	269	18	970	50. 63
County.....	40	37	---	3	39	2. 04
Cities, towns, and villages.....	307	305	---	2	306	37. 39
School districts.....	386	373	---	13	359	(¹)
Other civil divisions.....	269	---	269	---	266	(¹)
CURRY	836	779	---	57	688	41. 45
County.....	42	36	---	6	40	2. 41
Cities, towns, and villages.....	372	368	---	4	242	24. 63
School districts.....	422	375	---	47	406	(¹)
DE BACA	195	151	31	13	186	64. 29
County.....	72	69	---	3	72	24. 89
School districts.....	92	82	---	10	84	(¹)
Other civil divisions.....	31	---	31	---	30	(¹)
DONA ANA	1, 441	1, 027	337	77	1, 371	46. 79
County.....	202	189	---	13	202	6. 89
Cities, towns, and villages.....	422	368	47	7	386	62. 51
School districts.....	527	470	---	57	493	(¹)
Other civil divisions.....	290	---	290	---	290	(¹)
EDDY	522	452	---	70	475	27. 94
County.....	73	58	---	15	63	3. 71
Cities, towns, and villages.....	167	160	---	7	132	20. 59
School districts.....	282	234	---	48	280	(¹)
GRANT	546	455	66	25	525	27. 56
County.....	175	175	---	---	175	9. 19
Cities, towns, and villages.....	254	185	66	3	233	66. 21
School districts.....	117	95	---	22	117	(¹)
GUADALUPE	246	223	---	23	237	33. 73
County.....	21	15	---	6	19	2. 70
Cities, towns, and villages.....	58	57	---	1	57	27. 21
School districts.....	167	151	---	16	161	(¹)
HARDING	298	265	---	33	290	65. 60
County.....	56	51	---	5	55	12. 44
Cities, towns, and villages.....	43	43	---	---	43	33. 46
School districts.....	199	171	---	28	192	(¹)
HIDALGO	245	240	---	5	234	45. 88
County.....	26	21	---	5	22	4. 31
Cities, towns, and villages.....	106	106	---	---	106	51. 23
School districts.....	113	113	---	---	106	(¹)

* Not computed.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LEA	\$282	\$227		\$55	\$269	\$40.76
County.....	107	102		5	100	15.15
Cities, towns, and villages.....	23			23	23	9.70
School districts.....	152	125		27	146	(¹)
LINCOLN	217	190		27	205	28.48
County.....	80	75		5	76	10.56
Cities, towns, and villages.....	22	21		1	22	18.79
School districts.....	115	94		21	107	(¹)
LUNA	493	475		18	491	78.60
County.....	122	122			121	19.37
Cities, towns, and villages.....	206	190		16	205	54.41
School districts.....	165	163		2	165	(¹)
MCKINLEY	985	980		5	975	44.72
County.....	285	285			282	12.94
Cities, towns, and villages.....	436	436			432	72.10
School districts.....	264	259		5	261	(¹)
MORA	129	109		20	116	11.24
County.....	25	21		4	18	1.74
Cities, towns, and villages.....						
School districts.....	104	88		16	98	(¹)
OTERO	619	554	\$47	18	608	60.20
County.....	98	93		5	95	9.41
Cities, towns, and villages.....	357	302	47	8	357	79.30
School districts.....	164	159		5	156	(¹)
QUAY	1,050	811	179	60	1,039	95.32
County.....	213	194		19	213	19.54
Cities, towns, and villages.....	412	227	179	6	411	99.20
School districts.....	425	390		35	415	(¹)
RIO ARriba	559	129	389	41	539	24.84
County.....	101	84		17	94	4.33
Cities, towns, and villages.....						
School districts.....	69	45		24	65	(¹)
Other civil divisions.....	389		389		380	(¹)
ROOSEVELT	555	368	134	53	524	44.03
County.....	22			22	22	1.85
Cities, towns, and villages.....	284	149	134	1	274	96.34
School districts.....	249	219		30	228	(¹)
SANDOVAL	260	116	108	36	252	21.91
County.....	109	102		7	104	9.04
School districts.....	43	14		29	42	(¹)
Other civil divisions.....	108		108		106	(¹)
SAN JUAN	456	440	1	15	447	28.29
County.....	179	179			178	11.27
Cities, towns, and villages.....	136	132		4	134	64.11
School districts.....	140	129		11	134	(¹)
Other civil divisions.....	1		1		1	(¹)
SAN MIGUEL	761	639	72	50	732	30.76
County.....	385	376		9	367	15.42
Cities, towns, and villages.....	160	87	72	1	158	17.37
School districts.....	216	176		40	207	(¹)
SANTA FE	1,158	928	203	29	1,145	56.40
County.....	533	529		4	533	26.26
Cities, towns, and villages.....	92	72	20		89	7.84
School districts.....	350	325		25	344	(¹)
Other civil divisions.....	183		183		179	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SIERRA.....	\$252	\$226	\$12	\$14	\$251	\$47.36
County.....	57	55	2	2	57	10.75
Cities, towns, and villages.....	127	125	2	2	127	95.06
School districts.....	56	46	10	10	55	(¹)
Other civil divisions.....	12	12	12	12	12	(¹)
SOCORRO.....	525	318	188	19	494	51.40
County.....	40	40	40	40	26	2.71
Cities, towns, and villages.....	79	73	6	6	79	23.04
School districts.....	218	205	13	13	204	(¹)
Other civil divisions.....	188	188	188	188	185	(¹)
TAOS.....	107	79	28	28	101	6.87
County.....	44	36	8	8	43	2.93
School districts.....	63	43	20	20	58	(¹)
TORRANCE.....	362	350	12	12	332	35.82
County.....	36	35	1	1	29	3.13
Cities, towns, and villages.....	93	93	93	93	93	43.40
School districts.....	233	222	11	11	210	(¹)
UNION.....	591	519	72	72	567	51.38
County.....	4	4	4	4	4	36
Cities, towns, and villages.....	182	182	182	182	182	58.50
School districts.....	405	337	68	68	381	(¹)
VALENCIA.....	1,253	455	755	43	1,236	74.46
County.....	43	42	1	1	40	2.41
Cities, towns, and villages.....	222	221	1	1	220	83.68
School districts.....	233	192	41	41	227	(¹)
Other civil divisions.....	755	755	755	755	749	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$10,257	\$7,275	\$2,857	\$125	\$9,531	\$66.90
8,000 to 30,000 population.....	6,104	3,756	2,312	36	5,496	92.21
Albuquerque.....	4,738	2,901	1,805	32	4,324	158.39
Roswell.....	937	450	487	—	875	73.53
Santa Fe.....	91	71	20	—	89	7.54
Clovis.....	338	334	—	4	208	24.19
2,500 to 8,000 population.....	2,873	2,296	545	32	2,764	55.42
Raton.....	267	265	—	2	266	43.68
Gallup.....	437	437	—	—	433	72.26
Las Cruces.....	422	368	47	7	386	66.43
Las Vegas city.....	110	36	72	2	108	22.89
Las Vegas town.....	50	50	—	—	50	11.42
Tucumcari.....	412	227	179	6	411	90.20
Carlsbad.....	81	74	—	7	48	12.94
Silver City.....	254	185	66	3	233	66.21
Deming.....	105	105	—	—	104	30.80
Alamogordo.....	284	232	47	5	284	91.73
Portales.....	284	150	134	—	274	108.77
Clayton.....	167	167	—	—	167	66.32
Less than 2,500 population.....	1,280	1,223	—	57	1,271	38.51

1204 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$36,943	\$25,010	\$7,662	\$85.91	\$67.86	\$20.70
State government.....	11,407	4,954	1,218	26.53	13.44	3.41
Counties.....	3,965	3,114	3,055	9.22	8.17	8.25
Cities, towns, and villages.....	9,531	6,149	2,099	66.90	63.35	32.10
School districts.....	7,290	4,071	1,031	(?)	(?)	(?)
Other civil divisions.....	4,750	6,722	259	(?)	(?)	(?)
Bernalillo.....	8,173	2,178	1,041	169.92	69.21	38.59
Catron ¹	158	168	-----	48.14	48.63	-----
Chaves.....	1,906	1,778	507	91.63	147.25	26.34
Colfax.....	970	1,511	225	50.63	66.08	12.17
Curry.....	688	944	237	41.45	84.01	18.13
De Baca ¹	186	126	-----	64.29	39.57	-----
Dona Ana.....	1,371	5,640	222	46.79	322.50	15.86
Eddy.....	475	684	220	27.94	75.05	14.27
Grant.....	525	170	312	27.56	6.98	19.38
Guadalupe.....	237	239	76	33.73	29.85	6.09
Harding ¹	290	189	-----	65.60	37.82	-----
Hidalgo ¹	234	60	-----	45.88	12.55	-----
Lea ¹	269	169	-----	40.76	47.68	-----
Lincoln.....	205	186	120	28.48	23.74	13.37
Luna.....	491	421	168	78.60	29.19	39.46
McKinley.....	975	469	64	44.72	33.65	4.35
Mora.....	116	57	97	11.24	4.02	7.29
Otero.....	608	692	112	60.20	85.21	14.33
Quay.....	1,039	409	250	95.32	39.14	14.65
Rio Arriba.....	539	161	40	24.84	7.91	2.09
Roosevelt.....	524	187	116	44.03	28.57	8.43
Sandoval.....	252	65	65	21.91	7.33	6.63
San Juan.....	447	346	391	28.29	41.57	40.25
San Miguel.....	732	1,088	835	30.76	47.55	31.86
Santa Fe.....	1,145	260	568	56.40	17.20	33.63
Sierra.....	251	280	62	47.36	57.14	16.95
Socorro.....	494	300	290	51.40	21.32	17.19
Taos.....	101	95	50	6.87	7.31	4.00
Torrance.....	332	331	55	35.82	33.99	4.74
Union.....	567	688	204	51.38	38.15	15.64
Valencia.....	1,236	165	117	74.46	11.86	7.69

¹ Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

² Not computed.

³ Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total.....	\$534, 301	\$146, 091	\$44, 795	\$143, 415	\$329, 899	\$72, 458	\$777. 44	\$895. 06	\$195. 73
Bernalillo.....	32, 012	22, 340	3, 469	6, 203	22, 822	4, 395	665. 53	725. 34	162. 90
Catron ¹	1, 975	935	966	74	3, 662	-----	601. 77	1, 056. 26	-----
Chaves.....	16, 249	10, 611	3, 130	2, 508	17, 511	5, 226	781. 20	1, 450. 16	271. 35
Colfax.....	21, 759	7, 663	2, 320	11, 776	29, 010	5, 226	1, 135. 83	1, 268. 97	282. 30
Curry.....	11, 438	7, 050	1, 336	3, 052	11, 878	2, 298	689. 04	1, 057. 11	175. 72
De Baca ¹	6, 062	2, 163	968	2, 931	6, 141	-----	2, 095. 40	1, 921. 60	-----
Dona Ana.....	19, 696	8, 999	1, 393	9, 304	14, 986	4, 438	672. 22	856. 86	316. 41
Eddy.....	11, 480	6, 791	1, 991	2, 698	9, 044	3, 073	675. 29	992. 06	199. 85
Grant.....	26, 117	2, 701	1, 943	21, 473	28, 367	5, 231	1, 370. 97	1, 162. 45	324. 64
Guadalupe.....	7, 596	2, 310	820	4, 466	8, 521	2, 181	1, 080. 97	1, 063. 16	174. 60
Harding ¹	4, 195	2, 306	1, 089	800	5, 248	-----	948. 88	1, 049. 60	-----
Hidalgo ¹	7, 122	1, 486	1, 202	4, 434	6, 647	-----	1, 396. 47	1, 377. 66	-----
Lea ¹	12, 043	3, 867	2, 877	5, 299	4, 914	-----	1, 824. 70	1, 386. 12	-----
Lincoln.....	7, 024	2, 417	1, 439	3, 168	7, 453	2, 170	975. 83	952. 75	242. 67
Luna.....	9, 654	2, 493	914	6, 247	10, 675	2, 649	1, 545. 38	740. 17	622. 17
McKinley.....	13, 117	4, 412	1, 629	7, 076	12, 936	1, 593	601. 70	928. 63	107. 49
Mora.....	5, 060	2, 354	757	1, 949	6, 033	1, 774	490. 22	423. 33	132. 75
Otero.....	8, 048	2, 478	1, 548	4, 022	8, 409	2, 629	796. 83	1, 030. 07	336. 78
Quay.....	10, 905	5, 263	1, 430	4, 212	12, 162	2, 732	1, 000. 46	1, 164. 47	160. 32
Rio Arriba.....	4, 810	2, 828	819	1, 163	5, 388	2, 128	221. 66	265. 36	112. 01
Roosevelt.....	8, 941	5, 574	1, 718	1, 649	6, 306	1, 893	751. 34	963. 03	137. 28
Sandoval.....	5, 319	2, 301	630	2, 388	4, 439	932	462. 52	496. 72	95. 10
San Juan.....	4, 546	2, 592	838	1, 116	3, 979	2, 155	287. 72	477. 51	221. 77
San Miguel.....	15, 148	7, 495	1, 768	5, 885	17, 295	4, 446	636. 47	756. 33	169. 65
Santa Fe.....	12, 696	7, 129	1, 419	4, 148	10, 659	3, 133	625. 42	706. 09	185. 57
Sierra.....	4, 490	1, 864	750	1, 876	4, 474	1, 650	847. 17	913. 56	450. 92
Socorro.....	7, 725	2, 637	1, 402	3, 686	10, 486	2, 942	803. 77	745. 72	174. 36
Taos.....	4, 610	3, 205	894	521	4, 732	885	313. 61	364. 02	71. 52
Torrance.....	7, 246	1, 999	784	4, 463	10, 068	1, 334	781. 75	1, 034. 68	115. 39
Union.....	11, 838	6, 455	1, 675	3, 708	12, 856	2, 973	1, 072. 67	712. 74	228. 10
Valencia.....	12, 880	3, 373	887	8, 620	12, 798	2, 372	775. 90	919. 53	155. 83

¹ Includes \$2,500,329, valuation of private cars subject to State tax only, not distributable by counties.

² Organized since 1912.

1206 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total.....	\$11,908	\$2,186	\$2,364	\$1,039	\$6,319	\$8,805	\$3,426	\$3.56	\$2.67	\$4.73
Bernalillo.....	1,594	203	280	403	708	827	291	4.98	3.62	6.62
Catron ¹	82	17	16	—	49	110	—	4.15	3.00	—
Chaves.....	630	105	122	87	316	502	249	3.88	2.87	4.76
Colfax.....	756	138	132	44	442	674	254	3.47	2.32	4.86
Curry.....	467	71	61	38	297	423	120	4.08	3.56	5.22
De Baca ¹	159	41	38	3	77	124	—	2.62	2.02	—
Dona Ana.....	648	102	160	43	343	356	191	3.29	2.38	4.30
Eddy.....	397	73	71	40	213	287	162	3.46	3.17	5.27
Grant.....	686	163	162	24	337	554	232	2.63	1.95	4.44
Guadalupe.....	246	48	44	8	146	230	105	3.24	2.70	4.81
Harding ¹	160	29	27	5	99	167	—	3.81	3.18	—
Hidalgo ¹	196	47	38	6	105	143	—	2.75	2.15	—
Lea ¹	452	78	82	14	278	130	—	3.75	2.65	—
Lincoln.....	245	48	53	1	143	167	87	3.49	2.24	4.01
Luna.....	239	61	56	18	104	237	99	2.48	2.22	3.74
McKinley.....	405	80	78	59	188	292	48	3.09	2.26	3.01
Mora.....	175	34	50	1	90	164	83	3.46	2.72	4.68
Otero.....	274	52	52	24	146	181	126	3.40	2.15	4.79
Quay.....	411	70	60	24	257	346	119	3.77	2.84	4.36
Rio Arriba.....	180	32	42	1	105	137	102	3.74	2.54	4.79
Roosevelt.....	355	59	52	18	226	258	106	3.97	4.09	5.60
Sandoval.....	150	34	55	—	61	98	39	2.82	2.21	4.18
San Juan.....	202	29	46	21	106	125	98	4.44	3.14	4.55
San Miguel.....	507	96	145	37	229	495	231	3.35	2.86	5.20
Santa Fe.....	453	78	104	53	218	335	114	3.57	3.14	3.64
Sierra.....	146	30	35	7	74	103	60	3.25	2.30	3.64
Socorro.....	291	52	53	14	172	295	156	3.77	2.81	5.30
Taos.....	141	30	36	—	75	128	53	3.06	2.70	5.99
Torrance.....	284	46	45	11	182	278	71	3.92	2.78	5.32
Union.....	444	77	66	9	292	384	131	3.75	2.99	4.41
Valencia.....	451	81	103	26	241	255	99	3.50	1.99	4.17

¹ Includes \$81,961, levy on private cars subject to State tax only, not distributable by counties.

² Organized since 1912.

NEW YORK

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of New York relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 57 counties, the 595 cities and villages, the 9,079 school districts, the 932 towns, and the 4 other civil divisions (Port of New York Authority, Port of Albany, Hudson River Regulating district, and Black River Regulating district), or a total of 10,668 political units that have power to levy taxes or incur debt.

The data for New York were compiled largely from reports on file at the Department of Audit and Control and the State Tax Commission, Albany, New York.

Fiscal year.—For New York the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the towns, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of New York on January 1, 1932, was 12,812,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for New York the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 40.6 percent for the State government, 38.5 percent for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties), 13.6 percent for the cities and villages (exclusive of Greater New York), 4.2 percent for Greater New York, 11.4 percent for the school districts, and 21.2 percent for the towns.

Although the aggregate of governmental costs, including those for capital outlays, is \$250,671,379 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$182,187,734.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$1,388,734,303	100.0	\$1,639,405,682	100.0	\$3,477,232,971	100.0	\$824,022,593	100.0
State government.....	257,569,274	18.5	362,210,410	22.1	463,068,088	13.3	2,363,298	0.3
Counties ¹	86,586,690	6.2	119,905,848	7.3	228,510,636	6.6	63,631,446	7.7
Cities and villages ²	234,050,146	16.9	265,932,644	16.2	550,972,002	15.8	157,626,638	19.1
Greater New York.....	681,499,857	49.1	710,127,005	43.3	1,913,936,971	55.0	513,146,460	62.3
School districts ³	77,937,829	5.6	86,834,375	5.3	126,551,795	3.6	43,908,021	5.3
Towns.....	46,223,723	3.3	56,000,973	3.4	96,321,336	2.8	43,056,373	5.2
Other civil divisions.....	4,866,984	.4	38,394,427	2.3	97,872,143	2.8	290,357	(*)

¹ Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.

² Exclusive of Greater New York.

³ Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.

* Less than one tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of New York and all subdivisions of the State amounted to \$1,388,734,303, or an average of \$108.39 for each person in the State. Of this amount \$257,569,274 was for the State; \$86,586,690 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); \$234,050,146 for the cities and villages (exclusive of Greater New York); \$681,499,857 for Greater New York; \$77,937,629 for the school districts; \$46,223,723 for the towns; and \$4,866,984 for the other civil divisions. The revenues collected include \$779,530,234, general property taxes; \$125,675,285, special taxes; \$146,426,117, licenses and permits; \$30,186,879, special assessments; \$155,953,881, subventions, donations, and pension assessments; \$49,223,375, interest, rents, and highway privileges; \$64,234,238, earnings of public service enterprises; \$34,497,006, earnings of general departments; and \$3,007,288, fines, forfeits, and escheats. Of the \$155,953,881 classified as subventions, donations, and pension assessments, \$16,353,272 represents subventions by the Federal Government to the State, principally for highways; and \$46,190,064, subventions by the State to Greater New York for education. The data reported for school districts are exclusive of data for the schools of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village governments.

In the survey for 1922 data on revenues for New York were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to \$201,343,000 in 1912, \$420,025,000 in 1922, and \$694,595,006 in 1931, this being an increase of 65.4 percent from 1922 to 1931, and 245 percent from 1912 to 1931. Special taxes amounted to \$28,400,000 in 1912, \$68,228,000 in 1922, and \$122,397,690 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$28,380,000 in 1912, \$60,180,000 in 1922, and \$144,662,561 in 1931. Special assessments amounted to \$16,593,000 in 1912, \$16,620,000 in 1922, and \$30,003,185 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of New York and all subdivisions of the State for 1931 amounted to \$1,639,405,682, or an average expenditure of \$127.96 per person. Of the total amount expended, \$362,210,410 was disbursed by the State government; \$119,905,848 by the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); \$265,932,644 by the cities and villages (exclusive of Greater New York); \$710,127,005 by Greater New York; \$86,834,375 by the school districts; \$56,000,973 by the towns; and \$38,394,427 by the other civil divisions. The total comprises \$1,027,082,797 for operation and maintenance of general departments; \$33,720,981 for operation and maintenance of public-service enterprises; \$145,742,791 for interest on debt; and \$432,859,113 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$96,166,720; protection to person and property, \$138,818,941; health and sanitation, \$77,267,953; development and conservation of natural resources by the State government, \$8,610,412; highways, \$102,798,989; charities, hospitals, and corrections, \$133,896,142; schools, \$381,349,770; libraries, \$5,751,753; recreation, \$25,600,921; and miscellaneous,

\$56,821,196. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from \$225,609,000 to \$951,361,386, or 321.7 percent; interest payments, from \$51,748,000 to \$132,529,819, or 156.1 percent; and outlay payments, from \$114,629,000 to \$363,300,075, or 216.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties and the cities and villages are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of New York and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$3,477,232,971, or an average per capita of \$271.40. In 1922 the average per capita was \$158.15, and in 1912, \$116.59.

Of the total debt reported for 1931, \$463,068,088 was for the State government; \$228,510,636 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); \$550,972,002 for the cities and villages (exclusive of Greater New York); \$1,913,936,971 for Greater New York; \$126,551,795 for the school districts; \$96,321,336 for the towns; and \$97,872,143 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 148.2 percent from 1922 to 1931 and 437.2 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 101.3 percent from 1922 to 1931 and 188.1 percent from 1912 to 1931.

ASSESSED VALUATIONS

In New York all real and personal property subject to taxation is assessed at its full value. Real property is assessed as of July 1 in the taxing district in which situated, and personal property with few exceptions is assessed in the taxing district in which the owner or agent resides. The assessors of each taxing district are required to ascertain, between January 1 and July 1, all property and persons taxable therein, and prepare an assessment roll, which is to be completed on or before August 1.

Assessment rolls are examined and equalized by the county board of supervisors of the various counties and delivered to the collectors of each district on or before December 15 (or such date as is designated by the supervisors), with warrants for the collection of the sums specified therein on or before February 1.

The assessed valuation of all property in New York subject to levies of the general property tax was \$29,559,935,648 in 1931 as compared with \$15,390,399,000 in 1922 and \$11,131,779,000 in 1912. The per capita assessed valuation increased from \$1,146.08 in 1912 to \$1,445.49 in 1922, and to \$2,307.21 in 1931.

TAX LEVIES

In New York each collector of taxes, upon receipt of the assessment roll, gives notice of the places where he will receive taxes for the next 30 days after publication of such notice. After the expiration of the 30 days the collector is required to call on every person residing in the taxing district whose taxes are unpaid, and demand payment thereof. Some towns are required to elect a receiver of taxes, while in others the office of collector of taxes may be abolished and taxes are then collected by the town clerk.

The total levies of the general property tax for the State and all subdivisions were \$221,467,000 for 1912, \$454,878,000 for 1922, and \$824,022,593 for 1931, this being a per capita of \$22.80, \$42.72, and \$64.32, respectively.

Of the total levies reported for 1931, \$2,363,298 was for the State government; \$63,631,446 for the counties (exclusive of Bronx, Kings, New York, Queens, and Richmond Counties); \$157,626,638 for the cities and villages (exclusive of Greater New York); \$513,146,460 for Greater New York; \$43,908,021 for the school districts; \$43,056,373 for the towns; and \$290,357 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.99 for 1912, \$2.96 for 1922, and \$2.79 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	Total	Per capita	Taxes						Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments and enterprises	Earnings of public service departments and enterprises
				Total	General property	Special		Licenses and permits								
						Income	All other									
Grand total.....	12,812,000	\$1,388,734	\$108.39	\$1,051,632	\$779,680	\$40,348	\$85,328	\$146,426	\$30,187	\$3,007	\$133,295	\$92,659	\$49,223	\$34,497	\$94,234	
State government.....	12,812,000	257,569	20.10	206,894	2,230	19,473	82,617	102,574	---	577	22,437	6,353	10,620	10,243	445	
Counties.....	5,721,700	86,587	15.13	72,359	60,176	---	---	12,183	236	79	5,978	---	866	7,069	---	
Cities and villages.....	3,998,364	234,050	58.54	168,577	155,358	5,517	602	7,100	12,068	627	21,974	809	3,656	4,526	21,813	
Greater New York.....	7,090,300	681,500	96.12	520,368	482,690	13,238	1,456	22,984	17,883	1,521	46,843	15,494	32,774	8,151	38,476	
School districts.....	---	77,938	(e)	43,821	43,756	---	65	---	---	---	---	---	---	---	---	
Towns.....	---	46,223	(e)	38,635	34,342	2,120	688	1,585	---	203	4,363	12	798	2,212	---	
Other civil divisions.....	---	4,867	(e)	3,978	---	---	---	---	---	---	---	---	---	---	---	3,500
ALBANY.....	216,400	16,423	75.89	12,495	11,689	217	29	560	911	28	1,376	36	181	234	1,162	
County.....	216,400	2,590	11.97	2,389	2,093	---	---	236	---	5	45	---	22	129	---	
Cities and villages.....	178,994	12,263	68.45	9,044	8,599	192	23	230	911	21	354	36	150	76	1,097	
School districts.....	---	850	(e)	481	481	---	---	---	---	---	---	---	---	---	---	
Towns.....	---	613	(e)	538	473	25	6	34	---	2	59	---	6	8	---	
Other civil divisions.....	---	108	(e)	43	---	---	---	---	---	---	---	---	---	---	---	65
ALLEGANY.....	38,200	2,982	78.06	1,761	1,478	50	9	224	14	13	830	2	6	105	251	
County.....	38,200	745	19.50	629	438	---	---	191	---	7	84	---	2	23	---	
Cities and villages.....	15,904	583	36.66	253	230	17	---	6	14	2	---	2	4	57	251	
School districts.....	---	1,138	(e)	486	485	---	1	---	---	---	640	---	---	12	---	
Towns.....	---	516	(e)	393	325	33	8	27	---	4	106	---	---	13	---	
BRONX.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Includes \$4,801,526 inheritance taxes, for State purposes only.
³ Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.
⁴ Exclusive of Greater New York.
⁵ Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.
⁶ Not computed.
⁷ Includes New York's portion of the Port of New York Authority, data for which are not distributable by counties.
⁸ Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS													
		Total	Per capita	Total	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interests	Earnings of general departments and enterprises	Earnings of public service enterprises
					General property	Special		Licenses and permits							
						Income	All other								
BROOME.....	152,700	\$10,069	\$65.94	\$7,074	\$6,518	\$117	\$11	\$428	\$202	\$25	\$1,619	\$75	\$70	\$627	\$377
County.....	152,700	1,797	11.77	1,580	1,320	1,320		260	202	1	84	10	10	113	113
Cities and villages.....	114,514	5,980	52.22	4,157	3,873	117	10	157	202	19	625	75	60	463	377
School districts.....	1,809	1,809	(6)	958	957		1				832			19	
TOWNS.....	483	483	(6)	370	368			2		5	78			30	
CATTARAUGUS.....	72,600	5,410	74.52	3,394	2,971	65	6	352	79	18	1,166	1	42	337	388
County.....	72,600	1,627	22.41	1,345	1,106	1,106		239	79	6	66		4	206	
Cities and villages.....	46,207	2,189	47.37	1,269	1,137	44	4	74	79	9	331	1	38	89	383
School districts.....	1,128	1,128	(6)	452	452						656			20	
TOWNS.....	466	466	(6)	338	276	21	2	36		3	103			22	
CAYUGA.....	64,751	3,781	58.39	2,527	2,193	60	5	269	95	6	753	6	21	171	197
County.....	64,751	1,106	17.08	988	816			172	95		53		4	61	
Cities and villages.....	42,966	1,724	40.12	1,101	964	42	3	92	95	3	276	6	15	31	197
School districts.....	206	592	(6)	206	206						368			18	
TOWNS.....	359	359	(6)	232	207	18	2	5		3	61		2	61	
CHAUTAUQUA.....	128,400	9,348	72.80	5,696	5,119	127	8	442	262	16	1,595	11	84	263	1,421
County.....	128,400	1,768	13.77	1,613	1,347			266	262	1	71		7	76	
Cities and villages.....	88,998	5,229	58.77	2,753	2,486	99	7	161	262	10	588	11	68	116	1,421
School districts.....	1,653	1,653	(6)	752	752		1				848		2	50	
TOWNS.....	698	698	(6)	577	534	28		15		5	88		7	21	
CHEMUNG.....	76,200	4,447	58.36	2,933	2,645	50	9	249	31	15	912	6	31	117	382
County.....	76,200	1,682	8.95	583	445			138	31	1	51		7	40	
Cities and villages.....	56,431	2,891	50.70	1,898	1,722	40	6	100	31	12	481	6	23	58	382
School districts.....	634	634	(6)	290	290						337		1	6	
TOWNS.....	270	270	(6)	212	188	10	3	11		2	43			13	

CHENANGO.....	34,665	2,609	75.26	1,419	1,178	24	3	214	37	4	760	11	4	249	125
County.....	34,665	2,609	75.26	1,419	1,178	24	3	214	37	4	760	11	4	249	125
Cities and villages.....	15,895	604	38.00	316	280	15	1	177	37	1	87	11	2	199	17
School districts.....	730	219	(6)	219	219	15	1	20	37	1	95	11	2	17	125
TOWNS.....	322	322	(6)	210	182	9	2	17	17	2	483	11	2	18	15
CLINTON.....	47,200	2,373	50.28	1,405	1,211	14	6	174	1	3	596	12	12	192	164
County.....	47,200	2,373	50.28	1,405	1,211	14	6	174	1	3	596	12	12	192	164
Cities and villages.....	22,524	639	28.37	332	355	7	2	147	1	2	69	10	2	27	4
School districts.....	754	203	(6)	203	203	7	2	18	1	2	76	10	2	27	4
TOWNS.....	372	372	(6)	280	280	7	4	9	9	1	399	12	12	132	164
COLUMBIA.....	42,100	2,610	62.00	1,822	1,581	34	3	204	---	3	533	18	18	170	64
County.....	42,100	2,610	62.00	1,822	1,581	34	3	204	---	3	533	18	18	170	64
Cities and villages.....	18,760	955	33.16	417	383	17	1	153	---	2	52	10	6	117	64
School districts.....	616	291	(6)	291	291	17	2	16	---	2	120	10	10	9	64
TOWNS.....	417	417	(6)	334	280	17	2	35	---	1	297	2	2	28	16
CORTLAND.....	32,100	2,055	64.02	1,276	1,102	18	4	152	31	2	500	16	16	127	103
County.....	32,100	2,055	64.02	1,276	1,102	18	4	152	31	2	500	16	16	127	103
Cities and villages.....	20,437	771	37.73	481	437	11	3	30	31	1	61	12	12	85	103
School districts.....	430	201	(6)	154	154	11	3	30	31	1	125	12	12	19	103
TOWNS.....	201	201	(6)	138	124	7	1	6	---	1	264	1	1	11	---
DELAWARE.....	41,163	2,765	67.17	1,664	1,355	38	6	265	5	3	931	13	8	90	51
County.....	41,163	2,765	67.17	1,664	1,355	38	6	265	5	3	931	13	8	90	51
Cities and villages.....	13,534	284	20.98	400	400	19	1	233	---	1	98	13	8	30	7
School districts.....	1,149	591	(6)	453	404	19	5	7	5	1	714	13	7	35	51
TOWNS.....	591	591	(6)	453	404	19	5	25	---	2	118	---	---	18	---
DUTCHESS.....	107,800	6,788	62.97	5,025	4,611	82	15	317	112	22	1,022	10	47	259	291
County.....	107,800	6,788	62.97	5,025	4,611	82	15	317	112	22	1,022	10	47	259	291
Cities and villages.....	63,286	3,552	56.13	2,587	2,482	62	8	45	112	18	424	10	28	47	47
School districts.....	936	703	(6)	462	462	62	8	45	112	18	431	10	28	42	291
TOWNS.....	703	703	(6)	517	434	30	7	46	---	3	92	---	4	87	---
ERIE.....	784,200	67,140	85.62	53,406	47,895	1,827	134	3,550	2,248	157	5,412	239	1,150	1,329	3,199
County.....	784,200	67,140	85.62	53,406	47,895	1,827	134	3,550	2,248	157	5,412	239	1,150	1,329	3,199
Cities and villages.....	676,417	50,733	75.00	38,154	35,324	1,674	80	2,076	2,248	130	4,028	239	998	797	3,199
School districts.....	3,908	4,321	(6)	2,602	2,507	153	49	176	---	18	1,215	13	13	78	---
TOWNS.....	4,321	4,321	(6)	4,097	3,719	153	49	176	---	18	1,033	44	44	59	---
ESSEX.....	34,300	2,953	86.09	1,806	1,616	22	3	165	---	5	799	---	46	108	189
County.....	34,300	2,953	86.09	1,806	1,616	22	3	165	---	5	799	---	46	108	189
Cities and villages.....	10,496	452	43.06	257	242	6	1	132	---	2	52	---	3	29	---
School districts.....	983	873	(6)	464	464	6	1	9	---	1	508	---	1	10	---
TOWNS.....	873	873	(6)	526	483	16	3	24	---	2	239	---	42	64	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes						Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pensions and assessments	Highway privileges, rents, and interests	Earnings of general service departments and enterprises	Earnings of public service enterprises	
				Total	General property	Special		Licenses and permits									
						Income	All other										
FRANKLIN.....	46,100	\$2,861	\$62.06	\$1,862	\$1,648	\$34	\$5	\$175	\$16	\$6	\$676				\$22	\$82	\$197
County.....	46,100	547	14.03	553	408	17	1	145	14		38				14	42	
Cities and villages.....	25,618	571	22.29	343	313	17	1	12	16	3					3	9	197
School districts.....		1,128	(^c)	529	528	17	3	18			577				4	18	
TOWNS.....		1,515	(^c)	437	399					3	61				1	13	
FULTON.....	46,800	2,727	58.27	1,757	1,556	35	4	162	79	5	541				22	106	217
County.....	46,800	598	12.78	419	419	29	4	109	79	3	37				4	28	
Cities and villages.....	37,414	1,670	44.64	1,010	929	29	4	48	79	3	290				18	53	217
School districts.....		1,283	(^c)	107	107	6		5		1	170				6	6	
TOWNS.....		176	(^c)	112	101						44					19	
GENESSEE.....	45,600	2,590	56.80	1,997	1,496	39	7	155	46	7	601				32	104	103
County.....	45,600	512	11.23	397	284	23	1	113			76				9	30	
Cities and villages.....	26,239	1,142	43.52	734	676	20	2	36	46	6	191				19	43	103
School districts.....		614	(^c)	313	313	19	5	6		1	294				1	6	
TOWNS.....		322	(^c)	253	223						40				3	25	
GREENE.....	25,808	1,839	71.26	1,235	1,088	16	5	126		3	428				3	118	52
County.....	25,808	558	21.62	495	382	6	1	113			50				2	11	
Cities and villages.....	10,175	283	27.81	190	181	6	1	2		1					1	39	52
School districts.....		581	(^c)	241	240	10	3	11		2	330				10	10	
TOWNS.....		417	(^c)	309	285						48					58	
HAMILTON.....	3,929	547	136.22	468	427	9	1	31			56					10	13
County.....	3,929	206	52.43	189	159	1	1	30			15					2	
Cities and villages.....	261	44	168.58	31	30	1		30									13
School districts.....		92	(^c)	70	70			1			22						
TOWNS.....		205	(^c)	178	168	8	1	1			19					8	

HERKIMER	64,006	4,430	69.21	2,864	2,504	102	5	253	81	9	884	12	42	117	421
County.....	64,006	1,061	16.58	778	778	39	1	167	81	8	74	12	30	33	421
Cities and villages.....	45,613	1,442	31.61	669	669	39	1	60	81	8	651	12	22	33	421
School districts.....	.....	1,330	(6)	635	634	.....	.....	.....	.....	1	63	.....	1	43	.....
Towns.....	.....	1,580	(6)	498	406	63	3	26	.....	.....	.....	.....	7	11	.....
Other civil divisions.....	.....	17	(6)	17	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
JEFFERSON	88,800	5,850	69.81	3,801	3,295	112	9	385	80	8	1,264	23	59	257	338
County.....	88,800	1,260	15.04	1,067	832	87	5	255	80	6	1,113	14	46	86	338
Cities and villages.....	54,480	2,623	48.15	1,747	1,361	.....	.....	94	.....	.....	298	17	31	86	338
School districts.....	.....	1,207	(6)	526	525	.....	.....	1	.....	.....	738	.....	33	33	.....
Towns.....	.....	628	(6)	399	335	25	3	36	.....	2	115	6	14	92	.....
Other civil divisions.....	42	42	(6)	42	42	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
KINGS.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LEWIS	23,447	1,667	71.10	1,040	867	17	1	155	4	1	502	4	8	78	30
County.....	23,447	440	18.77	382	244	.....	.....	138	.....	.....	42	.....	5	11	.....
Cities and villages.....	8,113	133	16.39	94	84	6	.....	4	4	.....	.....	2	1	2	30
School districts.....	.....	640	(6)	242	242	.....	.....	.....	.....	.....	383	.....	.....	15	.....
Towns.....	.....	393	(6)	261	236	11	1	13	.....	1	77	2	2	50	.....
Other civil divisions.....	61	61	(6)	61	61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LIVINGSTON	37,700	2,351	62.36	1,554	1,336	51	3	164	5	5	588	1	6	106	86
County.....	37,700	682	18.09	603	462	.....	.....	141	.....	.....	59	.....	3	17	.....
Cities and villages.....	17,358	363	20.91	259	227	20	.....	12	5	2	.....	.....	.....	10	86
School districts.....	.....	847	(6)	376	375	.....	.....	.....	.....	.....	455	.....	.....	16	.....
Towns.....	.....	459	(6)	316	272	31	2	11	.....	3	74	1	2	63	.....
MADISON	36,800	2,723	68.42	1,508	1,291	30	6	181	23	7	783	1	16	182	203
County.....	36,800	610	15.33	455	300	.....	.....	155	.....	1	65	.....	6	83	.....
Cities and villages.....	21,967	863	38.29	520	486	16	1	17	23	1	85	.....	7	24	203
School districts.....	.....	874	(6)	274	274	.....	.....	.....	.....	.....	667	.....	1	32	.....
Towns.....	.....	376	(6)	259	231	14	5	9	.....	5	66	1	2	43	.....
MONROE	438,100	35,057	80.39	25,541	23,710	545	49	1,237	2,265	37	3,261	138	805	1,085	1,925
County.....	438,100	5,176	11.87	4,003	4,075	.....	.....	528	2	1	112	.....	128	330	.....
Cities and villages.....	364,701	25,280	71.30	17,470	16,296	463	32	679	2,263	22	2,312	138	645	515	1,925
School districts.....	.....	2,094	(6)	1,267	1,267	.....	.....	.....	.....	.....	762	.....	75	75	.....
Towns.....	.....	2,497	(6)	2,211	2,082	82	17	30	.....	14	75	.....	32	165	.....
MONTGOMERY	60,400	3,874	64.14	2,692	2,438	19	23	212	56	3	676	3	45	127	272
County.....	60,400	864	14.30	725	611	.....	.....	114	.....	.....	57	.....	5	77	.....
Cities and villages.....	47,444	2,171	45.76	1,547	1,347	8	21	83	56	2	314	3	39	26	272
School districts.....	.....	555	(6)	277	277	.....	.....	.....	.....	.....	272	.....	.....	6	.....
Towns.....	.....	284	(6)	231	203	11	2	15	.....	1	33	.....	1	18	.....

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

* Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, and assessments	Earnings of public service enterprises	Earnings of general departments	
				Total	General property	Special		Licenses and permits								
						Income	All other									
NASSAU	333,300	\$24,137	\$102.42	\$27,573	\$20,154	\$716	\$201	\$502	\$277	\$95	\$3,259	\$2	\$530	\$1,004	\$1,397	
County	333,300	7,669	23.01	6,659	6,431			228		3			88	327		
Cities and villages	171,102	8,470	49.50	6,183	5,518	458	53	164	277	66	55	2	240	240	1,397	
School districts		11,869	(c)	9,088	9,022		16				2,459		35	337		
Towns	6,129	(c)	(c)	5,683	5,183	258	132	110		26	153		167	100		
NEW YORK ¹																
NIAGARA	154,600	11,422	73.88	8,124	7,219	182	35	688	631	17	1,513	8	184	356	589	
County	154,600	1,879	12.15	1,660	1,452			208		1	73		25	120		
Cities and villages	125,518	8,515	67.84	5,744	5,117	152	30	445	631	13	1,159	8	155	216	589	
School districts		570	(c)	305	305						250		15			
Towns	458	(c)	(c)	415	345	30	5	35		3	31		4	5		
ONEIDA	201,500	12,386	61.47	8,816	8,000	169	26	631	425	22	2,277	56	110	441	239	
County	201,500	2,112	10.48	1,915	1,566			349			84		12	101		
Cities and villages	162,883	7,921	48.63	5,851	5,438	133	20	260	425	17	1,102	66	87	144	239	
School districts		1,621	(c)	612	612						912		97	97		
Towns		732	(c)	438	384	26	6	22		5	179		11	99		
ONONDAGA	300,200	21,487	71.51	14,826	13,563	322	69	872	1,657	46	2,890	25	109	850	1,064	
County	300,200	3,600	12.02	2,862	2,545			407		2	95		20	540		
Cities and villages	244,577	15,908	65.95	10,083	9,383	281	50	374	1,657	39	1,738	25	83	212	1,064	
School districts		2,097	(c)	1,004	995		9				997		6	96		
Towns		855	(c)	782	640	41	10	91		5	60		2			
ONTARIO	54,600	3,145	57.60	2,092	1,837	56	4	195	36	10	676		32	164	135	
County	54,600	813	14.88	685	625			160		1	66		3	58		
Cities and villages	32,555	1,261	38.73	789	734	29	2	24	36	8	227		24	42	135	
School districts		641	(c)	303	303						326		12	12		
Towns		430	(c)	315	276	27	2	11		1	57		5	52		

ORANGE.....	132,200	7,534	56.99	5,397	4,890	125	19	363	84	16	1,317	2	69	225	424
County.....	132,200	1,817	13.74	1,997	1,439	89	8	258	77	3	47	—	17	43	—
Cities and villages.....	84,664	3,485	40.69	2,254	2,097	72	—	—	84	9	560	2	49	103	424
School districts.....	—	1,500	(⁶)	800	800	—	—	—	—	—	635	—	—	56	—
TOWNS.....	—	732	(⁶)	637	545	53	11	28	—	4	75	—	3	13	—
ORLEANS.....	28,800	1,737	60.31	1,095	959	30	1	105	13	3	419	—	4	101	102
County.....	28,800	416	14.44	228	228	14	—	91	—	—	35	—	2	60	—
Cities and villages.....	13,215	342	25.83	217	198	12	—	10	13	2	—	—	1	7	102
School districts.....	—	694	(⁶)	332	331	—	1	—	—	—	335	—	—	27	—
TOWNS.....	—	285	(⁶)	227	205	18	—	4	—	1	49	—	1	7	—
OSWEGO.....	68,645	4,840	68.50	3,186	2,873	54	6	254	77	6	1,008	8	102	279	174
County.....	68,645	1,334	19.15	1,104	914	19	—	100	—	2	84	—	11	133	—
Cities and villages.....	43,663	2,207	50.55	1,378	1,278	41	4	44	77	2	339	8	89	61	174
School districts.....	—	807	(⁶)	278	278	—	—	—	—	—	511	—	—	18	—
TOWNS.....	—	492	(⁶)	337	303	13	1	20	—	2	74	—	2	77	—
OTSEGO.....	46,800	3,130	66.88	1,545	1,540	42	4	259	1	5	929	13	15	209	113
County.....	46,800	947	20.24	769	545	20	—	224	—	1	90	—	3	84	—
Cities and villages.....	21,492	744	34.63	478	435	21	2	20	1	3	105	13	9	22	113
School districts.....	—	977	(⁶)	306	306	—	—	—	—	—	603	—	—	68	—
TOWNS.....	—	462	(⁶)	292	254	21	2	15	—	1	131	—	3	35	—
PUTNAM.....	14,200	1,280	90.14	1,048	961	21	5	71	—	2	161	—	4	50	15
County.....	14,200	534	37.61	506	446	—	—	60	—	—	13	—	3	12	—
Cities and villages.....	3,918	74	18.89	58	53	4	—	1	—	1	—	—	—	—	15
School districts.....	—	354	(⁶)	203	203	—	—	—	—	—	118	—	—	33	—
TOWNS.....	—	318	(⁶)	281	249	17	5	10	—	1	30	—	1	5	—
QUEENS.....	121,900	6,854	56.69	5,079	4,572	89	13	405	125	4	950	7	43	209	437
County.....	121,900	1,248	10.32	1,100	894	67	9	206	—	—	57	—	17	74	—
Cities and villages.....	92,293	4,276	46.35	3,246	3,000	67	—	170	125	3	385	7	23	55	432
School districts.....	—	824	(⁶)	371	371	—	—	—	—	—	441	—	1	11	—
TOWNS.....	—	483	(⁶)	244	289	22	4	29	—	1	67	—	2	69	—
Other civil divisions.....	—	23	(⁶)	18	18	—	—	—	—	—	—	—	—	—	5
RICHMOND.....	62,000	3,654	58.94	2,827	2,544	50	27	206	19	13	665	—	23	113	94
County.....	62,000	907	14.63	718	718	—	—	124	—	1	13	—	10	41	—
Cities and villages.....	20,549	735	24.87	587	632	25	3	27	19	7	—	—	8	20	94
School districts.....	—	1,444	(⁶)	867	861	6	—	—	—	—	533	—	3	41	—
TOWNS.....	—	568	(⁶)	531	433	25	18	55	—	5	19	—	2	11	—

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Tabulated as municipal; included in the city of Greater New York.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments and enterprises	
				Total	General property	Special		Licenses and permits							
						Income	All other								
ST. LAWRENCE.....	91,400	\$5,133	\$56.16	\$3,327	\$2,799	\$73	\$5	\$450	\$27	\$12	\$1,398	\$2	\$37	\$139	\$191
County.....	91,400	1,287	14.08	1,065	741	1	324	324	27	9	147	1	15	60	191
Cities and villages.....	45,355	1,155	25.47	781	710	34	1	36	27	9	104	1	14	28	191
School districts.....	1,723	(9)	(9)	703	702	39	3	90	---	3	1,000	1	7	19	---
Towns.....	1,968	778	(9)	778	646	39	3	---	---	---	147	1	---	32	---
SARATOGA.....	63,900	4,548	71.17	3,429	3,119	63	13	234	4	6	805	1	45	123	135
County.....	63,900	1,056	16.53	918	751	---	---	167	---	---	77	---	27	33	---
Cities and villages.....	36,961	1,502	40.64	1,128	1,036	42	6	44	4	3	189	---	13	30	135
School districts.....	893	398	(9)	398	396	---	2	---	---	---	467	---	1	27	---
Towns.....	501	389	(9)	389	340	21	5	23	---	2	72	1	4	33	---
Other civil divisions.....	596	596	(9)	596	596	---	---	---	---	---	---	---	---	---	---
SCHENECTADY.....	127,700	9,273	72.62	6,932	6,132	172	17	611	359	20	1,317	10	59	164	412
County.....	127,700	1,089	8.53	966	812	---	---	154	---	5	30	---	17	71	---
Cities and villages.....	104,009	7,096	68.22	5,279	4,672	147	12	448	359	14	930	9	40	53	412
School districts.....	815	315	(9)	450	450	---	---	---	---	---	345	1	1	19	---
Towns.....	273	237	(9)	237	198	25	5	9	---	1	12	---	2	21	---
SCHOHARIE.....	19,667	1,454	73.93	855	770	15	1	69	1	5	492	7	50	44	---
County.....	19,667	512	26.03	384	326	---	---	58	---	2	102	2	22	---	---
Cities and villages.....	152	152	27.22	105	96	5	---	4	1	1	---	---	1	---	44
School districts.....	508	508	(9)	183	183	---	---	---	---	---	316	---	---	9	---
Towns.....	282	183	(9)	183	165	10	1	7	---	2	74	---	4	19	---
SCHUYLER.....	12,909	939	72.74	566	468	17	---	81	1	1	273	---	4	28	66
County.....	12,909	278	21.54	236	164	---	---	72	---	---	31	---	1	10	---
Cities and villages.....	5,134	152	29.61	76	64	7	---	5	1	---	---	---	3	6	66
School districts.....	352	352	(9)	140	140	---	---	---	---	---	204	---	---	8	---
Towns.....	157	114	(9)	114	100	10	---	4	---	1	38	---	---	4	---

SENeca	25,000	1,314	52.56	390	781	24	3	82	2	4	295	7	30	86
County	25,000	331	13.24	289	214	11	1	75	1	1	33	1	7	86
Cities and villages	12,009	292	24.32	197	214	11	1	75	2	2	33	4	4	86
School districts	479	242	(*)	242	241	13	1	6	1	1	232	1	18	4
TOWNS	212	162	(*)	162	142	13	1	6	1	1	232	1	18	4
STUREN	83,000	5,125	61.75	3,048	2,534	64	8	442	23	12	1,527	34	220	261
County	83,000	1,475	17.77	1,070	789	321	1	321	1	1	271	9	104	261
Cities and villages	51,214	1,859	36.30	1,070	1,025	45	5	100	23	6	336	21	37	261
School districts	1,196	432	(*)	432	431	19	2	21	1	5	743	4	21	261
TOWNS	586	351	(*)	351	309	19	2	21	1	5	177	4	58	261
SUFFOLK	189,700	12,550	73.95	10,244	9,415	193	54	582	12	30	1,548	131	485	100
County	189,700	2,165	12.76	1,909	1,463	78	9	446	3	3	1116	9	129	100
Cities and villages	38,416	1,532	39.38	1,531	1,255	78	9	9	12	10	57	16	63	100
School districts	4,834	3,897	(*)	3,897	3,397	116	44	137	1	17	1,229	5	202	100
TOWNS	3,999	3,999	(*)	3,999	3,300	116	44	137	1	17	204	101	91	100
SULLIVAN	35,600	2,660	74.72	1,924	1,674	26	9	215	2	4	562	5	86	77
County	35,600	840	23.86	743	543	8	2	5	2	1	57	3	46	77
Cities and villages	8,737	260	29.76	174	139	8	2	5	2	1	57	1	6	77
School districts	875	676	(*)	436	536	18	7	10	1	4	425	1	14	77
TOWNS	676	676	(*)	571	536	18	7	10	1	4	80	1	20	77
TROGAS	25,700	1,527	59.42	941	782	27	5	127	7	7	479	4	53	43
County	25,700	458	17.82	383	270	109	1	109	1	1	57	1	11	43
Cities and villages	13,029	293	15.58	149	134	11	1	3	4	4	57	3	4	43
School districts	623	623	(*)	229	223	16	3	15	2	2	367	27	27	43
TOWNS	243	243	(*)	176	141	16	3	15	2	2	55	11	11	43
TOMPKINS	42,500	2,842	66.87	1,798	1,573	46	4	175	44	5	659	21	164	151
County	42,500	591	13.91	497	380	34	3	127	1	1	45	3	35	151
Cities and villages	25,928	1,445	55.73	910	834	34	3	39	44	3	248	18	71	151
School districts	525	525	(*)	197	197	12	1	9	1	1	308	20	20	151
TOWNS	281	281	(*)	184	162	12	1	9	1	1	58	38	38	151
ULSTER	81,000	4,655	57.59	3,241	2,900	46	9	286	6	7	928	31	214	216
County	81,000	1,430	17.63	1,230	1,007	22	3	232	3	3	64	15	11	216
Cities and villages	37,830	1,679	44.38	1,034	974	22	3	35	6	3	327	14	15	216
School districts	872	872	(*)	304	304	24	6	19	3	3	457	2	26	216
TOWNS	684	684	(*)	574	525	24	6	19	3	3	79	2	26	216
WARREN	34,600	2,745	79.34	2,066	1,854	38	9	165	10	4	457	42	75	91
County	34,600	783	22.63	591	591	23	6	117	10	2	47	4	24	91
Cities and villages	19,748	1,001	50.69	728	659	23	6	38	10	2	101	35	36	91
School districts	512	512	(*)	243	243	15	3	10	2	2	259	3	10	91
TOWNS	326	326	(*)	266	238	15	3	10	2	2	50	3	3	91
Other civil divisions	123	123	(*)	123	123	15	3	10	2	2	50	3	3	91

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension and assessment	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special		Licenses and permits							
						Income	All other								
WASHINGTON	46,800	\$2,722	\$58.16	\$1,789	\$1,571	\$25	\$3	\$190	\$31	\$2	\$764	---	\$5	\$72	\$59
County.....	46,800	778	16.58	692	530	11	---	162	---	1	62	---	3	4	---
Cities and villages.....	24,740	448	18.11	351	324	11	---	16	31	---	---	---	---	20	59
School districts.....	1,047	373	(6)	411	410	14	2	12	---	1	615	---	1	28	---
Towns.....	78	78	(6)	78	78	---	---	---	---	---	57	---	---	---	---
Other civil divisions.....	78	78	(6)	78	78	---	---	---	---	---	---	---	---	---	---
WAYNE	50,200	2,938	58.53	1,926	1,667	44	5	210	9	4	732	---	19	131	117
County.....	50,200	573	11.41	494	326	---	---	168	---	---	41	---	8	30	---
Cities and villages.....	21,001	509	24.24	357	327	17	---	13	9	3	---	---	6	17	117
School districts.....	1,284	572	(6)	607	607	---	---	---	---	---	629	---	---	48	---
Towns.....	468	468	(6)	407	407	27	5	29	---	1	62	---	5	36	---
WESTCHESTER	551,100	62,512	113.43	47,922	45,091	1,122	328	1,351	1,726	123	5,966	\$72	952	3,207	2,544
County.....	551,100	11,564	20.98	7,085	6,390	646	154	585	1,402	109	1,719	---	141	2,383	---
Cities and villages.....	465,145	36,123	77.66	28,644	27,259	---	---	---	---	---	2,306	72	486	2,544	---
School districts.....	9,280	9,280	(6)	7,195	7,184	476	163	101	---	12	1,800	---	43	242	---
Towns.....	5,545	5,545	(6)	4,998	4,258	---	---	---	---	---	51	---	282	202	---
WYOMING	28,764	1,932	67.17	1,158	998	26	2	132	16	10	524	---	6	59	159
County.....	28,764	497	17.28	303	303	---	---	---	---	8	61	---	2	13	---
Cities and villages.....	14,309	386	26.98	200	175	11	1	13	16	1	---	---	3	7	159
School districts.....	728	728	(6)	304	304	15	1	9	---	1	417	---	---	32	---
Towns.....	321	321	(6)	241	216	---	---	---	---	---	46	---	1	---	---
YATES	16,900	1,112	65.80	664	562	16	2	84	3	3	288	---	10	52	112
County.....	16,900	269	17.69	254	174	---	---	2	---	---	28	---	4	13	---
Cities and villages.....	7,143	229	32.06	107	99	6	---	2	3	2	---	---	2	3	112
School districts.....	370	370	(6)	163	162	---	---	---	---	---	200	---	---	2	5
Towns.....	214	214	(6)	140	127	10	1	2	---	1	40	---	2	31	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pensions and assessments	Highway privileges, rents, and interest	Earnings of public service enterprises	Earnings of general departments	
				Total	General property	Special									Li-censes and permits
						Income	All other								
Grand total.....	11,088,696	\$915,560	\$82.57	\$638,945	\$638,048	\$18,755	\$2,058	\$30,064	\$29,951	\$2,148	\$68,817	\$16,293	\$36,430	\$12,677	\$90,289
30,000 population and over.....	9,368,800	849,223	90.64	643,726	596,555	16,988	1,855	28,328	27,743	1,834	63,807	16,168	35,296	10,751	49,898
New York.....	7,090,300	681,500	96.12	520,368	482,690	13,238	1,456	22,984	17,883	1,521	46,843	15,484	32,774	8,151	38,476
Buffalo.....	577,900	46,369	80.24	35,968	32,347	1,565	71	1,958	1,988	107	3,733	138	3,691	630	2,744
Rochester.....	332,000	24,569	74.00	17,123	15,992	441	32	1,658	2,213	36	2,312	138	2,174	499	1,624
Syracuse.....	213,100	14,116	66.24	9,584	8,935	255	47	347	1,649	36	1,733	25	1,708	195	816
Yonkers.....	138,800	12,441	89.63	9,816	9,317	240	44	215	1,431	31	1,269	31	1,238	72	685
Albany.....	129,100	10,369	80.32	7,453	7,453	157	20	193	849	16	1,696	36	1,661	112	785
Utica.....	102,300	5,688	55.60	4,429	4,195	93	14	127	333	11	760	36	744	39	16
Schenectady.....	96,200	6,839	71.09	5,141	4,648	135	11	147	289	11	930	9	908	58	373
Niagara Falls.....	78,100	5,717	73.20	3,949	3,482	97	14	356	462	11	871	8	866	58	395
Binghamton.....	77,900	5,089	65.33	3,636	3,425	86	9	116	164	12	625	61	555	308	228
Troy.....	72,900	3,511	48.16	2,652	2,500	61	8	83	92	2	301	6	295	11	399
Mount Vernon.....	63,800	5,353	83.90	4,119	3,909	111	25	74	152	13	471	11	459	45	503
New Rochelle.....	56,200	6,289	94.11	4,682	4,454	132	29	67	115	22	346	20	326	21	364
Elmira.....	47,600	2,728	57.31	1,763	1,668	33	6	56	30	11	481	6	475	31	899
Jamestown.....	45,900	3,368	73.38	1,707	1,542	44	5	116	195	8	328	11	319	94	218
Poughkeepsie.....	40,600	2,837	69.98	2,065	1,987	35	6	37	106	3	325	8	319	78	218
White Plains.....	37,600	4,603	122.42	3,290	3,058	115	25	92	443	6	310	10	294	57	438
Auburn.....	36,700	1,614	43.98	1,021	891	36	3	91	95	3	276	6	269	30	169
Amsterdam.....	35,000	1,868	53.37	1,245	1,108	20	3	56	53	1	314	3	309	13	200
Rome.....	33,100	1,601	48.37	1,021	845	20	3	113	66	6	305	2	292	15	134
Watertown.....	32,300	2,134	66.07	1,379	1,231	67	3	78	78	5	298	17	271	92	134
Newburgh.....	31,400	1,620	51.69	1,985	1,918	27	3	37	57	4	300	2	297	80	250

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population 1	REVENUE RECEIPTS														Earnings of public service enterprises
		Total	Per capita	Total	Taxes			Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments			
					General property	Special	Income									
8,000 to 30,000 population.....	839,694	\$39,571	\$47.13	\$26,198	\$24,132	\$811	\$108	\$1,147	\$1,455	\$155	\$4,794	\$77	\$756	\$1,221	\$4,915	
Kingston.....	28,300	1,492	52.72	901	852	15	3	31	2	2	326	24	13	49	175	
Lackawanna.....	26,000	1,404	56.16	1,116	1,073	25	2	16	82	4	192	1	5	4		
Port Chester.....	23,700	1,985	41.96	1,787	1,738	31	3	46	149	4			55			
Lockport.....	23,500	1,405	59.79	870	790	31	9	40	55	2	242		33	108		
Cohoes.....	23,300	1,054	40.94	870	636	14	2	18	21	1	114		16	8	95	
Gloversville.....	23,300	1,062	46.87	666	610	19	3	34	61	1	191		12	32	124	
Oswego.....	22,632	1,318	58.18	865	823	13	2	27	63	1	196		72	23	98	
Olean.....	21,900	1,233	56.80	790	710	30	1	49	39	4	244		24	24	108	
Middletown.....	21,800	1,624	42.84	651	608	17	2	24	20	1	157		15	10	80	
Ithaca.....	21,300	1,361	63.90	842	781	25	3	33	43	3	248		18	68	139	
North Tonawanda.....	19,600	1,256	64.08	824	755	17	7	45	107	3	176		25	48	73	
Glens Falls.....	18,900	964	51.01	694	629	21	6	38	6	2	101		35	35	91	
Yonkers.....	18,800	731	38.88	519	492	22	1	4	5	8			16	76	107	
Batavia.....	18,800	964	53.00	607	574	12	2	19	45	3	191		18	33	56	
Dunkirk.....	17,802	1,141	64.09	617	563	23	1	30	25	3	160		26	9	301	
Ogdenburg.....	17,300	632	36.53	411	372	13	1	25	25	3	104	1	12	8	68	
Peekskill.....	17,300	895	51.39	405	387	48	1	17	9	2			2	13	164	
Freeport.....	17,100	1,070	62.57	511	449	27	3	10	64	3			23	10	459	
Hempstead.....	17,100	610	35.67	483	451	27	3	12	22	7	94		9	7	94	
Endicott.....	16,800	606	30.12	266	223	15		28		3		14	4	136	61	
Hornell.....	16,500	743	45.03	470	435	15	2	18	21	4	159		11	11	67	
Geneva.....	16,300	747	45.83	465	438	14	2	11	27	4	159		11	9	79	
Watervliet.....	16,100	681	42.30	390	374	7	3	9	24	1	108		20	9	124	
Ossining.....	15,900	537	33.77	416	406	7	2	5	44	3			21	13	124	
Cornwall.....	15,777	741	46.97	473	388	20	2	63	2	1	177		7	4	63	
Cortland.....	15,300	679	44.38	390	390	9	3	27	31		125		7	15	66	
Rockville Centre.....	15,000	970	64.67	453	400	27	3	23		5			12	18	64	
Johnson City.....	14,400	297	20.63	179	164	12	1	12	15	3			16	48	448	
Plattsburgh.....	13,800	507	36.74	308	308	4	2	16		2	76			19	3	
Lynbrook.....	13,300	534	25.11	285	240	34	2	9	27	11				9	87	

Saratoga Springs.....	13, 169	862	64.70	659	602	25	4	28	1	1	101	8	17	66
Tonawanda.....	13, 100	897	68.47	604	532	12	2	58	117	2	103	8	6	57
Oneonta.....	12, 700	567	44.66	345	315	13	2	15	1	3	105	9	15	77
Mamaroneck.....	12, 700	743	58.50	682	671	11	1	12	12	10	143	33	22	6
Fulton.....	12, 462	751	60.26	569	473	21	2	13	9	1	1	16	9	50
Hudson.....	12, 400	516	41.61	352	325	11	1	15	3	1	120	9	4	30
Beacon.....	12, 100	508	41.62	380	347	8	1	4	3	1	89	7	1	45
Glen Cove.....	11, 900	661	55.55	573	539	19	3	12	3	1	55	12	20	---
Valley Stream.....	11, 700	325	27.57	284	247	27	2	8	13	4	---	9	16	---
Floral Park.....	11, 400	291	25.33	254	237	10	2	15	7	5	---	9	6	---
Massena.....	11, 400	161	14.12	98	88	6	---	4	---	2	---	1	15	45
Rensselaer.....	11, 300	614	54.34	485	405	---	1	79	23	---	84	12	13	---
Little Falls.....	11, 105	505	45.48	288	257	8	---	23	47	2	96	10	5	49
Johnstown.....	10, 801	515	47.08	307	286	8	1	12	18	2	99	6	20	63
Scarsdale.....	10, 700	868	81.12	565	520	37	1	46	46	4	---	4	65	194
Onondaga.....	10, 600	566	53.40	345	324	7	1	13	23	4	85	4	11	267
Herkimer.....	10, 446	352	36.57	196	181	9	---	16	9	2	---	7	17	83
Port Jervis.....	10, 300	527	51.17	315	297	7	2	9	1	1	103	1	13	55
Ilion.....	9, 890	239	24.17	153	132	9	1	11	1	4	---	14	61	181
Salamanca.....	9, 600	613	63.85	244	231	5	1	7	24	2	87	---	30	---
Rye.....	9, 300	557	59.89	489	480	---	3	6	18	4	---	16	4	---
Minerva.....	9, 000	259	28.75	208	174	15	1	16	---	3	---	6	4	10
Malone.....	8, 500	174	19.77	119	103	8	---	5	13	---	---	---	2	36
Saranac Lake.....	8, 500	220	25.85	173	164	8	1	17	---	---	---	---	2	39
Norwich.....	8, 400	379	45.12	226	200	8	---	1	30	1	95	2	14	---
2,500 to 8,000 population.....	515, 625	17, 557	34.05	12, 478	11, 502	488	58	430	569	108	174	2	294	485
3,447														
Solvay.....	7, 986	287	35.04	155	126	7	2	20	---	---	---	---	5	127
Mechanicville.....	7, 824	389	49.00	266	226	8	1	11	1	1	88	5	4	34
Newark.....	7, 649	369	22.00	191	168	5	---	18	---	---	---	1	5	41
Canandaigua.....	7, 641	361	47.87	210	193	6	---	11	---	3	85	2	30	31
Scotia.....	7, 437	291	33.56	130	117	11	1	13	70	3	---	4	3	39
North Tarrytown.....	7, 417	275	50.55	284	250	---	1	13	---	2	---	2	4	105
Garden City.....	7, 180	649	90.30	470	404	38	3	25	17	2	---	14	65	81
Hastings-on-Hudson.....	7, 097	198	26.40	178	170	5	1	2	1	5	2	3	3	---
Lancaster.....	7, 040	210	28.83	164	156	6	1	1	10	1	---	2	---	32
Patchogue.....	6, 860	180	26.24	171	161	8	---	2	---	2	---	2	6	---
Tarrytown.....	6, 841	306	57.80	286	281	---	2	3	2	?	---	6	6	94
East Rochester.....	6, 627	169	25.00	109	94	5	---	8	27	2	---	2	2	28
Pewee.....	6, 524	150	22.95	148	133	7	---	3	---	1	---	1	1	---
Endicott Falls.....	6, 443	128	19.85	117	106	3	---	8	9	---	---	1	1	---
Seneca Falls.....	6, 443	175	27.16	116	108	7	1	---	---	---	---	1	1	53
Pronville.....	6, 397	306	62.00	364	358	---	3	3	7	3	---	14	8	---
Truane.....	6, 183	280	40.73	235	231	---	1	3	---	3	---	7	5	---
Medina.....	6, 077	118	19.44	86	75	6	---	5	1	---	---	88	19	26
Long Beach.....	5, 817	1, 465	251.85	1, 050	997	33	11	9	124	4	---	---	19	180
Fredonia.....	5, 814	1, 152	28.14	92	80	7	---	5	25	1	---	4	3	27

For an explanation of the population used in computing per capita figures, see text discussion, p. V.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, pension and assessments	Highways, privileges, rents, and interest	Earnings of public service departments	Earnings of general enterprises	
				Total	General property	Special									Li-censes and Per-mits
						Income	All other								
2,500 to 8,000 population—Continued															
Dobbs Ferry.....	5,741	\$190	\$33.10	\$172	\$6	\$1	\$2	\$2	\$2	\$2	\$2	\$7	\$6	\$185	
Wellsville.....	5,674	338	59.22	91									52	37	
Waverly.....	5,662	106	18.72	67	5										
Haverstraw.....	5,621	116	20.64	106	3										
NYack.....	5,392	197	36.64	116	1										
Penn Yan.....	5,329	191	35.84	73	4										
Larchmont.....	5,282	537	101.67	395	3										
Tupper Lake.....	5,271	146	27.70	19	1										
Whitehall.....	5,191	106	20.42	70	2										
Mount Kisco.....	5,127	299	52.47	185											
Catskill.....	5,082	178	35.03	101	3										
Cedarhurst.....	5,065	151	29.81	132	9										
Elmira Heights.....	5,061	72	14.23	69	21										
Dansville.....	4,938	94	19.07	58	6										
Pelham Manor.....	4,908	321	65.40	307	2										
North Pelham.....	4,890	165	33.74	159	1										
Albion.....	4,878	138	28.29	89	4										
East Aurora.....	4,815	169	35.10	107	99										
Hoosick Falls.....	4,755	86	18.09	59	51										
Owego.....	4,742	64	13.50	56	50										
Hamburg.....	4,731	220	46.50	172	162										
East Syracuse.....	4,646	113	24.32	91	87										
Fairport.....	4,604	201	43.66	49	37										
Baldwin Spa.....	4,591	90	19.60	68	63										
Pleasantville.....	4,540	267	58.81	210	207										
Le Roy.....	4,474	102	22.80	68	47										
Carthage.....	4,460	111	24.89	88	79										
Amityville.....	4,437	125	28.17	122	115										
Williston Park.....	4,427	64	14.46	43	39										
Babylon.....	4,342	134	30.86	121	113										

East Rockaway.....	4,340	131	30.18	121	108	11	1	1	2	3	4	1	3	20
Green Island.....	4,331	88	20.32	53	42	5	4	6	11	1	4	1	3	15
Walden.....	4,283	99	14.01	38	35	2	4	2	1	1	3	10	1	9
Canastota.....	4,235	90	23.38	76	72	4	4	2	1	1	3	3	3	22
Perry.....	4,231	84	20.22	67	60	3	4	3	4	1	1	1	1	45
Frankfort.....	4,203	85	20.22	38	32	3	3	3	1	2	1	1	1	21
Potsdam.....	4,136	105	25.30	80	76	4	4	1	1	1	1	6	6	19
Saugerties.....	4,060	87	21.43	61	55	3	4	1	2	1	1	1	1	32
Watertown.....	4,047	97	23.97	62	58	2	3	1	2	3	1	1	1	101
Lindenbush.....	4,040	87	21.53	80	77	2	3	2	2	1	2	2	2	22
Bath.....	4,015	156	38.85	51	47	2	2	2	2	2	2	2	2	23
Gouverneur.....	4,015	87	21.67	61	56	3	4	2	1	1	1	1	1	10
Great Neck.....	4,010	86	13.77	53	45	3	4	2	1	1	1	1	1	23
New York Mills.....	4,006	125	17.22	68	60	3	4	2	4	1	1	3	3	8
Lyon.....	3,996	125	31.43	175	137	4	4	2	5	1	2	2	2	10
Spring Valley.....	3,845	132	12.43	135	111	1	1	2	6	1	1	1	1	23
Fort Edward.....	3,844	87	14.82	43	36	2	1	1	5	1	1	1	1	16
Baldwinsville.....	3,841	100	26.62	40	30	3	1	1	1	1	1	1	1	56
Suffern.....	3,757	100	26.62	71	69	5	1	1	1	1	1	1	1	12
Southern.....	3,737	145	38.80	130	113	10	1	3	20	1	1	14	1	34
Tiandaroga.....	3,680	101	27.45	84	78	3	3	3	3	1	1	1	1	15
Falconer.....	3,579	70	19.56	68	62	4	2	2	3	1	1	1	1	86
Brookport.....	3,511	122	34.75	60	55	3	3	2	2	2	1	2	2	34
Walton.....	3,496	47	13.44	44	37	5	5	2	2	2	1	2	2	14
Granville.....	3,483	78	22.39	45	42	1	1	2	1	1	1	1	1	12
Sloan.....	3,482	68	19.53	60	57	3	3	3	6	1	1	1	1	15
Warsaw.....	3,477	90	25.88	57	51	3	3	3	15	2	1	2	2	12
Westfield.....	3,466	159	45.87	62	54	5	5	3	4	2	2	2	2	86
Sea Cliff.....	3,456	131	37.91	111	105	5	5	1	2	1	4	13	1	34
Monticello.....	3,450	103	29.86	67	63	1	1	2	2	1	1	6	6	33
Liberty.....	3,427	123	35.89	83	75	6	6	2	4	1	1	1	1	14
Lowville.....	3,424	69	20.15	50	44	3	3	1	2	1	1	1	1	15
Yorkville.....	3,406	44	12.92	41	38	2	2	1	4	1	1	1	1	12
Whitesboro.....	3,375	50	14.81	45	42	3	3	3	4	1	1	1	1	10
Farmingdale.....	3,373	78	23.12	56	50	4	4	3	4	2	1	1	1	12
Danmora.....	3,348	17	5.08	5	4	1	1	1	1	1	1	1	1	12
Wappingers Falls.....	3,336	71	21.28	57	54	2	2	1	1	1	1	1	1	10
New Hyde Park.....	3,314	76	22.93	71	63	4	4	5	23	1	3	1	1	18
Doleville.....	3,309	82	24.78	49	40	1	1	1	3	1	1	1	1	21
Ellenville.....	3,280	55	16.77	38	36	1	1	1	1	1	1	1	1	20
Mount Morris.....	3,238	61	18.84	41	37	3	3	1	1	1	1	1	1	88
Homer.....	3,195	42	13.15	30	27	1	1	2	1	1	1	1	1	17
Silver Creek.....	3,160	84	26.58	51	45	6	6	1	9	1	1	1	1	21
Williamsville.....	3,119	124	39.76	89	81	1	1	1	1	1	1	1	1	26
Irvington.....	3,067	198	64.56	156	133	2	2	1	1	1	1	1	1	3
Greenport.....	3,062	143	46.70	32	49	3	3	2	3	1	1	1	1	17
Gowanda.....	3,042	83	27.28	30	20	1	1	10	3	2	1	1	1	17
Lawrence.....	3,041	230	75.63	221	200	17	1	9	3	3	4	2	2	17

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS														
		Total	Per capita	Total	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
					General property	Special		Income other								
						All	per-									
2,500 to 8,000 population—Continued																
Watkins Glen.....	2,956	\$115	\$38.90	\$47	\$41	\$4	-----	\$1	-----	\$2	-----	-----	-----	\$3	\$4	\$81
Elmsford.....	2,835	109	37.14	87	86	-----	-----	-----	-----	-----	-----	-----	-----	-----	2	17
Lake Placid.....	2,930	285	90.44	98	94	1	-----	-----	-----	-----	-----	-----	-----	-----	1	164
Waterford.....	2,921	32	10.96	30	28	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Highland Falls.....	2,910	6	2.06	5	4	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Cooperstown.....	2,909	53	18.22	52	46	4	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Goshen.....	2,891	67	23.18	56	51	3	-----	-----	-----	-----	-----	-----	-----	-----	1	-----
Mohawk.....	2,835	73	25.75	27	24	2	-----	-----	-----	-----	-----	-----	-----	-----	2	42
West Haverstraw.....	2,834	24	8.47	24	23	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Canton.....	2,822	77	27.29	53	46	5	-----	-----	-----	-----	-----	-----	-----	-----	-----	22
Sag Harbor.....	2,773	59	21.28	56	53	3	-----	-----	-----	-----	-----	-----	-----	-----	2	-----
Fort Plain.....	2,725	68	24.95	43	40	1	-----	-----	-----	-----	-----	-----	-----	-----	11	12
South Glens Falls.....	2,680	45	16.73	41	40	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	4
Corinth.....	2,613	58	22.20	45	41	3	-----	-----	-----	-----	-----	-----	-----	-----	7	6
Cobleskill.....	2,594	72	27.76	56	51	2	-----	-----	-----	-----	-----	-----	-----	-----	1	14
Palmyra.....	2,592	57	21.99	38	34	3	-----	-----	-----	-----	-----	-----	-----	-----	3	6
Canastota.....	2,548	30	11.77	27	25	1	-----	-----	-----	-----	-----	-----	-----	-----	3	9
Springville.....	2,540	99	33.98	28	25	2	-----	-----	-----	-----	-----	-----	-----	-----	1	65
Northport.....	2,528	112	44.30	111	103	7	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Canajoharie.....	2,519	98	33.90	68	44	2	-----	-----	-----	-----	-----	-----	-----	-----	1	28
Less than 2,500 population.....	364,577	9,199	25.23	6,543	5,859	468	37	179	51	184	-----	\$46	84	220	2,029	-----

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	Gen-eral govern-ment	Protec-tion to person and property	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cella-neous			
Grand total.....	\$1,639,406	\$127.96	\$1,027,083	\$96,167	\$138,819	\$77,268	\$102,799	\$133,896	\$381,350	\$5,762	\$25,601	\$56,321	\$33,721	\$145,743	\$432,869
State government.....	362,210	28.27	1,243,717	16,510	11,787	3,532	23,172	55,009	113,955	200	4,008	6,934	47	17,752	100,694
Counties.....	119,906	20.96	56,009	14,569	3,659	4,762	7,698	20,750	56,738	2,023	2,298	1,397	13,734	8,653	55,244
Cities and villages.....	285,933	66.51	161,563	11,799	29,522	17,014	19,285	12,419	147,946	3,454	13,355	7,400	18,837	23,681	66,955
Greater New York.....	710,127	100.15	464,261	46,677	88,781	49,298	30,958	42,865	61,702	75	577	163	18,837	83,234	143,795
School districts.....	86,834	(6)	61,702	6,612	4,920	2,662	21,686	2,853	133				1,103	6,108	19,024
Towns.....	56,001	(6)	39,681	3,681	150									3,435	12,885
Other civil divisions.....	38,395	(6)	150											2,880	34,262
ALBANY.....	21,069	97.36	9,672	1,379	1,673	909	1,225	1,205	2,840	130	306	305	880	2,239	7,078
County.....	3,804	17.58	2,008	816	36	123	125	889	19				816	1,473	4,703
Cities and villages.....	13,923	77.78	6,790	494	1,614	762	715	306	2,148	130	306	305		1,624	4,703
School districts.....	1,055	(6)	671	69	17	24	385	10	2					71	313
Towns.....	1,834	(6)	507	6										44	283
Other civil divisions.....	1,453	(6)	6										64	177	1,206
ALLEGANY.....	3,029	79.29	1,997	171	70	100	542	161	937	5	6	5	173	164	695
County.....	744	19.43	386	76	15	14	105	160	14			2	36	36	139
Cities and villages.....	610	38.36	263	33	40	78	104			3	4	1	173	35	139
School districts.....	1,188	(6)	921	62	15	8	333	1	921	2	2	2	86	86	181
Towns.....	487	(6)	427										7	53	53

Includes \$8,610,412 payments for development and conservation of natural resources by State government.

Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.

Exclusive of Greater New York.

Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.

Not computed.

Includes New York's portion of the Port of New York Authority, data for which are not distributable by counties.

Tabulated as municipal; included in the city of Greater New York.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	Gen-eral govern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cella-neous			
BROOME.....	\$9,841	\$64.45	\$7,520	\$555	\$830	\$535	\$916	\$1,416	\$2,907	\$69	\$66	\$226	\$300	\$525	\$1,496
County.....	1,916	12.55	1,338	244	48	84	206	704	15			37		16	562
Cities and villages.....	5,721	46.96	4,269	249	771	439	398	625	1,463	66	66	189	300	376	776
School districts.....	1,686	(c)	1,427						1,427					125	134
TOWNS.....	518	(c)	486	62	11	12	312	87	2					8	24
CATTARAUGUS.....	5,153	70.98	3,548	325	185	277	662	368	1,666	7	25	43	282	338	985
County.....	1,303	17.95	803	164	29	134	183	226	34			33		91	409
Cities and villages.....	2,254	48.78	1,402	98	147	141	213	99	667	6	25	6	282	181	389
School districts.....	1,123	(c)	954						954					61	108
TOWNS.....	473	(c)	389	63	9	2	266	43	1	1		4		5	79
CAYUGA.....	3,752	57.95	2,685	266	275	155	565	266	1,078	15	23	52	137	90	840
County.....	1,976	15.07	1,548	140	20	53	137	175	23					17	411
Cities and villages.....	1,811	42.15	1,236	82	242	96	166	62	611	14	22	51	137	63	375
School districts.....	565	(c)	543						543					8	14
TOWNS.....	400	(c)	368	44	13	6	272	19	1	1	1	1		2	40
CHAUTAUQUA.....	9,431	73.45	5,874	451	495	399	1,107	564	2,690	15	48	105	948	598	2,011
County.....	1,731	13.48	1,013	156	41	208	346	245	15					103	615
Cities and villages.....	5,365	60.30	2,884	199	431	175	372	266	1,291	11	46	103	948	380	1,153
School districts.....	1,633	(c)	1,380						1,380					103	160
TOWNS.....	702	(c)	597	96	23	16	387	63	4	4	2	2		12	93
CHEMUNG.....	4,451	58.41	3,400	348	335	188	498	499	1,297	20	66	139	301	223	527
County.....	803	10.54	528	159	5	40	66	237	18					13	266
Cities and villages.....	2,718	48.17	2,058	148	318	145	285	225	733	20	66	138	301	164	195
School districts.....	648	(c)	545						545					42	61
TOWNS.....	282	(c)	273	41	12	4	177	37	1			1		4	6

CHENANGO	2,792	30,54	1,850	168	52	56	482	176	896	2	7	11	86	105	761
County.....	915	28,40	608	95	4	38	198	153	12	1	6	8	86	86	371
Cities and villages.....	579	36,43	865	30	42	12	63	12	196	1	6	3	86	33	96
School districts.....	998	(c)	687	43	6	6	221	11	687	1	1	1	86	33	248
Towns.....	330	(c)	280	43	6	6	221	11	1	1	1	1	86	3	37
CLINTON	2,567	54,39	1,797	203	62	39	432	200	842	9	8	2	104	106	560
County.....	783	13,17	380	119	9	15	30	161	6	1	1	1	104	46	338
Cities and villages.....	588	28,02	379	30	43	19	74	22	173	8	8	2	104	39	64
School districts.....	807	(c)	690	54	10	5	278	27	660	1	1	1	104	17	130
Towns.....	411	(c)	378	54	10	5	278	27	3	1	1	1	104	6	28
COLUMBIA	3,278	77,86	2,048	264	95	121	608	206	729	5	9	21	57	185	988
County.....	1,440	34,20	688	168	14	87	228	186	16	1	1	1	57	97	648
Cities and villages.....	607	32,36	399	44	51	28	69	6	176	5	8	12	57	33	113
School districts.....	761	(c)	535	52	30	6	311	5	535	1	1	9	57	42	184
Towns.....	470	(c)	416	52	30	6	311	5	2	1	1	1	57	8	46
CORTLAND	2,208	68,79	1,552	127	78	79	384	188	679	13	3	1	85	160	411
County.....	716	22,31	476	75	18	59	178	135	11	1	1	1	85	39	201
Cities and villages.....	700	38,66	541	30	55	19	72	44	306	11	3	1	85	30	74
School districts.....	596	(c)	361	22	6	1	134	9	361	2	2	1	85	26	119
Towns.....	196	(c)	174	22	6	1	134	9	1	1	1	1	85	5	17
DELAWARE	3,033	73,68	2,069	183	62	53	542	177	1,039	2	4	7	25	167	772
County.....	820	19,92	340	92	20	39	28	147	1,12	1	4	2	25	56	424
Cities and villages.....	830	20,17	160	30	33	7	84	30	1,025	1	4	1	25	47	42
School districts.....	1,323	(c)	1,025	61	9	7	430	30	1,025	1	1	4	25	41	249
Towns.....	617	(c)	544	61	9	7	430	30	2	1	1	4	25	21	62
DUTCHESS	7,357	68,25	4,613	505	405	386	806	620	1,736	28	71	56	198	487	2,059
County.....	2,022	18,76	821	273	33	50	64	385	912	17	26	54	198	79	1,123
Cities and villages.....	3,630	57,36	2,389	146	327	326	294	234	804	26	70	54	198	340	703
School districts.....	1,086	(c)	804	87	45	10	448	1	804	48	48	19	198	48	183
Towns.....	669	(c)	599	87	45	10	448	1	3	2	1	2	198	19	51
ERIE	73,262	93,42	47,113	3,955	7,185	4,518	5,356	6,282	14,952	488	1,694	2,683	1,892	6,915	17,342
County.....	10,733	13,69	6,776	1,419	223	177	1,137	3,101	8	1	1	565	1,892	1,055	2,902
Cities and villages.....	64,279	80,24	34,388	2,015	6,473	3,765	2,777	3,179	12,080	488	1,512	2,089	1,892	4,848	13,151
School districts.....	4,154	(c)	2,839	521	489	576	1,442	2	2,839	36	36	29	1,892	363	933
Towns.....	4,096	(c)	3,110	521	489	576	1,442	2	15	1	1	29	1,892	650	336
ESSEX	3,309	96,47	2,436	296	66	63	585	229	865	2	262	78	114	145	614
County.....	904	26,36	480	174	7	5	63	171	11	1	6	24	114	48	376
Cities and villages.....	393	37,44	218	23	42	11	112	1	851	1	1	24	114	18	43
School districts.....	976	(c)	851	99	17	47	410	68	3	1	247	5	114	63	62
Towns.....	1,036	(c)	887	99	17	47	410	68	3	1	247	5	114	16	133

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	Gen-eral govern-ment	Protec-tion to person and property	Health and san-itation	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cellaneous			
FRANKLIN.....	\$3,224	\$69.93	\$2,073	\$212	\$98	\$95	\$505	\$208	\$331	\$3	\$14	\$7	\$153	\$145	\$853
County.....	957	20.76	392	99	13	48	65	158	9	3	13	6	153	31	534
Cities and villages.....	584	22.80	310	38	76	42	132	---	---	---	---	---	---	40	81
School districts.....	1,141	(6)	920	75	9	5	308	50	920	---	1	1	---	59	162
TOWNS.....	542	(6)	451	206	195	120	380	154	930	12	24	1	---	15	76
FULTON.....	2,808	60.00	2,022	206	195	120	380	154	930	12	24	1	135	99	552
County.....	677	14.25	381	100	28	47	79	116	11	11	11	1	---	12	274
Cities and villages.....	1,663	41.78	1,198	85	166	70	162	29	663	12	10	1	135	69	161
School districts.....	1,384	(6)	255	---	---	---	---	---	255	---	---	---	---	13	116
TOWNS.....	194	(6)	188	21	1	3	139	9	1	---	14	---	---	5	1
GENESEE.....	2,560	55.14	2,024	194	125	68	473	237	904	---	8	15	72	130	334
County.....	341	11.84	341	82	15	13	54	155	15	---	---	4	---	---	199
Cities and villages.....	1,059	40.36	807	67	105	44	140	56	378	---	7	10	72	89	91
School districts.....	510	(6)	510	45	2	11	279	26	510	---	---	---	---	32	32
TOWNS.....	381	(6)	366	45	2	11	279	26	1	---	1	1	---	38	12
GREENE.....	2,369	91.79	1,358	204	60	26	382	128	551	3	---	4	70	102	839
County.....	625	24.22	299	128	15	7	16	117	15	---	---	---	---	43	283
Cities and villages.....	790	71.64	139	17	31	14	72	---	---	2	---	3	70	46	535
School districts.....	551	(6)	535	59	14	5	294	11	535	---	---	---	---	5	11
TOWNS.....	403	(6)	385	59	14	5	294	11	1	1	---	---	---	8	10
HAMILTON.....	760	193.43	375	83	3	17	173	24	67	---	8	---	15	63	307
County.....	292	74.32	87	44	2	14	14	24	3	---	---	---	---	42	163
Cities and villages.....	36	137.93	10	2	---	1	7	---	---	---	---	---	---	7	4
School districts.....	98	(6)	64	---	---	---	---	---	64	---	---	---	---	8	26
TOWNS.....	334	(6)	214	37	1	16	152	---	---	---	8	---	---	6	114
HERKIMER.....	4,304	67.24	2,778	312	175	180	499	294	1,265	19	29	5	247	468	811
County.....	1,149	17.95	604	140	19	85	30	212	9	---	---	---	---	162	483
Cities and villages.....	1,338	29.33	724	82	147	87	149	24	183	19	28	5	247	128	239
School districts.....	1,224	(6)	1,072	81	6	8	320	58	1,072	---	---	---	---	99	53
TOWNS.....	1,580	(6)	475	81	6	8	320	58	1	---	1	---	---	69	36
Other civil divisions.....	13	(6)	3	---	3	---	---	---	---	---	---	---	---	10	---

JEFFERSON.....	6, 111	72, 92	4, 186	377	281	175	966	482	1, 756	20	43	86	210	338	1, 377
County.....	1, 431	17, 06	857	192	23	57	254	309	17			5		26	548
Cities and villages.....	2, 573	47, 23	1, 607	112	236	110	260	134	629	19	42	65	210	215	541
School districts.....	1, 355	(⁶)	1, 108						1, 108	1	1	16		68	179
Towns.....	718	(⁶)	605	73	13	8	452	39	2					4	109
Other civil divisions.....	34	(⁶)	9		9									25	
KINGS ¹															
LEWIS.....	1, 957	83, 46	1, 277	130	27	33	396	101	571	4	2	13	21	100	559
County.....	733	31, 26	1, 279	79	2	20	77	82	7			12		15	439
Cities and villages.....	135	16, 64	76	7	8	9	46			4	2		21	5	33
School districts.....	634	(⁶)	564						563					43	28
Towns.....	407	(⁶)	346	44	4	4	273	19	1			1		2	59
Other civil divisions.....	48	(⁶)	13		13									35	
LIVINGSTON.....	2, 678	60, 42	1, 704	175	60	45	497	200	716	5	3	3	54	111	408
County.....	2, 707	16, 10	1, 391	86	18	21	94	164	8					19	197
Cities and villages.....	339	19, 53	204	26	34	19	120			1	2	2	54	35	46
School districts.....	859	(⁶)	705						705					54	100
Towns.....	473	(⁶)	404	63	8	5	283	36	3	4	1	1		3	66
MANHATTAN.....	3, 232	81, 21	2, 036	218	99	53	495	198	957	3	9	4	105	183	998
County.....	793	19, 92	14	123	18	14	86	150	12					18	372
Cities and villages.....	833	37, 92	512	44	74	32	132	21	194	3	9	3	105	104	112
School districts.....	1, 217	(⁶)	750						750					58	409
Towns.....	389	(⁶)	371	51	7	7	277	27	1			1		3	15
MONROE.....	44, 584	102, 23	28, 529	2, 402	3, 524	2, 794	2, 509	4, 765	9, 272	281	1, 249	1, 733	898	4, 216	10, 941
County.....	7, 466	17, 12	4, 360	1, 090	508	464	128	1, 588	46		151	388		279	2, 827
Cities and villages.....	31, 864	89, 83	20, 992	1, 004	2, 774	2, 106	1, 766	3, 000	7, 623	279	1, 096	1, 344	898	2, 935	7, 039
School districts.....	2, 365	(⁶)	1, 597						1, 597					213	555
Towns.....	2, 889	(⁶)	1, 580	308	242	224	615	180	6	2	2	1		789	520
MONTGOMERY.....	4, 406	72, 95	2, 723	255	226	233	414	283	1, 223	10	16	63	156	206	1, 321
County.....	851	14, 09	477	182	17	95	62	165	6					26	345
Cities and villages.....	2, 691	56, 72	1, 448	73	205	132	134	79	748	10	16	51	156	140	947
School districts.....	526	(⁶)	468						468					35	25
Towns.....	338	(⁶)	330	50	4	6	218	39	1			12		7	1
NASSAU.....	45, 497	136, 50	23, 197	2, 990	4, 138	2, 219	3, 568	1, 396	8, 348	41	254	243	928	3, 810	17, 562
County.....	11, 921	35, 77	4, 763	1, 180	1, 843	343	855	901	46			115		1, 682	6, 076
Cities and villages.....	12, 578	73, 50	5, 312	913	1, 600	940	1, 280	47	236	41	147	118	928	1, 080	5, 336
School districts.....	12, 993	(⁶)	8, 043						8, 043					1, 080	3, 442
Towns.....	8, 042	(⁶)	5, 079	897	1, 195	936	1, 483	448	3		107	10		1, 223	2, 738

NEW YORK¹.¹ Not computed.¹ Tabulated as municipal; included in the city of Greater New York.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
NIAGARA	\$12,177	\$78.76	\$7,618	\$735	\$925	\$661	\$867	\$792	\$3,180	\$45	\$207	\$206	\$357	\$1,042	\$3,160
County.....	2,060	13.32	1,100	301	60	168	185	374	11			1			
Cities and villages.....	9,155	72.94	5,752	388	847	483	506	397	2,676	43	207	205	357	985	2,061
School districts.....	584	(6)	491						491					21	72
TOWNS.....	378	(6)	275	46	18	10	176	21	2	2				36	67
ONEIDA	13,116	65.09	9,644	929	1,209	860	1,253	1,049	3,836	100	133	275	86	871	2,515
County.....	2,359	11.71	1,624	443	63	309	87	681	41					54	681
Cities and villages.....	8,068	46.65	5,903	385	1,132	544	662	328	2,349	98	131	274	86	742	1,357
School districts.....	1,813	(6)	1,443						1,443					74	296
TOWNS.....	856	(6)	674	101	14	7	504	40	3	2	2	1		1	181
ONONDAGA	25,269	84.17	16,182	1,583	2,145	1,434	1,798	2,204	5,640	155	309	914	607	1,987	6,493
County.....	4,134	13.77	2,766	812	132	283	625	744	36			134		73	1,235
Cities and villages.....	17,515	71.61	10,893	643	1,972	1,138	784	1,203	3,912	154	308	779	607	1,719	4,296
School districts.....	2,668	(6)	1,689						1,689					156	813
TOWNS.....	962	(6)	884	128	41	13	389	257	3	1	1	1		39	89
ONTARIO	3,329	60.97	2,411	253	145	96	609	201	1,068	6	30	3	76	121	721
County.....	806	14.76	488	132	31	58	38	200	29					30	288
Cities and villages.....	1,285	38.47	893	70	108	33	188	38	456	6	30	2	76	70	246
School districts.....	765	(6)	581						581					20	164
TOWNS.....	473	(6)	449	51	6	5	383	1	2			1		1	23
ORANGE	8,455	63.96	5,480	633	481	335	1,065	430	2,352	35	64	85	230	475	2,270
County.....	1,766	13.36	865	309	48	62	105	314	27					56	845
Cities and villages.....	4,022	46.96	2,638	204	393	253	424	73	1,110	34	63	84	230	300	854
School districts.....	1,818	(6)	1,211						1,211					115	492
TOWNS.....	849	(6)	766	120	40	20	536	43	4	1	1	1		4	79
ORLEANS	1,906	66.18	1,240	146	68	33	272	130	577	3	5	6	81	107	478
County.....	487	16.91	280	92	13	10	57	99	9					35	172
Cities and villages.....	307	23.23	171	20	50	21	67			2	5	6	81	28	27
School districts.....	861	(6)	567						567					7	267
TOWNS.....	251	(6)	222	34	5	2	148	31	1	1				37	22

OSWEGO.....	4,980	67.34	3,675	416	232	198	923	523	1,317	27	27	12	150	216	649
County.....	1,231	18.39	860	217	40	142	249	198	14	25	26	10	150	13	408
Cities and villages.....	2,107	48.26	1,630	147	189	50	309	234	690	2	1	2	44	155	172
School districts.....	779	(6)	711	52	3	6	365	41	711	2	1	2	4	44	45
Towns.....	623	(6)	474	52	3	6	365	41	711	2	1	2	4	44	45
OTSEGO.....	3,379	72.20	2,180	183	96	47	539	155	1,077	24	14	15	74	135	1,020
County.....	1,063	21.43	343	89	26	26	73	118	11	23	13	11	74	65	595
Cities and villages.....	1,747	34.77	523	52	63	15	86	15	245	23	13	11	74	36	114
School districts.....	1,149	(6)	820	42	7	6	380	22	820	1	1	4	2	32	297
Towns.....	480	(6)	464	42	7	6	380	22	820	1	1	4	2	32	297
PUTNAM.....	2,007	141.34	844	155	36	26	241	91	285				12	134	1,017
County.....	1,063	76.41	228	91	14	15	17	91					12	94	763
Cities and villages.....	385	17.61	45	6	10	6	23		294				12	5	7
School districts.....	294	(6)	294	58	12	5	201		1				12	23	78
Towns.....	438	(6)	277	58	12	5	201		1				12	12	169
QUEENS ¹															
RENSSELAER.....	8,224	68.11	5,772	672	847	573	765	1,052	1,694	19	97	123	157	582	1,723
County.....	2,312	19.12	1,489	358	65	203	45	792	16	10	10	10	73	99	724
Cities and villages.....	4,405	43.72	3,080	257	762	361	332	234	906	19	97	112	153	424	838
School districts.....	749	(6)	701	57	17	9	388	26	701			1	4	34	64
Towns.....	521	(6)	499	57	17	9	388	26	701			1	4	6	16
Other civil divisions.....	107	(6)	3		3				1					19	81
RICHMOND ¹															
ROCKLAND.....	3,844	62.00	2,717	374	248	139	538	222	1,174	10	2	10	73	202	852
County.....	945	15.29	545	209	10	73	46	199	8	10	1	10	73	71	332
Cities and villages.....	860	29.10	534	60	162	60	281		1,163	10	1	10	73	37	216
School districts.....	1,475	(6)	1,163	105	76	0	261	23	1,163					90	222
Towns.....	561	(6)	475	105	76	0	261	23	1,163					4	82
St. LAWRENCE.....	5,070	55.47	3,450	306	192	67	748	405	1,672	27	10	23	128	265	1,227
County.....	1,280	14.00	615	122	36	19	101	318	18	13	9	10	128	59	606
Cities and villages.....	1,160	25.58	671	80	129	31	181	7	211	13	9	10	128	91	270
School districts.....	1,631	(6)	1,441	104	27	17	466	80	1,441	14	1	12	28	87	103
Towns.....	989	(6)	723	104	27	17	466	80	1,441	14	1	12	28	28	248
SARATOGA.....	4,637	72.57	3,297	371	309	207	723	400	1,243	1	39	4	128	518	694
County.....	1,709	18.28	1,168	105	31	104	111	283	9	1	38	3	128	66	393
Cities and villages.....	1,546	41.83	1,259	105	174	98	287	473	9	1	38	3	128	85	74
School districts.....	1,017	(6)	758	75	17	5	325	57	758			1	1	53	206
Towns.....	518	(6)	484	75	17	5	325	57	758			1	1	13	21
Other civil divisions.....	388	(6)	87	87	87				3					301	

¹ Tabulated as municipal; included in the city of Greater New York.² Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Interest	Outlays
	Total	Per capita	Operation and maintenance of general departments													
			Total	Gen-eral govern-ment	Protec-tion to person and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cella-neous	Opera-tion and main-tenance of pub-lic-service enter-prises			
SCHENECTADY.....	\$10,840	\$84.89	\$7,036	\$634	\$925	\$911	\$636	\$633	\$2,835	\$47	\$99	\$316	\$207	\$684	\$2,913	
County.....	1,298	10.16	836	289	48	150	65	269	11			4		58	404	
Cities and villages.....	8,265	78.46	5,289	295	832	745	405	337	2,218	47	98	312	207	533	2,236	
School districts.....	952	(6)	605						605					78	269	
TOWNS.....	325	(6)	306	50	45	16	166	27	1		1			15	4	
SCHOHARIE.....	1,637	83.24	994	138	25	14	279	61	468		2	7	39	60	544	
County.....	447	24.76	208	93	7	8	37	60	3					26	263	
Cities and villages.....	779	23.25	471	12	16	3	44				2	2	39	10	13	
School districts.....	721	(6)	464						464					23	234	
TOWNS.....	288	(6)	243	33	2	3	198	1	1			5		1	44	
SCHUYLER.....	1,098	85.06	659	72	19	7	143	84	324	1	2	7	73	60	306	
County.....	320	24.79	134	42	8	4	17	53	9			1		29	157	
Cities and villages.....	448	23.83	62	9	11	1	33			1	2	5	73	9	14	
School districts.....	466	(6)	315						315					20	131	
TOWNS.....	164	(6)	148	21		2	98	31				1		2	14	
SENECA.....	1,271	50.84	906	105	43	29	207	118	397	2	2	3	49	107	209	
County.....	320	12.80	178	56	6	5	19	88	4					17	125	
Cities and villages.....	253	21.07	129	17	36	14	56			1	2	3	49	49	26	
School districts.....	464	(6)	392						392					38	34	
TOWNS.....	234	(6)	207	32	1	10	132	30	1	1				3	24	
STEUBEN.....	5,554	67.04	3,471	370	208	143	692	363	1,688	13	18	6	215	280	1,598	
County.....	1,690	19.27	861	203	35	68	60	284	11					69	969	
Cities and villages.....	2,992	40.85	1,226	103	165	67	213	31	614	13	16	4	215	156	495	
School districts.....	1,246	(6)	1,060						1,060					48	138	
TOWNS.....	627	(6)	524	64	8	8	389	48	3		2	2		7	96	

SUFFOLK	14,974	88,24	10,038	1,302	1,620	348	2,473	507	3,663	12	64	40	86	861	3,989
County	3,017	17,78	1,439	466	211	160	97	476	20	9	34	31	86	178	1,400
Cities and villages	1,506	38,21	1,083	147	344	62	456	---	3,623	---	---	---	---	90	247
School districts	5,520	(6)	3,623	(6)	---	---	---	---	---	---	---	---	---	427	1,870
Towns	4,931	(6)	3,989	689	1,074	126	1,920	31	11	3	30	9	---	166	1,872
SULLIVAN	2,585	72,61	1,770	261	107	31	482	102	782	1	---	4	53	100	962
County	209	20,76	320	158	19	---	41	85	17	---	---	---	---	396	23
Cities and villages	290	33,19	134	21	29	21	61	---	763	---	---	2	53	21	82
School districts	848	(6)	763	(6)	---	---	---	---	---	---	---	---	---	44	41
Towns	708	(6)	553	82	59	10	380	17	2	1	---	2	---	12	143
TIOGA	1,721	66,96	1,248	134	41	17	256	202	577	4	8	9	22	39	412
County	1,479	18,64	206	82	2	11	17	178	6	---	---	---	---	4	179
Cities and villages	184	14,12	140	18	35	3	67	---	---	2	7	8	22	8	14
School districts	801	(6)	570	(6)	---	---	---	---	570	---	---	---	---	25	206
Towns	257	(6)	242	34	4	3	172	24	1	2	1	1	---	2	13
TOMPKINS	3,145	74,00	1,936	185	123	138	359	191	900	---	21	19	82	110	1,017
County	696	16,38	347	83	15	56	69	92	15	---	---	17	---	8	341
Cities and villages	1,506	58,06	912	74	107	78	112	83	430	---	21	1	82	77	435
School districts	1,074	(6)	448	(6)	---	---	---	---	448	---	---	---	---	24	202
Towns	269	(6)	229	28	1	4	178	16	1	1	---	1	---	1	39
ULSTER	5,220	64,44	3,314	404	259	190	812	377	1,234	10	22	6	129	151	1,626
County	1,713	21,15	551	204	21	26	105	173	21	---	---	---	---	19	1,143
Cities and villages	1,844	48,74	1,350	87	192	148	301	169	420	8	21	4	129	85	280
School districts	1,985	(6)	789	(6)	---	---	---	---	789	---	---	---	---	30	166
Towns	678	(6)	624	113	46	16	406	35	4	2	1	1	---	17	37
WARREN	3,211	92,80	2,037	244	182	155	442	264	715	3	28	4	95	232	847
County	872	25,20	459	118	4	88	39	198	12	---	---	---	---	46	367
Cities and villages	1,361	68,92	827	84	116	60	174	59	307	---	26	1	95	74	365
School districts	544	(6)	394	(6)	---	---	---	---	394	---	---	---	---	41	109
Towns	354	(6)	339	42	44	7	229	7	2	3	2	3	---	9	6
Other civil divisions	80	(6)	18	---	18	---	---	---	---	---	---	---	---	62	---
WASHINGTON	2,509	53,61	1,920	172	92	33	443	230	911	6	7	26	37	171	381
County	707	15,11	386	89	13	19	26	229	10	---	---	---	---	21	300
Cities and villages	869	14,92	252	28	63	10	116	---	899	5	6	24	37	49	31
School districts	994	(6)	899	(6)	---	---	---	---	---	---	---	---	---	55	40
Towns	388	(6)	372	55	5	4	301	1	2	1	1	2	---	6	10
Other civil divisions	51	(6)	11	---	11	---	---	---	---	---	---	---	---	40	---
WAYNE	3,264	65,02	2,188	214	97	51	502	245	1,046	7	11	15	102	161	813
County	651	12,87	340	98	16	17	8	188	9	---	---	4	---	31	311
Cities and villages	452	21,52	272	47	50	28	125	---	1,035	2	10	10	102	36	42
School districts	1,521	(6)	1,035	(6)	---	---	---	---	---	---	---	---	---	113	373
Towns	640	(6)	541	69	31	6	369	57	2	5	1	1	---	12	87

*Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	Gen-eral govern-ment	Protec-tion to per-son and prop-erty	Health and san-itation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recre-ation	Mis-cella-neous			Opera-tion and main-tenance of pub-lic service enter-prises
WENDELL	\$95,757	\$173.76	\$42,222	\$4,857	\$6,614	\$3,705	\$4,103	\$3,719	\$15,241	\$222	\$2,763	\$398	\$1,596	\$10,285	\$41,654
County	27,803	50.45	6,837	1,478	117	3,304	354	2,554	29	---	2,001	---	---	3,581	17,385
Cities and villages	45,536	97.90	24,510	2,283	5,400	3,039	2,783	659	8,475	318	660	893	1,596	4,643	14,787
School districts	11,852	(6)	6,731	---	---	---	---	---	6,731	---	---	---	---	4,129	---
Towns	10,566	(6)	4,144	1,096	1,097	362	966	506	6	4	102	5	---	1,069	5,353
WYOMING	2,041	70.96	1,375	126	50	25	359	163	636	7	6	3	106	110	450
County	564	19.61	323	65	14	13	66	145	20	---	---	---	---	34	207
Cities and villages	478	33.41	157	22	33	8	85	---	---	2	6	1	106	30	185
School districts	675	(6)	615	---	---	---	---	---	615	---	---	---	---	38	22
Towns	324	(6)	280	39	3	4	208	18	1	5	---	2	---	8	36
YATES	1,276	75.50	755	63	25	19	203	91	343	---	1	10	106	62	353
County	330	19.63	149	36	8	12	9	75	6	---	---	3	---	16	165
Cities and villages	232	32.48	79	14	17	5	36	---	---	---	1	6	106	21	26
School districts	506	(6)	336	---	---	---	---	---	336	---	---	---	---	25	145
Towns	208	(6)	191	13	---	2	188	16	1	---	---	1	---	---	17

* Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$976,000	\$88.02	\$635,924	\$58,476	\$118,303	\$66,312	\$50,943	\$55,394	\$204,694	\$5,477	\$18,718	\$48,337	\$32,571	\$106,915	\$310,750
30,000 population and over.....	901,270	96.20	584,266	53,670	109,823	62,116	39,936	53,691	194,413	5,001	17,896	47,720	25,101	100,426	191,477
New York.....	710,127	100.15	464,261	46,677	88,781	49,298	30,958	42,865	147,946	3,454	13,355	40,927	18,837	83,234	143,795
Buffalo.....	94,747	97.07	51,942	1,716	6,000	2,556	2,223	3,126	11,394	460	1,478	2,045	1,506	4,245	12,586
Rochester.....	34,123	92.77	20,701	1,950	2,717	2,056	1,646	3,000	7,623	276	1,092	1,341	701	2,857	6,873
Syracuse.....	19,472	77.30	10,480	579	1,860	1,102	1,024	1,203	3,912	143	1,092	1,341	414	1,443	3,935
Yonkers.....	13,929	99.63	8,772	722	1,686	1,298	463	1,393	3,492	54	255	409	471	1,417	3,169
Albany.....	11,556	91.84	5,674	377	1,356	1,673	552	288	1,723	128	290	293	562	1,405	4,215
Utica.....	5,740	56.11	4,405	290	913	420	417	198	1,737	82	116	246	1	585	749
Schenectady.....	7,852	81.93	5,187	273	797	730	380	337	2,218	45	95	312	182	485	2,028
Niagara Falls.....	6,550	83.87	3,839	226	591	400	307	95	1,820	41	186	173	173	715	1,823
Binghamton.....	4,848	62.23	3,725	197	635	236	279	625	1,463	42	60	188	190	335	598
Troy.....	3,714	50.95	2,613	210	672	335	225	218	739	18	91	105	129	357	615
Mount Vernon.....	6,324	99.12	3,635	228	652	351	233	127	1,773	63	137	137	267	710	1,712
New Rochelle.....	7,813	139.02	4,334	293	893	465	333	63	1,902	51	145	189	267	645	2,834
Elmira.....	2,608	54.79	1,332	300	142	228	225	225	733	20	66	135	262	162	2,173
Jamestown.....	3,440	74.95	1,879	98	295	108	132	231	915	20	29	71	611	248	802
Poughkeepsie.....	2,647	65.20	1,867	105	236	303	163	194	724	26	68	48	162	272	346
White Plains.....	6,284	167.13	2,773	270	558	169	218	76	1,308	35	67	72	239	537	2,735
Auburn.....	1,670	45.50	1,171	75	229	103	118	62	611	13	9	20	120	58	331
Amsterdam.....	2,407	68.77	1,306	50	176	118	64	79	748	9	13	49	95	103	903
Rome.....	1,730	52.27	1,095	64	134	86	97	129	536	15	9	25	44	100	491
Watertown.....	2,085	64.55	1,354	72	180	96	135	134	629	16	34	58	121	174	436
Newburgh.....	1,833	58.38	1,272	66	162	137	161	43	567	10	62	74	84	139	338

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
8,000 to 30,000 population.....	\$44,300	\$52.76	\$26,539	\$2,587	\$4,566	\$2,615	\$4,307	\$1,570	\$9,816	\$296	\$501	\$281	\$3,418	\$3,735	\$10,608
Kingston.....	1,673	59.12	1,237	76	162	144	236	169	420	8	19	3	98	67	271
Lackawanna.....	1,320	52.80	1,115	89	210	106	207	33	434	11	13	12	---	147	58
Port Chester.....	1,109	46.79	520	76	164	100	118	---	---	16	46	---	---	157	432
Lockport.....	1,407	59.87	1,048	64	122	43	94	212	481	---	13	19	105	97	157
Cohoes.....	898	38.54	560	64	131	49	67	24	203	1	13	8	---	136	71
Gloversville.....	939	40.30	768	50	110	49	84	17	443	5	9	1	69	37	65
Oswego.....	1,222	53.95	992	90	112	13	188	197	357	18	12	5	97	69	64
Olean.....	1,212	55.34	879	48	81	115	78	24	517	---	11	5	78	118	137
Middletown.....	1,074	49.27	695	76	119	76	52	15	337	19	8	5	42	71	266
Ithaca.....	1,399	65.68	858	66	95	74	83	83	436	---	20	1	77	71	393
North Tonawanda.....	1,093	55.77	808	89	127	36	75	90	375	---	6	10	53	166	76
Glens Falls.....	1,313	69.47	797	76	111	59	159	59	307	---	25	1	95	72	349
Kenmore.....	470	25.00	257	59	60	65	65	64	---	10	3	16	78	100	35
Batavia.....	862	47.89	692	51	83	66	66	56	378	---	5	10	38	72	60
Dunkirk.....	1,278	71.79	663	44	81	50	46	25	376	6	11	24	271	73	271
Ogdensburg.....	674	38.96	413	43	62	12	86	7	211	9	5	8	40	41	180
Peekskill.....	682	39.42	314	26	118	62	104	---	---	3	8	---	105	102	161
Freeport.....	1,628	95.20	405	83	123	91	81	81	---	---	10	17	417	109	697
Hempstead.....	919	53.74	433	95	140	89	95	---	---	13	4	---	66	66	364
Endicott.....	425	25.30	335	20	69	175	51	---	---	18	2	---	53	20	17
Hornell.....	766	46.42	504	26	64	20	47	10	327	4	6	---	66	61	135
Geneva.....	685	42.02	530	33	85	23	76	---	299	5	25	---	44	45	66
Watervliet.....	644	43.79	326	36	86	30	43	14	208	---	3	2	70	46	2
Ossining.....	886	55.72	341	35	70	121	106	---	---	---	8	1	60	77	408
Corning.....	899	64.68	539	50	61	34	65	21	237	7	5	2	52	68	240
Cortland.....	712	46.54	504	25	66	36	46	44	306	10	5	1	49	86	73
Rockville Center.....	1,646	106.73	398	70	130	116	67	---	---	---	15	---	134	136	928

Johnson City.....	152	367	25.49	23	49	27	40	.....	9	3	1	52	16	147
Plattsburg.....	336	455	32.97	24	37	14	51	.....	12	8	4	50	34	35
Lynbrook.....	290	601	45.19	39	91	65	49	.....	.....	.....	.....	45	45	299
Saratoga Springs.....	787	891	67.66	70	120	52	174	68	265	27	2	70	33	1
Tonawanda.....	523	951	72.60	52	102	27	45	20	292	4	8	49	143	288
Oneonta.....	423	553	43.46	33	43	11	46	15	245	19	12	44	20	65
Manaroneck.....	568	1,069	47.17	33	156	50	203	.....	14	24	26	.....	172	1,139
Fulton.....	553	1,723	58.02	35	67	36	63	87	233	5	3	34	75	1,139
Hudson.....	347	494	39.84	34	46	24	37	6	176	5	7	33	29	85
Beacon.....	335	657	54.30	24	40	21	71	40	188	.....	1	17	51	204
Glen Cove.....	116.05	1,381	.....	52	102	55	81	37	256	6	15	44	80	633
Valley Stream.....	214	677	57.42	36	52	50	71	.....	.....	.....	5	.....	48	415
Floral Park.....	223	287	25.18	35	69	31	74	.....	4	9	1	.....	22	42
Massena.....	78	159	13.95	11	29	7	30	.....	.....	1	.....	29	17	35
Rensselaer.....	398	659	58.32	36	76	19	77	16	167	2	5	.....	55	206
Little Falls.....	332	512	46.11	38	76	14	33	24	183	5	.....	39	36	105
Johnstown.....	399	555	51.38	32	51	20	56	12	220	7	1	53	27	76
Scarsdale.....	490	988	92.34	120	144	61	140	.....	15	10	.....	107	105	286
Oneida.....	362	496	46.79	26	47	11	55	21	194	1	1	32	88	14
Herkimer.....	122	326	31.21	12	45	29	26	.....	5	4	1	102	43	59
Port Jervis.....	380	689	66.89	29	45	28	55	15	206	.....	2	41	61	207
Ilion.....	156	220	22.24	15	44	30	43	.....	.....	16	.....	26	24	14
Salamance.....	360	575	59.90	25	34	9	53	75	150	4	10	124	29	62
Rye.....	330	443	47.63	37	142	42	101	.....	5	.....	3	.....	92	21
Mineola.....	148	301	33.44	48	7	43	50	.....	.....	1	.....	24	47	83
Malone.....	96	128	14.55	9	30	7	48	.....	.....	1	1	14	12	6
Saranac Lake.....	153	261	30.71	24	26	26	62	.....	2	9	4	40	21	47
Norwich.....	299	348	41.43	20	31	11	22	12	196	.....	5	.....	20	29
2,500 to 8,000 population.....	9,759	19,505	37.83	1,332	2,691	1,229	3,494	22	365	126	232	2,505	1,964	5,277
Solvey.....	138	277	34.69	20	62	15	35	.....	6	.....	.....	106	33	.....
Mechanicville.....	299	363	45.81	16	20	12	28	12	208	.....	2	27	32	5
Newark.....	93	149	19.48	16	18	18	36	.....	2	3	1	37	6	13
Canandaigua.....	267	360	47.74	17	34	9	45	.....	187	1	3	19	15	69
Scotia.....	96	376	50.65	21	33	15	22	.....	.....	2	.....	25	47	268
North Tarrytown.....	186	325	43.52	31	50	24	50	.....	.....	1	3	63	40	283
Garden City.....	457	1,037	144.43	39	100	140	154	.....	.....	24	.....	80	48	452
Hastings-on-Hudson.....	146	473	66.65	21	61	25	35	.....	1	3	.....	30	23	304
Lancaster.....	95	161	22.87	13	15	19	44	.....	.....	.....	4	38	22	6
Patchogue.....	142	206	30.03	16	49	12	36	.....	.....	5	.....	.....	7	57

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	Total	Per capita	GOVERNMENTAL-COST PAYMENTS										Out-lays
			Operation and maintenance of general departments										Interest
			General govern-ment	Protec-tion to person and prop-erty	Health and sani-tation	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Miscel-laneous	Opera-tion and main-tenance of public-service enter-prises	
2,500 to 8,000 population—Continued													
Tarrytown.....	\$469	\$38.56	\$35	\$38	\$21	\$20			\$17	\$3	\$1	\$29	\$43
East Rochester.....	157	23.89	71	9	11	28			1	3	2	34	23
Depew.....	123	13.82	89	26	9	33				1	10		15
Hudson Falls.....	97	15.04	77	8	3	28			2	1	1		18
Seneca Falls.....	167	23.92	77	18	13	33				1	2	31	32
Watkinsville.....	379	59.34	198	78	23	53			10		9		71
Yonkers.....	284	48.37	148	25	37	32			3	2		39	34
Truckee.....	118	19.44	76	8	10	31	\$10			5			110
Medina.....	1,948	334.88	789	270	128	169			1	61	12	93	307
Long Beach.....	137	23.56	75	12	7	43				1	1	13	22
Frederia.....	523	91.10	31	38	21	58			1		2		22
Dobbs Ferry.....	827	121.34	10	14	67	38				3		123	16
Wellsville.....	85	15.01	60	9	14	31			1	3		19	6
Waverly.....	121	21.53	109	14	11	48			2		3		6
Haverstraw.....	199	33.91	120	13	13	68			3		6	55	22
Nyack.....	176	33.93	60	11	4	24				1	6	103	8
Farm Yon.....	842	138.41	347	31	79	149			15	3	26	41	128
Larchmont.....	176	26.95	81	19	8	18				3		17	4
Trupper Lake.....	355	16.37	39	5	16	14				2	1	77	22
Whitehall.....	285	16.37	39	5	16	14				2		64	33
Mount Kisco.....	132	49.74	39	38	10	39			3	3			26
Catskill.....	706	138.92	7	20	11	37					2	63	31
Cedarhurst.....	117	23.10	105	47	13	25				2			12
Elmira Heights.....	49	9.68	12	11	2	22							
Dansville.....	87	17.65	8	8	8	30				1	1	12	9
Pelham Manor.....	335	68.26	24	103	38	45					2		49
North Pelham.....	231	47.24	126	16	15	54			2		6		27
Albion.....	125	25.63	71	23	8	24			2			15	16
East Aurora.....	183	38.01	9	16	11	20			1	2		21	22
Goosick Falls.....	70	14.72	6	10	6	16				3		16	7
Owego.....	61	12.86	7	16	1	23			1	4	1		2

Hamburg.....	35	16	22	1	3	1	33	7	19	15	10	85	143	30.23
East Syracuse.....	16	9	22	1	1	1	33	11	11	5	19	66	91	19.56
Fairport.....	16	9	79	1	1	1	12	15	7	5	39	66	176	38.23
Balston Spa.....	9	11	79	1	1	1	25	25	9	7	30	68	90	19.60
Pleasantville.....	70	28	11	1	5	4	40	35	35	38	148	148	340	74.80
Le Roy.....	4	14	28	2	1	4	48	5	13	9	77	56	98	21.90
Carthage.....	8	13	13	2	1	2	29	3	14	7	80	56	80	19.96
Amityville.....	11	8	13	1	3	1	35	2	47	8	96	37	107	24.12
Williston Park.....	12	10	11	1	1	1	11	9	3	14	116	37	116	26.20
Babylon.....	14	12	11	3	1	1	51	1	37	13	110	110	134	30.86
East Rockaway.....	3	11	11	5	2	2	14	12	41	19	93	93	111	25.58
Green Island.....	15	15	22	3	2	2	11	3	24	5	84	45	84	19.40
Walden.....	3	14	22	1	1	1	23	4	10	10	62	45	62	14.48
Canastota.....	6	11	11	1	1	1	15	15	11	9	55	55	117	27.63
Perry.....	45	9	11	3	1	1	23	5	8	8	47	47	74	17.49
Frankfort.....	19	9	18	2	2	2	6	2	3	3	79	19	79	18.80
Potsdam.....	34	7	34	2	2	2	38	6	12	8	68	68	100	24.13
Saugerties.....	19	7	17	1	1	1	28	1	12	4	72	48	72	17.73
Watloo.....	8	13	11	1	1	1	15	1	15	5	39	39	73	17.79
Lindenhurst.....	16	6	17	1	1	1	20	1	25	12	73	67	73	18.07
Bath.....	20	6	75	1	1	1	15	1	17	6	40	40	141	35.12
Gouverneur.....	9	7	16	1	1	1	15	2	10	8	33	33	78	17.13
Great Neck.....	1	1	2	2	1	1	23	4	13	13	49	49	70	17.22
New York Mills.....	8	10	10	1	2	2	27	8	21	4	52	52	70	17.47
Levonia.....	18	1	1	1	1	1	23	1	11	11	58	58	111	28.06
Spring Valley.....	10	20	20	1	2	2	43	8	30	18	93	93	145	36.73
Fort Edward.....	12	13	13	4	1	1	20	1	7	5	69	38	145	36.73
Baldwinsville.....	48	5	14	1	1	1	14	1	8	4	95	27	95	24.71
Suffern.....	1	6	18	1	1	1	21	7	19	7	59	59	83	22.03
Southampton.....	11	5	9	3	5	3	47	2	37	14	117	117	134	35.86
Tianderoga.....	26	19	19	2	2	2	38	4	10	6	58	58	103	27.99
Falconer.....	5	29	29	1	2	2	40	8	8	10	62	62	87	18.72
Brookport.....	10	4	4	1	1	1	19	1	17	9	63	63	92	26.20
Walton.....	4	15	15	2	2	2	20	1	11	11	43	43	92	26.20
Granville.....	1	1	1	1	1	1	23	1	1	1	42	42	65	18.66
Sloan.....	14	3	3	1	2	2	13	3	4	5	26	26	40	11.49
Warsaw.....	35	3	3	1	1	1	21	3	8	5	40	40	82	23.58
Westfield.....	42	7	76	1	2	2	19	3	9	9	125	42	125	36.06
Sea Cliff.....	70	29	29	6	2	2	23	14	19	19	141	42	141	40.80
Monticello.....	7	29	29	3	3	3	25	9	10	9	50	50	158	45.80
Liberty.....	7	7	7	1	1	1	25	11	16	8	61	61	95	27.72
Lowville.....	1	14	14	1	3	3	25	4	4	2	57	42	57	16.65
Yorkville.....	6	6	6	1	1	1	13	12	8	3	38	38	116	31.16
Whitesboro.....	3	11	11	1	1	1	7	7	4	4	37	37	40	11.85
Farmingdale.....	3	11	11	1	1	1	33	6	13	11	63	63	93	27.57
Danvers.....	16	8	8	2	2	2	1	1	9	4	34	29	34	10.16
Wappingers Falls.....	32	1	1	1	1	1	13	1	9	4	79	29	79	23.03
New Hyde Park.....	15	7	7	1	2	2	14	6	8	10	80	64	80	24.14
Dolgeville.....	40	1	1	1	1	1	18	4	7	3	83	29	83	25.08
Ellenville.....	9	3	13	1	1	1	14	2	11	3	99	29	99	17.90

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													Interest	Outlays		
	Total	Per capita	Operation and maintenance of general departments														
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises				
2,500 to 8,000 population—Contd																	
Mount Morris.....	\$47	\$14.52	\$30	\$3	\$7	\$2	\$18								\$8	\$1	
Homer.....	35	10.95	23	7	5		15								2	1	
Silver Creek.....	97	30.70	39	11	3	3	22								6	44	
Williamsville.....	184	58.99	64	17	36	7	29								9	77	
Irvington.....	203	66.19	124	36	16	16	43								39	10	
Greenport.....	122	39.84	39	6	14	1	18								60	18	
Gowanda.....	82	26.95	36	4	10	5	16								6	24	
Lawrence.....	273	81.42	145	20	78	2	39								13	9	
Watkins Glen.....	104	33.48	34	6	7	1	13								65	28	
Elmsford.....	120	40.89	61	14	24	5	16								2	5	
Lake Placid.....	74	65.53	74	6	19	1	27								20	24	
Watford.....	36	12.32	29	2	2	4	15								87	16	
Highland Falls.....	8	2.75	7	2	1		4									7	
Coopers town.....	58	19.94	30	12	7		9								1	1	
Goshen.....	88	29.75	61	5	22	1	4								2	2	
Mohawk.....	53	18.69	23	2	5	4	8								1	4	
West Haverstraw.....	24	8.47	18	3	3	2	7								1	2	
Canton.....	67	23.74	25	2	6	3	11								8	1	
Sag Harbor.....	54	19.47	52	4	17	2	21								22	6	
Fort Plain.....	79	28.99	32	6	7	3	16								2	2	
South Glens Falls.....	37	13.76	24	3	5	1	15								9	3	
Corinth.....	98	37.50	29	3	6	3	16								11	2	
Cobleskill.....	64	24.67	32	5	5	2	19								2	66	
Palmyra.....	52	20.06	39	6	5	1	18								19	3	
Canisteo.....	26	10.20	24	1	4	2	16								6	5	
Springville.....	74	29.13	17	3	4	1	7								1	2	
Northport.....	106	41.93	55	4	16	8	22								51	5	
Canajoharie.....	67	26.60	36	3	6	4	21								17	13	
Less than 2,500 population.....	10,985	30.13	5,260	827	1,223	352	2,506	\$1	\$90	54	89	118	1,547		790	3,388	

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$4,054,020	\$3,479,900	\$150,571	\$423,549	\$3,477,233	\$271.40
State government.....	579,864	444,846	-----	135,018	463,068	36.14
Counties ¹	228,929	199,656	-----	29,273	228,511	39.94
Cities and villages ²	571,530	458,145	58,032	55,353	550,972	137.80
Greater New York.....	2,352,651	2,076,862	92,539	183,250	1,913,937	269.94
School districts ³	126,552	125,333	-----	1,219	126,552	(⁴)
Towns.....	96,321	87,128	-----	9,193	96,321	(⁴)
Other civil divisions ⁵	98,173	87,930	-----	10,243	97,872	(⁴)
ALBANY	54,894	48,012	4,179	2,703	52,905	244.48
County.....	8,037	7,312	-----	725	8,037	37.14
Cities and villages.....	38,598	32,646	4,179	1,773	36,609	204.53
School districts.....	1,844	1,802	-----	42	1,844	(⁴)
Towns.....	1,201	1,038	-----	163	1,201	(⁴)
Other civil divisions.....	5,214	5,214	-----	-----	5,214	(⁴)
ALLEGANY	3,685	3,427	74	184	3,674	96.18
County.....	902	800	-----	102	902	23.61
Cities and villages.....	974	885	74	15	963	60.55
School districts.....	1,701	1,661	-----	40	1,701	(⁴)
Towns.....	108	81	-----	27	108	(⁴)
BRONX ⁶	-----	-----	-----	-----	-----	-----
BROOME	11,603	10,857	40	706	11,475	75.15
County.....	473	20	-----	453	473	3.10
Cities and villages.....	8,271	8,020	40	211	8,143	71.11
School districts.....	2,618	2,617	-----	1	2,618	(⁴)
Towns.....	241	200	-----	41	241	(⁴)
CATTARAUGUS	7,033	6,279	528	226	7,033	96.87
County.....	2,010	1,960	-----	50	2,010	27.69
Cities and villages.....	3,736	3,073	528	135	3,736	80.85
School districts.....	1,183	1,181	-----	2	1,183	(⁴)
Towns.....	104	65	-----	39	104	(⁴)
CAYUGA	2,975	1,921	322	732	2,975	45.95
County.....	262	95	-----	167	262	4.05
Cities and villages.....	2,516	1,654	322	540	2,516	58.56
School districts.....	132	128	-----	4	132	(⁴)
Towns.....	65	44	-----	21	65	(⁴)
CHAUTAUQUA	13,033	10,729	1,083	1,221	12,867	100.21
County.....	2,235	1,800	-----	435	2,235	17.41
Cities and villages.....	8,462	6,682	1,083	697	8,296	93.25
School districts.....	1,966	1,963	-----	3	1,966	(⁴)
Towns.....	370	284	-----	86	370	(⁴)
CHEMUNG	4,767	3,703	723	341	4,759	62.45
County.....	298	54	-----	244	298	3.91
Cities and villages.....	3,473	2,664	723	86	3,465	61.40
School districts.....	911	910	-----	1	911	(⁴)
Towns.....	85	75	-----	10	85	(⁴)
CHENANGO	2,181	1,861	34	286	2,170	62.60
County.....	719	570	-----	149	719	20.74
Cities and villages.....	727	600	34	93	716	45.05
School districts.....	675	640	-----	35	675	(⁴)
Towns.....	60	51	-----	9	60	(⁴)
CLINTON	2,244	2,056	-----	188	2,241	47.48
County.....	915	808	-----	107	915	19.39
Cities and villages.....	900	871	-----	29	897	39.82
School districts.....	352	343	-----	9	352	(⁴)
Towns.....	77	34	-----	43	77	(⁴)

¹ Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.

² Exclusive of Greater New York.

³ Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.

⁴ Not computed.

⁵ Includes New York's portion of the debt of Port of New York Authority, not distributable by counties: \$81,243,143, total; \$71,000,000, funded or fixed; \$10,243,143, all other; and \$80,942,143, net.

⁶ Tabulated as municipal; included in the city of Greater New York.

1246 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLUMBIA	\$4,239	\$3,637	-----	\$602	\$4,239	\$100.69
County.....	2,262	1,753	-----	509	2,262	53.73
Cities and villages.....	888	854	-----	34	888	47.33
School districts.....	908	888	-----	20	908	(^o)
Towns.....	181	142	-----	39	181	(^o)
CORTLAND	2,942	2,689	\$86	167	2,942	91.65
County.....	828	692	-----	136	828	25.79
Cities and villages.....	1,514	1,422	86	6	1,514	74.08
School districts.....	494	485	-----	9	494	(^o)
Towns.....	106	90	-----	16	106	(^o)
DELAWARE	3,590	3,122	74	394	3,583	87.04
County.....	1,482	1,173	-----	309	1,482	36.00
Cities and villages.....	720	634	74	12	713	52.68
School districts.....	943	914	-----	29	943	(^o)
Towns.....	445	401	-----	44	445	(^o)
DUTCHESS	11,035	9,822	629	584	10,953	101.60
County.....	2,024	1,679	-----	345	2,024	18.78
Cities and villages.....	7,606	6,786	629	191	7,524	118.89
School districts.....	1,082	1,068	-----	14	1,082	(^o)
Towns.....	323	289	-----	34	323	(^o)
ERIE	170,769	154,985	7,671	8,133	161,145	205.49
County.....	31,148	28,119	-----	5,029	30,847	39.34
Cities and villages.....	111,007	100,682	7,671	2,674	101,684	150.33
School districts.....	8,193	8,132	-----	61	8,193	(^o)
Towns.....	20,421	20,052	-----	369	20,421	(^o)
ESSEX	3,663	3,275	-----	388	3,616	105.42
County.....	1,245	998	-----	247	1,245	36.30
Cities and villages.....	566	558	-----	8	519	49.45
School districts.....	1,238	1,221	-----	17	1,238	(^o)
Towns.....	614	498	-----	116	614	(^o)
FRANKLIN	3,681	3,374	64	243	3,681	79.85
County.....	842	713	-----	129	842	18.26
Cities and villages.....	825	722	64	39	825	32.20
School districts.....	1,679	1,676	-----	3	1,679	(^o)
Towns.....	335	263	-----	72	335	(^o)
FULTON	2,334	1,757	228	348	2,275	48.61
County.....	212	70	-----	142	212	4.53
Cities and villages.....	1,801	1,422	228	150	1,742	46.56
School districts.....	225	182	-----	43	225	(^o)
Towns.....	96	83	-----	13	96	(^o)
GENESEE	2,661	2,048	528	85	2,661	58.36
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	1,995	1,414	528	53	1,995	76.03
School districts.....	603	591	-----	12	603	(^o)
Towns.....	63	43	-----	20	63	(^o)
GREENE	2,333	2,157	-----	176	2,333	90.40
County.....	1,113	1,048	-----	65	1,113	43.13
Cities and villages.....	972	966	-----	6	972	95.53
School districts.....	65	49	-----	16	65	(^o)
Towns.....	183	94	-----	89	183	(^o)
HAMILTON	1,791	1,629	-----	162	1,791	455.84
County.....	800	709	-----	91	800	203.61
Cities and villages.....	161	146	-----	15	161	616.86
School districts.....	481	448	-----	33	481	(^o)
Towns.....	349	326	-----	23	349	(^o)
HERKIMER	9,395	9,087	139	169	9,234	144.27
County.....	3,361	3,321	-----	40	3,244	50.68
Cities and villages.....	2,590	2,357	139	94	2,546	55.82
School districts.....	1,986	1,954	-----	32	1,986	(^o)
Towns.....	1,297	1,294	-----	3	1,297	(^o)
Other civil divisions.....	161	161	-----	-----	161	(^o)

^o Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JEFFERSON	\$7,662	\$7,055	\$178	\$429	\$7,467	\$89.11
County.....	726	450	—	276	726	8.66
Cities and villages.....	4,804	4,589	178	37	4,609	84.60
School districts.....	1,394	1,365	—	29	1,394	(^a)
Towns.....	185	98	—	87	185	(^a)
Other civil divisions.....	553	553	—	—	553	(^a)
KINGS ^a	—	—	—	—	—	—
LEWIS	2,070	1,887	—	183	2,052	87.52
County.....	462	372	—	90	462	19.70
Cities and villages.....	115	102	—	13	97	11.96
School districts.....	923	865	—	58	923	(^a)
Towns.....	40	18	—	22	40	(^a)
Other civil divisions.....	530	530	—	—	530	(^a)
LIVINGSTON	2,404	2,256	45	103	2,404	63.77
County.....	480	430	—	50	480	12.73
Cities and villages.....	734	686	45	3	734	42.29
School districts.....	1,112	1,105	—	7	1,112	(^a)
Towns.....	78	35	—	43	78	(^a)
MADISON	4,798	4,603	112	83	4,798	120.55
County.....	450	450	—	—	450	11.31
Cities and villages.....	2,374	2,228	112	34	2,374	105.07
School districts.....	1,914	1,889	—	25	1,914	(^a)
Towns.....	60	36	—	24	60	(^a)
MONROE	111,548	82,275	15,005	14,268	106,349	243.86
County.....	8,201	7,450	—	751	8,201	18.81
Cities and villages.....	80,069	52,252	15,005	12,812	74,870	211.08
School districts.....	4,886	4,882	—	4	4,886	(^a)
Towns.....	18,392	17,691	—	701	18,392	(^a)
MONTGOMERY	5,178	4,860	64	254	5,009	82.93
County.....	521	402	—	119	521	8.63
Cities and villages.....	3,784	3,633	64	57	3,585	75.56
School districts.....	704	694	—	10	704	(^a)
Towns.....	199	131	—	68	199	(^a)
NASSAU	99,396	90,124	706	8,567	99,389	298.20
County.....	29,527	24,900	—	4,627	29,527	88.59
Cities and villages.....	25,440	22,544	706	2,191	25,433	148.64
School districts.....	33,467	33,258	—	209	33,467	(^a)
Towns.....	10,962	9,422	—	1,540	10,962	(^a)
NEW YORK ^a	—	—	—	—	—	—
NIAGARA	21,131	18,029	2,634	468	20,901	135.19
County.....	—	—	—	—	—	—
Cities and villages.....	19,814	16,780	2,634	400	19,584	156.03
School districts.....	450	419	—	31	450	(^a)
Towns.....	867	830	—	37	867	(^a)
ONEIDA	18,557	15,789	1,376	1,392	18,457	91.60
County.....	1,157	1,069	—	88	1,157	5.74
Cities and villages.....	15,870	13,254	1,376	1,240	15,770	96.81
School districts.....	1,449	1,440	—	9	1,449	(^a)
Towns.....	81	26	—	55	81	(^a)
ONONDAGA	50,499	35,305	9,179	6,015	50,499	168.22
County.....	2,541	2,291	—	250	2,541	8.46
Cities and villages.....	42,981	28,236	9,179	5,566	42,981	175.74
School districts.....	3,935	3,861	—	74	3,935	(^a)
Towns.....	1,042	917	—	125	1,042	(^a)
ONTARIO	3,482	3,264	101	117	3,482	63.77
County.....	730	705	—	25	730	13.37
Cities and villages.....	2,091	1,934	101	56	2,091	64.23
School districts.....	636	617	—	19	636	(^a)
Towns.....	25	8	—	17	25	(^a)
ORANGE	11,165	9,850	368	947	11,001	83.21
County.....	1,314	890	—	424	1,314	9.94
Cities and villages.....	6,988	6,134	368	486	6,824	79.67
School districts.....	2,527	2,526	—	1	2,527	(^a)
Towns.....	336	300	—	36	336	(^a)

^a Not computed.

^b Tabulated as municipal; included in the city of Greater New York.

1248 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ORLEANS	\$2, 192	\$2, 119	\$17	\$56	\$2, 192	\$76. 11
County.....	729	687		42	729	25. 31
Cities and villages.....	571	552	17	2	571	43. 21
School districts.....	743	743			743	(^o)
Towns.....	149	137		12	149	(^o)
OSWEGO	4, 811	3, 676	206	929	4, 811	69. 08
County.....	254			254	254	3. 65
Cities and villages.....	3, 551	2, 705	206	640	3, 551	81. 33
School districts.....	930	920		10	930	(^o)
Towns.....	76	51		25	76	(^o)
OTSEGO	2, 845	2, 163	55	627	2, 839	60. 66
County.....	1, 290	790		500	1, 290	27. 56
Cities and villages.....	772	694	55	23	766	35. 66
School districts.....	702	647		55	702	(^o)
Towns.....	81	32		49	81	(^o)
PUTNAM	3, 272	3, 268		4	3, 272	230. 42
County.....	2, 337	2, 337			2, 337	164. 58
Cities and villages.....	107	107			107	27. 31
School districts.....	540	538		2	540	(^o)
Towns.....	288	286		2	288	(^o)
QUEENS *.....						
RENSSELAER	14, 418	10, 736	1, 323	2, 359	14, 417	119. 25
County.....	3, 006	1, 661		1, 345	3, 006	24. 86
Cities and villages.....	9, 988	7, 719	1, 323	946	9, 987	108. 24
School districts.....	731	708		23	731	(^o)
Towns.....	119	74		45	119	(^o)
Other civil divisions.....	574	574			574	(^o)
RICHMOND *.....						
ROCKLAND	4, 969	4, 592		377	4, 966	80. 10
County.....	1, 556	1, 356		200	1, 556	25. 10
Cities and villages.....	1, 177	1, 090		87	1, 174	39. 73
School districts.....	2, 138	2, 136		2	2, 138	(^o)
Towns.....	98	10		88	98	(^o)
ST. LAWRENCE	5, 615	5, 407	107	101	5, 615	61. 43
County.....	1, 314	1, 314			1, 314	14. 38
Cities and villages.....	2, 000	1, 870	107	23	2, 000	44. 10
School districts.....	1, 664	1, 661		3	1, 664	(^o)
Towns.....	637	562		75	637	(^o)
SARATOGA	13, 066	12, 530	119	417	13, 066	204. 48
County.....	1, 407	1, 196		211	1, 407	22. 02
Cities and villages.....	2, 011	1, 765	119	127	2, 011	54. 41
School districts.....	1, 967	1, 961		6	1, 967	(^o)
Towns.....	276	203		73	276	(^o)
Other civil divisions.....	7, 405	7, 405			7, 405	(^o)
SCHENECTADY	16, 742	13, 385	2, 671	686	16, 611	130. 08
County.....	1, 617	1, 617		100	1, 617	12. 66
Cities and villages.....	13, 196	9, 771	2, 671	554	13, 065	125. 61
School districts.....	1, 555	1, 549		6	1, 555	(^o)
Towns.....	374	348		26	374	(^o)
SCHOHARIE	1, 372	1, 250		122	1, 372	69. 76
County.....	626	575		51	626	31. 83
Cities and villages.....	240	234		6	240	42. 98
School districts.....	475	434		41	475	(^o)
Towns.....	31	7		24	31	(^o)
SCHUYLER	1, 255	1, 058		197	1, 238	95. 90
County.....	641	455		186	641	49. 66
Cities and villages.....	170	170			153	29. 80
School districts.....	381	377		4	381	(^o)
Towns.....	63	56		7	63	(^o)
SENECA	2, 248	2, 075	60	113	2, 248	89. 92
County.....	415	339		76	415	16. 60
Cities and villages.....	947	882	60	5	947	78. 86
School districts.....	809	808		1	809	(^o)
Towns.....	77	46		31	77	(^o)

* Not computed.

* Tabulated as municipal; included in the city of Greater New York.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STEBEN.....	\$6,296	\$5,918	\$141	\$237	\$6,271	\$75.55
County.....	1,363	1,318	—	45	1,363	16.42
Cities and villages.....	3,376	3,187	141	48	3,351	65.43
School districts.....	1,296	1,271	—	25	1,296	(¹)
Towns.....	261	142	—	119	261	(¹)
SUFFOLK.....	20,838	20,538	8	292	20,783	122.47
County.....	4,388	4,303	—	85	4,388	25.86
Cities and villages.....	1,836	1,702	8	126	1,781	45.19
School districts.....	9,612	9,586	—	26	9,612	(¹)
Towns.....	5,002	4,947	—	55	5,002	(¹)
SULLIVAN.....	2,463	2,290	63	110	2,461	69.13
County.....	288	—	—	—	288	8.09
Cities and villages.....	544	461	63	20	542	62.04
School districts.....	1,166	1,123	—	43	1,166	(¹)
Towns.....	465	418	—	47	465	(¹)
TOGA.....	984	955	—	29	984	38.29
County.....	90	90	—	—	90	3.50
Cities and villages.....	174	168	—	6	174	13.35
School districts.....	668	662	—	6	668	(¹)
Towns.....	52	35	—	17	52	(¹)
TOMPKINS.....	2,513	2,360	—	153	2,441	57.44
County.....	146	146	—	—	146	3.44
Cities and villages.....	1,824	1,697	—	127	1,752	67.57
School districts.....	531	515	—	16	531	(¹)
Towns.....	12	2	—	10	12	(¹)
ULSTER.....	4,360	3,340	40	980	4,360	53.83
County.....	788	30	—	758	788	9.73
Cities and villages.....	2,139	1,903	40	196	2,139	56.54
School districts.....	1,067	1,065	—	2	1,067	(¹)
Towns.....	366	342	—	24	366	(¹)
WARREN.....	5,278	4,795	—	483	5,278	152.54
County.....	1,134	984	—	150	1,134	32.77
Cities and villages.....	1,559	1,270	—	289	1,559	78.94
School districts.....	791	772	—	19	791	(¹)
Towns.....	274	249	—	25	274	(¹)
Other civil divisions.....	1,520	1,520	—	—	1,520	(¹)
WASHINGTON.....	3,733	3,519	—	214	3,733	79.76
County.....	530	390	—	140	530	11.32
Cities and villages.....	935	892	—	43	935	37.79
School districts.....	1,190	1,183	—	7	1,190	(¹)
Towns.....	105	81	—	24	105	(¹)
Other civil divisions.....	973	973	—	—	973	(¹)
WAYNE.....	3,961	3,896	—	65	3,961	78.90
County.....	13	—	—	13	13	.26
Cities and villages.....	895	888	—	7	895	42.62
School districts.....	2,646	2,644	—	2	2,646	(¹)
Towns.....	407	364	—	43	407	(¹)
WESTCHESTER.....	254,357	211,917	6,978	35,462	252,110	457.47
County.....	96,580	87,742	—	8,838	96,580	175.25
Cities and villages.....	119,223	89,943	6,978	22,302	116,976	251.48
School districts.....	10,610	10,597	—	13	10,610	(¹)
Towns.....	27,944	23,635	—	4,309	27,944	(¹)
WYOMING.....	2,756	2,632	33	91	2,752	95.68
County.....	749	689	—	60	749	26.04
Cities and villages.....	677	643	33	1	673	47.03
School districts.....	1,166	1,161	—	5	1,166	(¹)
Towns.....	164	139	—	25	164	(¹)
YATES.....	1,180	1,069	41	70	1,145	67.75
County.....	391	346	—	45	391	23.14
Cities and villages.....	282	222	41	19	247	34.65
School districts.....	498	498	—	—	498	(¹)
Towns.....	9	3	—	6	9	(¹)

¹ Not computed.

1250 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
Grand total.....	\$2, 994, 181	\$2, 535, 007	\$150, 571	\$298, 603	\$2, 464, 909	\$222. 29
30,000 population and over.....	2, 777, 555	2, 408, 442	139, 471	229, 642	2, 319, 623	247. 59
New York.....	2, 352, 651	2, 076, 862	92, 539	183, 250	1, 913, 937	269. 94
Buffalo.....	98, 531	91, 647	4, 909	1, 975	89, 703	155. 22
Rochester.....	78, 379	50, 766	14, 843	12, 770	73, 183	220. 43
Syracuse.....	41, 129	26, 728	9, 167	5, 234	41, 129	193. 00
Yonkers.....	40, 768	27, 594	3, 127	10, 047	40, 768	293. 72
Albany.....	34, 097	29, 102	3, 595	1, 400	32, 108	248. 71
Utica.....	12, 681	10, 602	1, 109	970	12, 691	123. 08
Schenectady.....	12, 230	9, 344	2, 332	554	12, 114	125. 93
Niagara Falls.....	13, 971	12, 183	1, 467	321	13, 741	175. 94
Binghamton.....	7, 494	7, 271	24	199	7, 367	94. 57
Troy.....	8, 347	6, 312	1, 245	790	8, 346	114. 49
Mount Vernon.....	17, 090	13, 878	536	2, 676	15, 630	244. 98
New Rochelle.....	17, 390	9, 689	1, 367	6, 334	17, 054	303. 45
Elmira.....	3, 440	2, 652	703	85	3, 432	72. 10
Jamestown.....	5, 602	4, 048	905	649	5, 483	119. 46
Poughkeepsie.....	5, 886	5, 250	504	132	5, 804	142. 96
White Plains.....	13, 472	12, 180	25	1, 267	13, 289	353. 43
Auburn.....	2, 379	1, 574	322	483	2, 379	64. 82
Amsterdam.....	2, 955	2, 860	64	31	2, 793	79. 80
Rome.....	2, 068	1, 627	246	185	2, 056	62. 11
Watertown.....	3, 790	3, 615	175	—	3, 601	111. 49
Newburgh.....	3, 215	2, 678	267	270	3, 115	99. 20
8,000 to 30,000 population.....	84, 227	72, 250	7, 900	4, 077	83, 295	99. 20
Kingston.....	1, 770	1, 549	40	181	1, 770	62. 54
Leakawanna.....	3, 107	2, 161	866	80	3, 107	124. 28
Port Chester.....	3, 593	1, 506	1, 634	453	3, 593	151. 60
Lockport.....	2, 129	1, 551	573	5	2, 129	90. 60
Cohoes.....	2, 439	2, 317	122	—	2, 439	104. 68
Gloversville.....	1, 058	812	146	100	1, 043	44. 76
Oswego.....	1, 491	1, 212	174	105	1, 491	65. 82
Olean.....	2, 496	2, 027	347	122	2, 496	113. 97
Middletown.....	1, 800	1, 624	67	109	1, 739	79. 77
Ithaca.....	1, 690	1, 607	—	83	1, 619	76. 01
North Tonawanda.....	3, 387	2, 765	562	60	3, 387	172. 81
Glens Falls.....	1, 559	1, 270	—	289	1, 559	82. 49
Kenmore.....	1, 722	1, 348	—	374	1, 695	90. 16
Batavia.....	1, 611	1, 034	529	48	1, 611	89. 50
Dunkirk.....	1, 714	1, 643	55	16	1, 714	96. 28
Ogdensburg.....	891	784	107	—	891	51. 50
Peekskill.....	2, 256	2, 190	46	20	2, 155	124. 57
Freeport.....	3, 126	2, 548	90	488	3, 126	152. 81
Hempstead.....	1, 156	1, 156	—	—	1, 156	67. 60
Endicott.....	359	349	—	10	359	21. 37
Hornell.....	1, 295	1, 119	141	35	1, 270	76. 97
Geneva.....	1, 388	1, 241	101	46	1, 388	85. 15
Watervliet.....	969	796	118	55	969	60. 19
Ossining.....	1, 647	1, 635	—	12	1, 647	103. 58
Corning.....	1, 471	1, 471	—	—	1, 471	93. 24
Cortland.....	1, 411	1, 325	86	—	1, 411	92. 22
Rockville Center.....	2, 910	2, 910	—	—	2, 910	194. 00
Johnson City.....	318	302	16	—	318	22. 08
Plattsburg.....	697	697	—	—	697	50. 51
Lynbrook.....	1, 169	1, 109	—	60	1, 169	87. 89
Saratoga Springs.....	833	782	—	51	833	63. 25
Tonawanda.....	2, 940	1, 674	1, 175	91	2, 472	188. 70
Oneonta.....	448	393	55	—	448	35. 28
Mamaroneck.....	4, 147	4, 147	—	—	4, 147	326. 54
Fulton.....	1, 836	1, 285	32	519	1, 836	147. 33
Hudson.....	704	686	—	18	704	56. 77
Beacon.....	1, 285	1, 121	125	39	1, 285	106. 20
Glen Cove.....	2, 439	2, 400	—	39	2, 439	204. 96
Valley Stream.....	1, 285	1, 190	—	95	1, 285	108. 99
Floral Park.....	491	491	—	—	491	43. 07

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
8,000 to 30,000 population—Contd.						
Massena.....	\$360	\$360	-----	-----	\$360	\$31.58
Rensselaer.....	1,380	1,207	\$50	\$123	1,380	122.12
Little Falls.....	704	572	132	-----	704	63.39
Johnstown.....	601	468	82	51	557	51.57
Scarsdale.....	2,729	2,498	70	161	2,729	255.05
Oneida.....	1,939	1,813	112	14	1,939	182.92
Herkimer.....	834	818	-----	16	834	79.84
Port Jervis.....	1,405	1,342	-----	63	1,405	136.41
Ilion.....	517	517	-----	-----	517	52.28
Salamanca.....	589	419	170	-----	589	61.35
Rye.....	1,979	1,979	-----	-----	1,867	200.75
Mineola.....	1,082	1,058	-----	24	1,082	120.22
Malone.....	209	199	-----	10	209	23.75
Saranac Lake.....	453	389	64	-----	453	53.29
Norwich.....	409	384	13	12	401	47.74
2,500 to 8,000 population.....	44,377	38,388	2,689	3,300	44,153	85.63
Solvay.....	684	684	-----	-----	684	85.65
Mechanicville.....	691	516	119	56	691	87.20
Newark.....	304	298	-----	6	304	39.74
Canandaigua.....	438	438	-----	-----	438	58.08
Scotia.....	959	620	339	-----	944	126.93
North Tarrytown.....	1,073	1,020	-----	53	1,073	144.97
Garden City.....	1,296	1,186	-----	110	1,296	180.50
Hastings-on-Hudson.....	761	656	-----	105	761	107.23
Lancaster.....	434	346	72	16	434	61.65
Patchogue.....	152	138	8	6	152	22.16
Tarrytown.....	1,039	905	-----	134	1,039	151.88
East Rochester.....	477	366	111	-----	477	71.98
Depew.....	326	282	-----	44	326	49.88
Hudson Falls.....	175	175	-----	-----	175	27.14
Seneca Falls.....	615	553	60	2	615	95.45
Bronxville.....	1,540	1,325	76	139	1,520	237.98
Tuckahoe.....	728	662	-----	66	728	118.61
Medina.....	53	53	-----	-----	53	8.73
Long Beach.....	6,981	5,460	611	910	6,981	1,200.10
Fredonia.....	441	368	73	-----	418	71.90
Dobbs Ferry.....	652	644	-----	8	652	113.57
Wellsville.....	276	266	10	-----	276	48.64
Waverly.....	136	135	-----	-----	136	24.02
Haverstraw.....	122	112	-----	10	122	21.70
Nyack.....	339	319	-----	20	336	62.31
Penn Yan.....	201	146	41	14	166	31.15
Larchmont.....	2,854	2,480	-----	364	2,821	534.08
Tupper Lake.....	101	101	-----	-----	101	19.16
Whitehall.....	461	432	-----	29	461	88.81
Mount Kisco.....	677	630	-----	47	677	132.05
Catskill.....	669	669	-----	-----	669	131.64
Cedarhurst.....	241	222	-----	19	241	47.68
Elmira Heights.....	-----	-----	-----	-----	-----	-----
Dansville.....	174	136	36	2	174	35.31
Pelham Manor.....	1,125	1,125	-----	-----	1,125	229.22
North Pelham.....	658	592	-----	66	658	134.56
Albion.....	302	285	17	-----	302	61.91
East Aurora.....	438	313	125	-----	438	90.97
Hoosick Falls.....	131	82	28	21	131	27.65
Owego.....	26	26	-----	-----	26	5.48
Hamburg.....	1,060	945	106	9	1,060	224.05
East Syracuse.....	334	327	-----	7	334	71.89
Fairport.....	406	406	-----	-----	406	88.18
Ballston Spa.....	231	221	-----	10	231	50.32
Pleasantville.....	1,290	1,046	96	148	1,290	284.14
LeRoy.....	78	78	-----	-----	78	17.43
Carthage.....	228	218	-----	10	228	51.12
Amityville.....	195	192	-----	3	195	43.95
Williston Park.....	288	288	-----	-----	288	65.06
Babylon.....	240	240	-----	-----	240	55.27

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
East Rockaway	\$473	\$290	-----	\$183	\$473	\$108.99
Green Island	260	-----	\$215	45	260	60.03
Walden	30	26	-----	4	30	7.00
Canastota	236	218	-----	18	236	55.73
Perry	197	175	22	-----	197	46.56
Frankfort	183	183	-----	-----	175	41.64
Potsdam	168	165	-----	3	168	40.62
Saugerties	263	253	-----	10	263	64.78
Waterloo	307	305	-----	2	307	75.86
Lindenhurst	110	104	-----	6	110	27.23
Bath	130	130	-----	-----	130	32.38
Gouverneur	147	145	-----	2	147	36.61
Great Neck	20	20	-----	-----	20	4.99
New York Mills	243	229	-----	14	243	60.66
Lyons	291	291	-----	-----	291	73.56
Spring Valley	322	277	-----	45	322	81.56
Fort Edward	77	74	-----	3	77	20.00
Baldwinsville	143	119	-----	24	143	37.19
Suffern	92	86	-----	6	92	24.49
Southampton	111	111	-----	-----	111	29.70
Ticonderoga	195	195	-----	-----	195	52.99
Falconer	106	106	-----	-----	106	29.62
Brockport	200	197	-----	3	200	56.96
Walton	72	72	-----	-----	72	20.59
Granville	148	141	-----	7	148	42.49
Sloan	259	259	-----	-----	259	74.38
Warsaw	75	75	-----	-----	75	21.57
Westfield	81	81	-----	-----	81	19.33
Sea Cliff	160	142	-----	18	160	46.30
Monticello	202	119	63	20	202	58.55
Liberty	262	262	-----	-----	262	76.45
Lowville	13	-----	-----	13	13	3.80
Yorkville	152	143	6	3	152	44.63
Whitesboro	52	46	6	-----	52	15.41
Farmingdale	87	55	-----	32	87	25.79
Dannemora	26	6	-----	20	26	7.77
Wappingers Falls	201	197	-----	4	201	60.25
New Hyde Park	30	15	-----	15	30	9.05
Dolgeville	125	63	7	55	121	36.57
Ellenville	62	57	-----	5	62	18.90
Mount Morris	169	169	-----	-----	169	52.19
Homer	40	36	-----	4	40	12.52
Silver Creek	171	171	-----	-----	171	54.11
Williamsville	987	521	411	55	987	318.45
Irrington	213	176	-----	37	213	69.45
Greenport	99	99	-----	-----	99	32.33
Gowanda	155	155	-----	-----	155	50.95
Lawrence	600	600	-----	-----	600	197.30
Watkins Glen	108	108	-----	-----	91	30.78
Elmsford	371	298	-----	73	371	126.41
Lake Placid	315	315	-----	-----	269	91.81
Waterford	104	94	-----	10	104	35.60
Highland Falls	24	-----	23	1	24	8.25
Cooperstown	36	28	-----	8	36	12.38
Goshen	105	105	-----	-----	105	36.32
Mohawk	30	30	-----	-----	30	10.58
West Haverstraw	12	9	-----	3	12	4.23
Canton	286	286	-----	-----	286	101.55
Sag Harbor	44	44	-----	-----	44	15.87
Fort Plain	76	63	-----	13	70	25.69
South Glens Falls	44	44	-----	-----	44	16.36
Corinth	81	81	-----	-----	81	31.00
Cobleskill	112	107	-----	5	112	43.18
Palmyra	104	103	-----	1	104	40.12
Canisteo	48	48	-----	-----	48	18.84
Springville	107	91	8	8	107	42.13
Northport	281	193	-----	88	281	111.16
Canajoharie	244	244	-----	-----	244	96.86
Less than 2,500 population	18, 022	15, 927	511	1, 584	17, 838	48.93

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total	\$3,477,233	\$1,683,820	\$1,132,432	\$271.40	\$158.15	\$116.59
State government.....	463,068	186,542	86,205	36.14	17.52	9.05
Counties ¹	228,511	45,886	23,310	39.94	9.37	5.16
Cities and villages ²	550,972	254,087	147,529	137.80	74.04	50.86
Greater New York.....	1,913,937	1,153,151	862,744	269.94	197.47	165.95
School districts.....	³ 126,552	27,017	⁴ 5,070	(⁵)	(⁵)	(⁵)
Towns.....	96,321	16,970	7,574	(⁵)	(⁵)	(⁵)
Other civil divisions.....	⁶ 97,872	167		(⁵)	(⁵)	(⁵)
Albany.....	52,905	13,576	6,841	244.48	71.71	38.80
Allegany.....	3,674	1,244	474	96.18	33.76	11.44
Bronx ⁷						
Broome.....	11,475	5,388	2,245	75.15	43.96	15.10
Cattaraugus.....	7,033	3,942	1,156	96.87	54.22	17.51
Cayuga.....	2,975	1,569	1,370	45.95	24.06	20.34
Chautauqua.....	12,867	6,359	934	100.21	53.90	26.99
Chemung.....	4,759	4,484	1,324	62.45	65.22	24.13
Chenango.....	2,170	1,030	530	62.60	29.44	14.90
Clinton.....	2,241	1,117	788	47.48	25.44	16.25
Columbia.....	4,239	1,273	848	100.69	32.70	19.35
Cortland.....	2,942	2,571	1,072	91.65	86.50	36.00
Delaware.....	3,583	1,571	551	87.04	36.73	12.09
Dutchess.....	10,953	4,349	2,939	101.60	46.87	32.80
Erie.....	161,145	61,101	32,562	205.49	92.31	58.15
Essex.....	3,616	874	637	105.42	27.43	18.53
Franklin.....	3,681	1,672	1,370	79.85	38.41	29.36
Fulton.....	2,275	1,632	1,156	48.61	36.24	25.64
Genesee.....	2,661	1,424	609	58.36	37.40	15.77
Greene.....	2,333	598	557	90.40	23.19	18.44
Hamilton.....	1,791	308	214	455.84	77.50	7.07
Herkimer.....	9,234	5,860	1,777	144.27	87.23	30.60
Jefferson.....	7,467	4,015	2,206	89.11	48.53	27.05
Kings ⁷						
Lewis.....	2,052	350	254	87.52	14.74	10.23
Livingston.....	2,404	992	589	63.77	26.92	15.37
Madison.....	4,798	1,068	1,000	120.55	27.72	25.45
Monroe.....	106,349	40,225	18,290	243.86	108.79	60.08
Montgomery.....	5,009	2,111	2,042	82.93	36.89	33.56
Nassau.....	99,389	16,708	4,186	298.20	121.97	44.92
New York ⁷						
Niagara.....	20,901	12,436	5,180	135.19	99.04	53.08
Oneida.....	18,457	8,226	4,739	91.60	43.25	29.42
Onondaga.....	50,499	21,765	13,199	168.22	86.35	62.69
Ontario.....	3,482	1,493	1,264	63.77	28.31	23.77
Orange.....	11,001	4,167	3,312	83.21	34.49	27.61
Orleans.....	2,192	1,369	379	76.11	47.85	11.64
Oswego.....	4,811	3,274	1,855	69.08	46.08	25.79
Otsego.....	2,839	1,488	761	60.66	32.22	16.12
Putnam.....	3,272	264	290	230.42	24.39	19.38
Queens ⁷						
Rensselaer.....	14,417	8,401	6,153	119.25	74.26	50.25
Richmond ⁷						
Rockland.....	4,966	1,356	1,008	80.10	29.77	20.29
St. Lawrence.....	5,615	2,410	1,202	61.43	27.35	13.51
Saratoga.....	13,066	2,403	1,729	204.48	40.04	27.80
Schenectady.....	16,611	9,265	4,876	130.08	80.70	47.96
Schoharie.....	1,372	446	235	69.76	20.91	9.87
Schuyler.....	1,238	272	151	95.90	20.73	10.78
Seneca.....	2,248	657	523	89.92	26.56	19.39
Steuben.....	6,271	2,628	1,601	75.55	32.60	19.16
Suffolk.....	20,783	4,848	1,524	122.47	42.57	14.92

¹ Exclusive of Bronx, Kings, New York, Queens, and Richmond Counties.

² Exclusive of Greater New York.

³ Exclusive of Greater New York and certain other cities and villages in which the schools are under the jurisdiction of the city or village.

⁴ Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.

⁵ Not computed.

⁶ Includes \$80,942,143, New York's portion of the debt of Port of New York Authority, not distributable by counties.

⁷ Tabulated as municipal; included in the city of Greater New York.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Sullivan.....	\$2,461	\$751	\$864	\$69.13	\$22.63	\$25.21
Tioga.....	984	473	535	38.29	19.54	20.87
Tompkins.....	2,441	1,509	1,704	57.44	42.27	50.66
Ulster.....	4,360	1,974	2,032	53.83	26.32	21.89
Warren.....	5,278	637	580	152.54	20.11	17.60
Washington.....	3,733	1,555	594	79.76	34.65	12.26
Wayne.....	3,961	1,492	403	78.90	30.55	7.95
Westchester.....	252,110	59,613	36,479	457.47	165.48	115.75
Wyoming.....	2,752	1,207	501	95.68	39.83	15.48
Yates.....	1,145	307	239	67.75	18.46	12.81

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$29,559,936	\$29,181,994	\$377,942	\$15,390,399	\$11,131,779	\$2,307.21	\$1,445.49	\$1,146.08
Albany.....	332,179	331,152	1,027	193,968	134,660	1,535.02	1,024.60	763.84
Allegany.....	61,164	60,881	283	41,715	19,127	1,601.15	1,132.28	461.87
Bronx ¹	184,196	183,994	202	111,782	47,173	1,206.28	911.97	575.65
Broome.....	70,172	70,103	69	70,720	30,741	966.56	972.56	465.70
Cattaraugus.....	84,684	84,640	44	58,897	41,440	1,307.84	903.04	614.94
Cayuga.....	145,298	145,234	64	112,940	56,201	1,131.60	957.28	508.20
Chautauqua.....	71,250	70,803	447	60,509	31,306	935.04	880.02	570.69
Chemung.....	32,109	31,994	115	28,722	16,720	926.27	821.36	469.99
Chenango.....	17,321	17,248	73	26,618	9,794	366.97	606.37	201.98
Clinton.....	38,105	38,009	96	38,948	27,346	905.11	1,000.46	624.29
Columbia.....	27,664	27,590	74	25,251	17,086	861.81	849.56	573.51
Cortland.....	40,318	40,161	157	41,508	15,890	979.47	970.40	348.66
Delaware.....	118,712	118,338	374	100,497	59,646	1,101.22	1,082.95	665.65
Dutchess.....	1,457,367	1,451,459	5,908	834,531	386,204	1,858.41	1,260.80	689.72
Erie.....	27,834	27,736	98	33,361	12,744	811.49	1,048.74	371.00
Essex.....	40,366	40,049	317	37,050	12,739	875.62	850.92	273.09
Franklin.....	51,468	51,336	132	35,769	16,564	1,099.74	794.38	367.39
Fulton.....	56,803	56,689	114	48,941	26,752	1,245.68	1,285.58	692.92
Genesee.....	20,670	20,658	12	21,527	12,948	800.91	834.50	428.53
Greene.....	12,436	12,433	3	9,810	4,879	3,165.18	2,470.96	1,115.72
Hamilton.....	81,529	81,481	48	67,062	31,103	1,273.77	998.27	535.52
Herkimer.....	100,400	99,964	436	85,940	47,425	1,198.09	1,038.78	581.44
Jefferson.....	22,184	21,926	258	23,721	10,812	946.13	1,000.72	435.12
Kings ¹	57,380	57,229	151	42,251	28,375	1,522.02	1,147.18	739.79
Lewis.....	37,585	37,532	53	35,792	21,326	944.35	903.87	542.79
Livingston.....	802,730	802,561	169	475,364	237,224	1,840.70	1,285.61	779.20
Madison.....	53,157	52,832	325	52,735	29,205	880.08	908.89	480.03
Monroe.....	946,273	944,460	1,813	261,394	97,203	12,839.10	1,908.23	1,043.13
Montgomery.....								
Nassau.....								

Under municipal government; included in the city of Greater New York,

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
New York ¹								
Niagara	\$269,837	\$269,828	\$9	\$174,737	\$69,451	\$1,745.39	\$1,391.53	\$711.71
Oneida	224,746	224,607	139	173,318	77,341	1,115.36	911.16	480.09
Onondaga	471,956	471,825	131	276,658	181,252	1,572.14	1,097.56	860.84
Ontario	79,341	79,048	293	64,459	35,366	1,453.13	1,222.09	665.32
Orange	179,551	178,847	704	128,467	51,899	1,358.18	1,063.18	432.69
Orleans	35,091	35,071	20	35,768	19,015	1,218.44	1,249.80	583.36
Oswego	59,566	59,060	506	65,961	32,575	855.28	928.44	452.95
Otsego	53,535	53,194	341	42,887	24,613	1,143.91	928.30	521.29
Putnam	29,321	29,301	20	21,741	14,173	2,064.86	2,012.69	948.05
Queens ¹								
Rensselaer	120,450	120,407	43	95,114	84,975	996.28	840.76	693.89
Richmond ¹								
Rockland	58,202	58,201	1	49,821	31,620	938.74	1,093.81	636.75
St. Lawrence	78,072	77,498	574	73,466	45,981	854.18	833.69	516.61
Saratoga	78,613	78,562	51	54,577	27,584	1,230.25	909.17	443.58
Schenectady	251,250	251,249	1	124,703	62,841	1,967.50	1,086.22	618.04
Schoharie	18,701	18,546	155	15,157	11,478	950.88	711.51	481.14
Schuyler	14,340	14,338	2	12,220	6,797	1,110.85	932.93	485.38
Seneca	25,259	25,197	62	24,023	16,613	1,010.36	971.21	615.95
Steuben	61,959	61,761	198	63,808	45,137	746.49	791.40	540.34
Suffolk	290,354	290,090	264	180,514	87,051	1,710.98	1,585.24	852.06
Sullivan	31,066	31,018	48	35,428	7,142	872.64	1,068.31	208.25
Tioga	31,498	31,444	54	18,381	14,248	1,225.60	759.19	556.05
Tompkins	62,864	62,858	6	38,247	20,613	1,479.15	1,071.21	612.62
Ulster	64,282	64,151	131	65,480	29,496	793.60	873.31	317.55
Warren	55,875	55,779	96	32,321	11,252	1,614.88	1,020.46	341.36
Washington	30,269	30,090	179	31,505	20,920	646.77	701.85	431.55
Wayne	53,261	53,067	194	54,540	27,596	1,060.98	1,117.01	544.42
Westchester	1,809,495	1,808,950	545	659,424	358,217	3,283.42	1,830.50	1,136.64
Wyoming	34,993	34,975	18	29,723	17,531	1,216.56	980.51	541.83
Yates	17,758	17,625	133	17,919	11,526	1,050.77	1,076.77	618.30
Greater New York ²	19,977,077	19,616,915	360,162	9,752,709	8,204,863	2,792.36	1,670.06	1,578.20

¹ Under municipal government; included in the city of Greater New York.² Includes Bronx, Kings, New York, Queens, and Richmond Counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1931	1922	1912
	Total	State	County	Cities and villages	School districts	Towns	Other civil divisions	1912	1922	1912
State total.....	\$924, 032	\$2, 363	\$63, 632	\$670, 773	\$43, 908	\$43, 066	\$390	\$231, 467	\$2, 79	\$2, 96
Albany.....	11, 323	81	2, 021	8, 200	463	482	71	5, 428	3, 41	2, 80
Allegany.....	1, 320	13	436	210	470	191	—	3, 524	2, 16	2, 74
Bronx.....	6, 266	40	1, 146	3, 863	857	360	—	4, 293	3, 40	3, 84
Broome.....	2, 456	19	684	912	445	396	—	2, 152	3, 50	2, 26
Cattaraugus.....	1, 732	17	305	904	200	306	—	1, 870	3, 04	2, 25
Cayuga.....	4, 027	42	987	2, 675	719	504	—	3, 295	2, 05	3, 18
Chautauqua.....	2, 692	21	614	1, 550	315	192	—	1, 348	3, 39	2, 92
Chemung.....	1, 191	7	468	322	192	202	—	1, 730	3, 78	2, 40
Chenango.....	1, 353	5	384	370	192	402	—	929	3, 23	2, 63
Clinton.....	1, 795	11	847	376	287	294	—	748	7, 81	4, 84
Columbia.....	1, 140	7	370	440	137	186	—	1, 056	4, 71	2, 13
Cortland.....	1, 400	9	470	192	332	397	—	866	3, 71	2, 17
Delaware.....	4, 938	26	1, 489	2, 470	518	435	—	1, 028	3, 43	3, 04
Dutchess.....	50, 222	341	9, 775	33, 964	2, 432	3, 755	—	2, 432	3, 47	2, 48
Erie.....	1, 603	7	439	265	427	465	—	1, 219	3, 45	2, 04
Essex.....	1, 593	7	439	265	427	465	—	26, 006	3, 45	2, 92
Franklin.....	1, 593	7	439	265	427	465	—	1, 045	3, 45	2, 92
Fulton.....	1, 111	15	350	918	313	440	—	1, 045	3, 45	2, 92
Hamilton.....	1, 531	15	269	670	308	340	—	1, 298	3, 95	3, 60
Greene.....	1, 126	5	428	166	106	245	—	1, 171	3, 27	3, 39
Hamilton.....	489	3	109	15	167	195	—	1, 142	2, 70	1, 87
Herkimer.....	2, 637	16	837	613	540	394	—	756	3, 51	3, 07
Jefferson.....	3, 381	19	972	1, 462	506	394	—	324	3, 93	4, 69
Kings.....	837	4	239	74	200	269	—	2, 050	3, 06	2, 84
Lewis.....	1, 200	12	309	219	348	312	42	2, 506	3, 86	2, 97
Livingston.....	1, 392	9	390	457	288	248	—	855	3, 77	2, 72
Madison.....	25, 565	191	3, 701	17, 190	1, 266	3, 217	—	855	2, 00	1, 72
Monroe.....	2, 385	13	642	1, 351	270	209	—	1, 337	3, 18	2, 50
Montgomery.....	26, 464	148	6, 149	5, 875	9, 327	4, 965	—	13, 850	2, 91	2, 34
Nassau.....	26, 464	148	6, 149	5, 875	9, 327	4, 965	—	1, 692	3, 49	3, 02
Nassau.....	26, 464	148	6, 149	5, 875	9, 327	4, 965	—	3, 224	2, 80	3, 15

[illegible]

¹ Under municipal government; included in the city of Greater New York.
² Includes Bronx, Kings, New York, Queens, and Richmond Counties.

* Includes Bronx, Kings, New York, Queens, and Richmond Counties.

NORTH CAROLINA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of North Carolina relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 100 counties, the 386 cities, towns, and villages, the 1,525 school districts, and the 284 other civil divisions (drainage, railroad, road, sanitary, and miscellaneous districts), or a total of 2,296 political units that have power to levy taxes or incur debt.

The data for North Carolina were compiled from reports on file in the office of the State tax commission, Raleigh, N.C., and from reports secured by local agents.

Fiscal year.—For North Carolina the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of North Carolina on January 1, 1932, was 3,232,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for North Carolina the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$6,054,970.

The excess of governmental costs over revenue receipts was 6.7 percent for the State government, 10.4 percent for the counties, and 8.2 percent for the school districts. For the cities, towns, and villages and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 7.9 for the cities, towns, and villages and 14.1 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$7,199,707.

Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$123, 446, 524	100. 0	\$129, 501, 494	100. 0	\$532, 747, 098	100. 0	\$47, 711, 665	100. 0
State government.....	44, 061, 761	35. 7	47, 008, 072	36. 3	164, 533, 606	30. 9	4, 506, 813	9. 4
Counties ¹	42, 052, 010	34. 1	46, 438, 993	35. 9	158, 858, 605	29. 8	20, 233, 297	42. 4
Cities, towns, and villages.....	27, 060, 720	21. 9	25, 082, 751	19. 4	164, 860, 759	30. 9	13, 610, 184	28. 5
School districts ¹	9, 583, 398	7. 8	10, 367, 932	8. 0	36, 698, 036	6. 9	8, 476, 582	17. 8
Other civil divisions.....	688, 635	. 6	603, 746	. 5	7, 796, 092	1. 5	884, 789	1. 9

¹ Data for county schools are included with the data for counties.

² Includes indebtedness to the State on account of public-school building fund.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of North Carolina and all subdivisions of the State amounted to \$123,446,524, or an average of \$38.19 for each person in the State. Of this amount \$44,061,761 was for the State; \$42,052,010 for the counties; \$27,060,720 for the cities, towns, and villages; \$9,583,398 for the school districts; and \$688,635 for the other civil divisions. The revenues collected include \$55,784,719, general property taxes; \$9,202,413, special taxes; \$611,239, poll taxes; \$26,457,208, licenses and permits; \$3,011,222, special assessments; \$10,649,194, subventions, donations, and pension assessments; \$2,248,225, interest, rents, and highway privileges; \$9,192,603, earnings of public-service enterprises; \$5,493,081, earnings of general departments; and \$796,620, fines, forfeits, and escheats. Of the \$10,649,194 classified as subventions, donations, and pension assessments, \$2,603,083 represents subventions by the Federal Government to the State, principally for highways. The financial transactions of county schools are included with the data for counties.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$9,388,000 in 1912, \$28,445,000 in 1922, and \$45,048,784 in 1931, this being an increase of 58.4 percent from 1922 to 1931, and 379.9 percent from 1912 to 1931. Special taxes amounted to \$5,000 in 1912, \$4,215,000 in 1922, and \$9,202,413 in 1931. Poll taxes amounted to \$671,000 in 1912, \$764,000 in 1922, and \$562,603 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$675,000 in 1912, \$5,704,000 in 1922, and \$26,356,687 in 1931. Special assessments amounted to \$225,000 in 1912, \$1,156,000 in 1922, and \$2,630,641 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of North Carolina and all subdivisions of the State for 1931 amounted to \$129,501,494, or an average expenditure of \$40.07 per person. Of the total amount expended, \$47,008,072 was disbursed by the State government; \$46,438,993 by the counties; \$25,082,751 by the cities, towns, and villages; \$10,867,932 by the school districts; and \$603,746 by the other civil divisions. The total comprises \$83,811,427 for operation and maintenance of general departments; \$4,637,161 for operation and maintenance of public-service enterprises; \$27,798,229 for interest on debt; and \$13,254,677 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$7,029,559; protection to person and property, \$5,381,321; health and sanitation, \$2,328,741; development and conservation of natural resources, \$1,122,263; highways, \$11,530,406; charities, hospitals, and corrections, \$4,666,982; schools, \$49,043,268; libraries, \$163,805; recreation, \$200,276; and miscellaneous, \$2,344,806. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general

departments and public-service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$11,433,000 to \$78,685,232, or 588.2 percent; interest payments, from \$1,458,000 to \$24,396,401, or 1,573.3 percent; and outlay payments, from \$3,510,000 to \$11,929,436, or 239.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of North Carolina and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$532,747,098, or an average per capita of \$164.84. In 1922 the average per capita was \$69.03, and in 1912, \$14.88.

Of the total debt reported for 1931, \$164,533,606 was for the State government; \$158,858,605 for the counties; \$164,860,759 for the cities, towns, and villages; \$36,698,036 for the school districts; and \$7,796,092 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 374.0 percent from 1922 to 1931 and 1,941.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 148.8 percent from 1922 to 1931 and 1,300.9 percent from 1912 to 1931.

ASSESSED VALUATIONS

In North Carolina, the county supervisor of taxation and the list taker and assessor of each township, ward, or district meet annually in April for the general consideration of methods for securing a complete list of all property in the county and for valuing and assessing the same in a uniform manner.

On the first Monday in May they begin to list real and personal property and are required to complete the same not later than the first Monday in July.

The assessed valuation of all property in North Carolina subject to levies of the general property tax was \$2,830,758,193 in 1931 as compared with \$2,521,115,000 in 1922 and \$747,501,000 in 1912. The per capita assessed valuation increased from \$323.90 in 1912 to \$952.46 in 1922, and decreased to \$875.85 in 1931.

TAX LEVIES

In North Carolina, the State and county taxes are collected by the county sheriff or his deputy. Municipalities provide for the collection of their taxes and the collectors of municipal taxes are vested with the same power and authority as the sheriff or his deputy.

Taxes become due and are payable on the first Monday of October of each year.

The total levies of the general property tax for the State and all subdivisions were \$9,989,000 for 1912, \$37,017,000 for 1922, and \$47,711,665 for 1931, this being a per capita of \$4.33, \$13.98, and \$14.76, respectively.

Of the total levies reported for 1931, \$4,506,813 was for the State government; \$20,233,297 for the counties; \$13,610,184 for the cities, towns, and villages; \$8,476,582 for the school districts; and \$884,789 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.34 for 1912, \$1.47 for 1922, and \$1.69 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS *	Estimated population †	Total	Per capita	Taxes				Special assessments and escheats	Fines, forfeits, and grants	Subventions and pension assessments	Donations, gifts, and pension assessments	Highway privileges, leges, and rents, and interest	Earnings of public service and prizes	Earnings of general departments
				Total	General property	Poll	Licenses and permits							
Grand total.....	3,939,000	\$123,446	\$38.19	\$892,056	\$55,786	\$611	\$26,457	\$3,011	\$766	\$9,302	\$1,347	\$2,948	\$5,493	\$9,193
State government.....	3,232,000	44,062	13.63	35,687	3,306	132	23,046	64	---	2,603	311	1,568	3,660	169
Counties ‡	3,232,000	42,062	13.01	34,152	3,455	319	2,378	---	544	5,241	669	393	1,052	1
Cities, towns, and villages.....	1,086,820	27,061	24.90	13,745	12,598	144	1,033	2,914	252	47	24	277	779	9,023
School districts §	9,883	883	()	7,829	7,815	14	---	---	---	1,411	343	---	---	---
Other civil divisions.....	1,688	688	()	643	641	2	---	33	---	---	---	10	2	---
ALAMANCE.....	43,700	1,229	28.12	878	821	9	48	73	4	107	30	1	49	87
County.....	43,700	681	15.88	566	523	8	35	---	4	83	17	1	10	---
Cities, towns, and villages.....	436	436	28.47	227	223	1	13	73	---	---	---	---	39	87
School districts.....	112	112	()	75	75	---	---	---	---	24	13	---	---	---
ALEXANDER.....	13,000	249	19.15	161	139	3	19	22	1	54	4	1	2	4
County.....	13,000	172	13.23	118	97	3	18	---	1	46	4	1	2	---
Cities, towns, and villages.....	928	49	52.92	23	23	---	1	22	---	---	---	---	---	4
School districts.....	28	28	()	20	20	---	---	---	---	8	---	---	---	---
ALLEGANY.....	7,186	91	12.66	44	42	2	---	---	---	42	2	---	3	---
County.....	7,186	85	11.83	42	40	2	---	---	---	40	---	---	3	---
School districts.....	6	6	()	2	2	---	---	---	---	2	---	---	---	---
ANSON.....	20,500	516	17.49	340	271	9	60	1	11	70	8	6	64	16
County.....	20,500	387	13.12	247	181	9	57	---	11	53	6	6	64	---
Cities, towns, and villages.....	5,617	65	11.57	48	45	---	3	1	---	---	---	---	---	16
School districts.....	64	64	()	45	45	---	---	---	---	17	2	---	---	---
ASHE.....	21,000	191	9.10	169	166	3	---	---	---	17	---	---	---	2
County.....	21,000	160	7.62	158	155	3	---	---	3	---	---	---	---	2
Cities, towns, and villages.....	1,287	8	6.31	6	6	---	---	---	1	---	---	---	---	2
School districts.....	23	23	()	6	6	---	---	---	---	17	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments and licenses	Fines, forfeits, and escheats	Subventions, grants and pensions	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of general departments	
				Total	General property	Poll	Licenses and permits								
AVERY.	12,100	\$206	\$17.02	\$108	\$107	\$1	—	—	\$1	\$93	\$4	—	—	—	—
County.....	12,100	176	14.55	97	96	1	—	—	1	78	—	—	—	—	—
Cities, towns, and villages.....	1,156	26	3.46	4	7	—	—	—	—	15	4	—	—	—	—
School districts.....			(¹)												
BEAUFORT.	35,700	877	24.57	530	463	8	\$59	\$19	11	73	6	\$8	\$47	\$183	
County.....	35,700	472	13.22	374	323	5	46	—	10	62	6	7	13	—	
Cities, towns, and villages.....	10,444	333	31.88	95	79	3	13	19	1	—	—	1	34	—	
School districts.....		68	(¹)	57	57	4	—	—	—	11	—	—	—	—	
Other civil divisions.....		4	(¹)												
BERTIE.	26,200	374	14.27	243	236	3	4	6	—	82	10	1	8	24	
County.....	26,200	249	9.50	175	170	2	3	—	6	68	—	—	6	—	
Cities, towns, and villages.....	4,223	62	14.98	29	27	1	—	6	—	—	—	1	2	—	
School districts.....		59	(¹)	35	35	—	—	—	—	14	10	—	—	—	
Other civil divisions.....		4	(¹)												
BLADEN.	22,800	353	15.48	262	217	3	42	—	—	82	6	—	3	—	
County.....	22,800	282	12.37	205	160	3	42	—	—	68	6	—	3	—	
Cities, towns, and villages.....	1,810	11	6.08	11	11	—	—	—	—	—	—	—	—	—	
School districts.....		35	(¹)	21	21	—	—	—	—	14	—	—	—	—	
Other civil divisions.....		25	(¹)	25	25	—	—	—	—						
BRUNSWICK.	16,000	293	18.31	208	184	—	24	—	1	62	2	2	2	16	
County.....	16,000	240	13.00	187	164	—	23	—	1	46	2	2	2	—	
Cities, towns, and villages.....	1,700	28	15.91	12	11	—	1	—	—	16	—	—	—	16	
School districts.....		25	(¹)	9	9	—	—	—	—						
Other civil divisions.....															
BUNCOMBE.	103,700	3,977	38.35	3,220	3,090	1	129	75	15	33	33	65	151	385	
County.....	103,700	1,915	18.47	1,716	1,686	—	60	—	2	31	33	44	89	—	
Cities, towns, and villages.....	54,085	1,617	29.90	1,081	991	1	69	75	13	—	—	21	62	385	
School districts.....		866	(¹)	354	354	—	—	—	—	2	—	—	—	—	
Other civil divisions.....		89	(¹)	89	89	—	—	—	—						

BURKE	30,500	621	20,36	435	424	5	6	1	4	82	1	2	11	85
County	30,500	352	11,54	298	264	3	1	1	4	72	1	2	6	85
Cities, towns, and villages	9,703	187	19,27	96	89	2	5	1	1	10	1	56	5	85
School districts		67	(¹)	56	56									
Other civil divisions		15	(¹)	15	15									
CABARRUS	46,100	737	15,99	652	599	9	44	15	17	32	9	2	10	
County	46,100	537	11,65	487	446	7	34	10	10	28	4	2	8	
Cities, towns, and villages	12,938	103	7,96	77	65	2	10	15	7	4	5	2	2	
School districts		97	(¹)	88	88									
CALDWELL	29,400	513	17,45	338	307	2	29	19	8	77	6	1	5	59
County	29,400	263	8,95	187	163		24		8	62	2	1	3	
Cities, towns, and villages	10,283	147	14,30	67	60	2	5	19		15	4		2	59
School districts		103	(¹)	84	84									
CAMDEN	5,500	97	17,64	73	62	1	10		1	22	1			
County	5,500	79	14,36	59	48	1	10		1	18	1			
Cities, towns, and villages		8	(¹)	4	4					4				
School districts		10	(¹)	10	10									
CARTERET	17,200	575	33,43	387	354	3	30	15	3	81	7		5	77
County	17,200	349	20,29	276	250		26		1	62	6		4	
Cities, towns, and villages	6,921	188	27,16	93	86	3	4	15	2	19	1		1	77
School districts		38	(¹)	18	18									
CASWELL	18,600	205	11,02	116	110	4	2		2	76	3		8	
County	18,600	183	9,84	104	98	4	2		2	68	1		8	
Cities, towns, and villages		22	(¹)	12	12					8	2			
School districts														
CATAWA	45,700	1,192	26,08	734	707	4	23	2	13	206	16	2	73	147
County	45,700	519	11,36	317	312	3	2		3	179	1	1	10	
Cities, towns, and villages	20,242	509	24,90	290	288	1	21	2	9		1	1	54	147
School districts		169	(¹)	127	127					27	15			
CHATAM	24,200	402	16,61	303	259	4	40	19	2	70	3	1	4	
County	24,200	292	12,07	224	180	4	40		2	58	3	1	4	
Cities, towns, and villages		66	23,07	47	47			19		12				
School districts	2,861	44	(¹)	32	32									
CHEROKEE	16,300	314	19,26	203	185	2	16		1	59	4	2	4	41
County	16,300	196	12,02	140	124	1	15		1	50	3	2	2	
Cities, towns, and villages	3,664	88	24,02	43	41	1	1			9	1	2	2	41
School districts		30	(¹)	20	20									
CHOWAN	11,400	274	24,04	176	159	1	16	17	1	21	2		4	53
County	11,400	157	13,77	135	124		5		1	17	1		3	
Cities, towns, and villages	3,563	99	27,79	28	22	1		17					1	53
School districts		18	(¹)	13	13					4	1			

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated Population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and citations	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CLAY	5,600	\$50	\$8.93	\$44	\$43	\$1				\$4		\$1	\$1	
County	5,600	42	7.50	40	39	1						1	1	
Cities, towns, and villages	305	2	6.56	2	2					4				
School districts		6	(¹)	2										
CLEVELAND	54,900	1,162	21.17	722	671	10	\$41	\$55	\$14	106	\$8	12	15	\$230
County	54,900	445	8.11	329	289	8	32		12	85	7	4	8	
Cities, towns, and villages	18,783	448	23.85	164	144	1	9	55	2	21	1		7	230
School districts		147	(¹)	125	124	1								
Other civil divisions		122	(¹)	114	114							8		
COLUMBUS	39,000	682	17.49	486	431	1	54	4	2	143	17	11	9	10
County	39,000	599	14.99	422	372		50		2	112	13	11	9	
Cities, towns, and villages	7,191	55	7.65	41	36	1	4	3				1		10
School districts		57	(¹)	23	23			1		31	3			
Other civil divisions		1	(¹)											
CRAYEN	30,900	996	32.23	630	572	5	53			42	21	1	68	234
County	30,900	499	16.15	410	367	4	39			34	16	1	38	234
Cities, towns, and villages	14,065	413	29.72	154	139	1	14			8	5		30	
School districts		79	(¹)	66	66									
CUMBERLAND	47,000	1,014	21.57	691	636	4	51	33	13	113	7	2	18	137
County	47,000	561	11.94	441	409	4	28		8	90	3	2	17	
Cities, towns, and villages	15,269	310	20.30	134	111		23	33	5				1	137
School districts		134	(¹)	107	107					23	4			
Other civil divisions		9	(¹)	9										
CURRITUCK	6,710	169	25.19	111	85		26		2	28	28			
County	6,710	140	20.86	94	68		26		2	21	23			
School districts		29	(¹)	17	17					7	5			

DARE	5,200	128	24.23	76	71	1	4	3	1	32	1	13	---
County	5,200	109	20.96	70	65	1	4	---	---	25	---	13	---
Cities, towns, and villages	---	6	10.97	3	3	---	---	3	---	---	---	---	---
School districts	5,547	10	(^o)	2	2	---	---	---	---	7	1	---	---
Other civil divisions	---	1	(^o)	1	1	---	---	---	---	---	---	---	---
DAVISON	50,000	1,461	26.22	955	889	8	58	32	22	124	14	11	26
County	50,000	709	14.18	590	526	6	48	---	---	93	7	7	11
Cities, towns, and villages	21,740	576	26.49	237	225	2	10	32	11	---	4	4	15
School districts	---	175	(^o)	137	137	---	---	---	---	31	7	---	277
Other civil divisions	---	1	(^o)	1	1	---	---	---	---	---	---	---	---
DAVE	14,500	264	18.21	205	189	2	14	---	2	44	4	3	2
County	14,500	201	13.86	159	144	2	13	---	2	35	2	1	2
Cities, towns, and villages	1,503	39	15.97	18	17	---	1	---	---	---	2	---	4
School districts	---	39	(^o)	28	28	---	---	---	9	---	---	---	---
DUBLIN	35,900	471	13.12	299	257	2	40	1	3	125	9	19	6
County	35,900	361	10.06	228	191	1	36	---	3	100	6	19	5
Cities, towns, and villages	5,523	58	10.50	47	42	1	4	1	---	---	---	---	9
School districts	---	49	(^o)	21	21	---	---	---	---	25	3	---	---
Other civil divisions	---	3	(^o)	3	3	---	---	---	---	---	---	---	---
DURHAM	71,500	3,294	46.07	2,338	2,230	21	87	398	47	5	24	55	60
County	71,500	1,525	18.53	1,215	1,163	14	38	---	42	1	14	5	48
Cities, towns, and villages	55,800	1,624	20.10	1,792	1,736	7	49	398	5	4	10	50	12
School districts	---	345	(^o)	331	331	---	---	---	---	---	---	---	397
EDGECOMBE	49,600	873	17.60	524	471	6	47	23	9	87	10	7	58
County	49,600	441	8.89	372	329	4	39	---	7	54	3	3	2
Cities, towns, and villages	9,075	358	39.12	85	85	2	8	23	2	---	---	4	56
School districts	---	38	(^o)	38	38	---	---	---	---	13	7	---	175
Other civil divisions	---	19	(^o)	19	19	---	---	---	---	---	---	---	---
FORSYTH	117,600	4,656	39.59	3,407	3,242	25	140	481	67	49	71	30	140
County	117,600	1,897	13.49	1,398	1,310	17	71	---	43	49	55	1	41
Cities, towns, and villages	80,354	2,804	29.79	1,339	1,269	8	69	478	24	14	29	99	411
School districts	---	672	(^o)	670	670	---	---	---	---	---	---	---	---
Other civil divisions	---	3	(^o)	---	---	---	---	3	---	---	2	---	---
FRANKLIN	29,900	435	14.55	242	234	4	4	3	3	127	10	9	2
County	29,900	259	8.66	133	128	4	1	---	2	106	8	9	1
Cities, towns, and villages	4,140	91	21.98	48	45	---	3	3	1	---	---	---	39
School districts	---	51	(^o)	28	28	---	---	---	---	21	2	---	---
Other civil divisions	---	34	(^o)	33	33	---	---	---	---	---	---	1	---
GASTON	82,700	2,293	27.61	1,747	1,687	15	45	58	42	36	14	19	21
County	82,700	1,142	13.81	1,049	1,094	13	42	---	33	28	12	12	8
Cities, towns, and villages	34,907	1,779	22.32	341	341	2	3	58	9	---	7	13	346
School districts	---	332	(^o)	322	322	---	---	---	---	8	2	---	---
Other civil divisions	---	30	(^o)	30	30	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated Popula- tion ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments and permits	Fines, forfeits, and es- tates cheats	Sub- ven- tions and grants	Dona- tions, gifts, pension and assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
					Total	General property	Poll	Licenses and permits							
GATES.			\$152	\$14.34	\$103	\$95		\$8	\$2	\$44	\$3				
County			131	12.36	90	82		8	2	36	3				
Cities, towns, and villages			1	3.13	1	1									
School districts			19	(⁶)	11	11				8					
Other civil divisions			1	(⁶)	1	1									
GRAHAM.			117	19.50	110	94	\$1	15	1		4			\$2	
County			103	17.17	101	85	1	15	1		1				
Cities, towns, and villages			4	11.56	2	2									
School districts			10	(⁶)	7	7									
Other civil divisions															
GRANVILLE.			538	18.55	401	358	4	39	\$10	5	68	2	\$2	\$11	39
County			381	13.14	310	269	4	37	4	4	55	2	2	8	
Cities, towns, and villages			111	21.51	58	56		2	10	1				3	39
School districts			46	(⁶)	33	33					13				
Other civil divisions															
GREENE.			312	16.34	220	196	3	21		1	52	3	7	4	25
County			241	12.62	184	161	2	21		1	42	3	7	4	
Cities, towns, and villages			44	33.56	19	18	1								25
School districts			27	(⁶)	17	17					10				
Other civil divisions															
GULFORD.			5,348	37.61	3,654	3,419	31	204	532	88	20	144	82	81	747
County			1,858	13.07	1,614	1,528	21	65	37	3	132	26	26	46	
Cities, towns, and villages			2,635	26.84	1,208	1,059	10	139	532	51	7	56	56	34	747
School districts			852	(⁶)	830	830					10	12			
Other civil divisions			3	(⁶)	2	2								1	
HALIFAX.			1,005	18.31	788	727	6	55	8	7	58	11	12	18	103
County			660	12.02	582	528	5	49		7	46	4	11	10	
Cities, towns, and villages			215	19.23	95	88	1	6	8				1	8	103
School districts			130	(⁶)	111	111					12	7			

HARNETT	39,500	720	18.23	537	488	6	43	5	12	120	8	6	32
County	39,500	500	12.66	391	349	5	37	5	4	99	5	1	1
Cities, towns, and villages	7,008	128	18.26	78	71	1	6	5	8	21	3	5	32
School districts		71	(^c)	47	47								
Other civil divisions		21	(^c)	21	21								
HAYWOOD	29,100	734	26.22	522	477	5	40	37	10	79	5	7	73
County	29,100	370	12.71	298	263	3	32	3	5	61	3	2	1
Cities, towns, and villages	9,157	264	28.83	144	134	2	8	37	5	18	2	5	73
School districts		99	(^c)	79	79								
Other civil divisions		1	(^c)	1	1								
HENDERSON	24,300	936	38.52	720	685	1	34	41	4	71	4	2	70
County	24,300	544	22.39	471	443	1	27	7	3	54	1	2	13
Cities, towns, and villages	6,259	302	48.25	179	172				1	17	3	11	70
School districts		75	(^c)	55	55								
Other civil divisions		15	(^c)	15	15								
HEPSTON	17,800	331	18.60	247	218	6	23	6	2	63	4	1	8
County	17,800	246	13.82	187	159	6	22		2	53	4		8
Cities, towns, and villages	3,977	338	9.81	124	123		1	6		10		1	
School districts		46	(^c)	36	36								
Hoke	14,700	172	11.70	135	125	1	9	1	1	25	1	1	2
County	14,700	125	8.50	99	91	1	7		1	21	1	2	6
Cities, towns, and villages	1,303	26	19.96	19	17		2	1		4			6
School districts		21	(^c)	17	17								
HYDE	8,600	165	19.19	112	111	1				47	4	1	1
County	8,600	149	17.33	108	107	1				36	3	1	1
Cities, towns, and villages													
School districts		16	(^c)	4	4					11	1		
IREDELL	48,200	1,326	27.51	938	893	6	49	3	17	91	7	6	245
County	48,200	777	16.12	668	630		38		14	75	4	6	10
Cities, towns, and villages	17,288	435	25.16	175	161	3	11	3	3	3	3	9	245
School districts		102	(^c)	83	80	3				16	3		
Other civil divisions		12	(^c)	12	12								
JACKSON	18,200	291	15.99	235	210	2	23	3		49	1	1	2
County	18,200	221	12.14	181	157	2	22			38	1	1	2
Cities, towns, and villages	1,624	36	22.17	31	30		1	3		11			
School districts		28	(^c)	17	17								
Other civil divisions		6	(^c)	6	6								
JOHNSTON	59,100	1,089	18.43	751	694	4	53	19	3	144	11	4	39
County	59,100	685	11.59	540	489	2	49		3	115	8	3	16
Cities, towns, and villages	10,332	272	26.33	111	105	2	4	19		29	1	23	118
School districts		132	(^c)	100	100						3		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of public and general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
JONES	10,500	\$172	\$16.38	\$120	\$27	\$2	\$21			\$42	\$3	\$7		
County	10,500	150	14.20	106	84	1	21			34	3	7		
Cities, towns, and villages	5	5	3.02	5	4	1								
School districts	1,654	17	(^c)	9	9					8				
LEE	17,600	350	19.89	259	238	4	17	\$2	\$2	47	4	5	\$2	\$29
County	17,600	177	10.06	129	115	2	12		2	38	1	5	2	29
Cities, towns, and villages	5,438	106	19.49	75	68	2	5			9				
School districts		67	(^c)	55	55						3			
LENOIR	36,800	784	21.30	441	409	8	24	2	16	66	11	4	12	232
County	36,800	411	11.17	333	312	6	15		10	52	4	1	11	
Cities, towns, and villages	13,288	305	22.95	61	50	2	9	2	6			3	1	232
School districts		68	(^c)	47	47					14	7			
LINCOLN	23,700	470	19.83	285	267	1	17	12	2	68	6	10	5	82
County	23,700	277	11.69	201	186		15		2	55	5	9	5	
Cities, towns, and villages	4,006	138	34.45	43	40	1	2	12				1		82
School districts		55	(^c)	41	41					13	1			
MCDOWELL	20,900	540	25.84	451	422	2	27	7	6	40	6	5	5	20
County	20,900	309	14.78	262	236	2	24		6	31	2	4	4	
Cities, towns, and villages	3,570	98	27.45	69	66		3	7				1	1	20
School districts		96	(^c)	83	83					9	4			
Other civil divisions		37	(^c)	37	37									
MACON	13,800	160	11.59	122	120	1	1		1	21		1	4	11
County	13,800	91	6.59	74	72	1	1			14		1	2	
Cities, towns, and villages	1,537	42	27.33	28	28				1				2	11
School districts		19	(^c)	12	12					7				
Other civil divisions		8	(^c)	8	8									

MADISON	20,300	446	21.97	314	288	1	25	2	83	1	4	22	20
County	20,300	309	15.22	282	208	---	24	2	66	1	3	5	---
Cities, towns, and villages	20,300	96	42.72	67	55	1	1	---	---	---	1	17	20
School districts	2,224	37	(¹)	20	20	---	---	---	17	---	---	---	---
Other civil divisions	---	5	(¹)	5	5	---	---	---	---	---	---	---	---
MARTIN	23,800	403	16.93	261	233	4	24	1	59	11	6	29	33
County	23,800	257	10.80	174	148	3	23	3	48	10	4	18	---
Cities, towns, and villages	6,025	102	16.93	65	63	1	1	---	---	---	2	11	33
School districts	---	32	(¹)	20	20	---	---	---	11	1	---	---	---
Other civil divisions	---	12	(¹)	12	12	---	---	---	---	---	---	---	---
MECKLENBURG	136,000	4,391	32.29	3,368	3,139	9	220	324	74	40	27	46	464
County	136,000	1,794	13.19	1,696	1,627	1	69	64	64	2	18	6	8
Cities, towns, and villages	89,437	2,122	23.73	1,203	1,048	9	151	319	10	38	3	40	464
School districts	---	463	(¹)	457	457	---	---	---	---	---	6	---	---
Other civil divisions	---	12	(¹)	7	7	---	---	5	---	---	---	---	---
MITCHELL	14,400	231	16.04	190	188	1	1	1	33	4	4	1	2
County	14,400	200	13.89	167	166	1	---	1	27	4	---	1	---
Cities, towns, and villages	1,546	13	9.70	12	12	---	1	---	---	---	---	---	2
School districts	---	16	(¹)	10	10	---	---	---	6	---	---	---	---
MONTGOMERY	16,600	476	28.85	370	342	2	26	15	---	65	8	1	5
County	16,600	331	20.06	270	244	1	25	---	---	52	7	2	2
Cities, towns, and villages	4,448	85	19.11	54	52	1	1	15	---	13	1	3	12
School districts	---	60	(¹)	46	46	---	---	---	---	---	---	---	---
MOORE	29,400	637	21.67	489	447	5	37	3	70	18	4	3	47
County	29,400	337	12.14	281	254	4	33	3	57	2	3	1	---
Cities, towns, and villages	6,213	160	23.75	107	102	1	4	3	---	---	1	2	47
School districts	---	120	(¹)	91	91	---	---	---	13	16	---	---	---
NASH	54,800	1,768	32.08	832	786	21	25	12	15	132	29	2	37
County	54,800	588	10.73	443	431	10	2	6	6	104	10	2	23
Cities, towns, and villages	27,054	925	34.19	191	169	9	23	12	9	23	19	14	699
School districts	---	222	(¹)	175	173	2	---	---	---	---	---	---	---
Other civil divisions	---	23	(¹)	23	23	---	---	---	---	---	---	---	---
NEW HANOVER	43,400	1,640	37.79	1,323	1,211	18	94	31	14	2	20	18	103
County	43,400	721	16.61	617	575	11	31	13	13	15	9	9	134
Cities, towns, and villages	32,474	704	23.22	644	474	7	63	29	1	2	4	4	36
School districts	---	163	(¹)	162	162	---	---	2	---	---	1	---	---
Other civil divisions	---	2	(¹)	---	---	---	---	---	---	---	---	---	---
NORTHAMPTON	27,800	343	12.34	194	187	5	2	1	1	138	1	9	---
County	27,800	283	9.84	133	128	3	2	1	1	124	1	9	---
Cities, towns, and villages	3,688	16	4.34	21	21	1	---	---	---	---	---	---	---
School districts	---	35	(¹)	21	21	---	---	---	---	---	---	---	---
Other civil divisions	---	24	(¹)	24	23	1	---	---	14	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and assessments and cheats	Subventions and grants	Donations, gifts, and pension assessments and interest	Highways, privileges, licenses, rents, assessments and interest	Earnings of public service departments and enterprises	Earnings of public service departments and enterprises	
				Total	General property	Poll	Licenses and permits								
ONSLOW	15,400	\$258	\$16.75	\$180	\$153	\$3	\$24			\$1	\$65	\$4		\$5	\$3
County	15,400	220	14.29	156	130	3	23			1	54	4		5	3
Cities, towns, and villages	1,680	12	7.14	9	8		1								
School districts		26	(⁶)	15	15										
ORANGE	21,700	440	20.28	336	302	4	30		\$8	8	50	12		18	4
County	21,700	311	14.33	245	218	1	26			2	41	9		13	4
Cities, towns, and villages	5,173	83	16.04	59	55		4		8	6	2	9		5	4
School districts		43	(⁶)	31	28	3						3			
Other civil divisions	3	3	(⁶)	1									2		
PAMLICO	9,300	187	20.11	132	117		15		2		48			4	
County	9,300	155	16.67	113	98		15				38			3	
Cities, towns, and villages	1,428	14	9.80	11	11				2		10			1	
School districts		18	(⁶)	8	8										
PASQUOTANK	19,400	794	40.93	454	416	2	36		15	4	32	7		18	264
County	19,400	344	17.73	204	214		20			4	25	3		18	264
Cities, towns, and villages	10,200	373	36.57	100	83	1	16		9						
School districts		71	(⁶)	60	59						7	4			
Other civil divisions	6	6	(⁶)						6						
PENDER	15,800	269	17.03	186	150	2	34		1	1	71	6		3	
County	15,800	217	13.73	154	119	2	33			1	56	2		3	
Cities, towns, and villages	1,767	7	3.96	7	6		1								
School districts		42	(⁶)	23	23						15	4			
Other civil divisions	3	3	(⁶)	2	2				1						
PERQUIMANS	10,668	226	21.18	154	151	1	2				40	4			27
County	10,668	161	14.15	115	113	1	1			1	34	1			27
Cities, towns, and villages	1,914	54	28.21	27	26										
School districts		21	(⁶)	12	12						6	3			

PERSON	22,600	397	17.57	289	258	5	26	2	3	71	10	6	2	14
County	22,600	277	12.26	199	171	5	23	2	3	59	9	6	1	14
Cities, towns, and villages	3,657	80	21.88	63	60	—	3	—	—	—	—	—	—	—
School districts	—	40	(¹)	27	27	—	—	—	—	12	1	—	—	—
PITT.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	56,000	1,280	22.86	724	650	12	62	47	14	96	37	22	32	308
Cities, towns, and villages	56,000	642	11.46	469	414	7	43	—	11	81	31	19	31	—
School districts	16,406	459	27.93	109	134	5	14	35	3	15	6	3	1	308
Other civil divisions	—	155	(¹)	134	134	—	—	—	—	—	—	—	—	—
County	—	24	(¹)	12	12	—	—	12	—	—	—	—	—	—
POLK.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	10,500	303	28.86	226	212	—	14	6	1	44	—	—	2	24
Cities, towns, and villages	10,500	200	19.05	164	152	—	12	—	1	35	—	—	—	—
School districts	2,568	78	30.37	46	44	—	2	6	—	9	—	—	2	24
Other civil divisions	—	25	(¹)	16	16	—	—	—	—	—	—	—	—	—
RANDOLPH.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	37,200	590	15.86	449	406	1	42	3	2	94	4	—	7	31
Cities, towns, and villages	37,200	404	10.86	318	278	—	40	—	2	76	2	—	6	—
School districts	9,894	121	12.23	86	83	1	2	3	—	—	—	—	1	31
Other civil divisions	—	65	(¹)	45	45	—	—	—	—	18	2	—	—	—
RICHMOND.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	35,500	601	16.93	482	475	1	6	20	2	46	2	17	6	26
Cities, towns, and villages	35,500	278	7.83	222	222	—	—	—	1	33	—	17	5	—
School districts	8,891	236	26.54	188	181	1	6	20	1	—	2	—	1	26
Other civil divisions	—	87	(¹)	72	72	—	—	—	—	13	—	—	—	—
ROBESON.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	68,500	1,172	17.11	784	698	5	81	24	8	146	12	10	54	134
Cities, towns, and villages	68,500	953	9.68	499	427	4	68	—	8	121	10	9	16	—
School districts	13,814	362	26.21	166	152	1	13	23	—	—	2	1	38	134
Other civil divisions	—	146	(¹)	119	119	—	—	—	—	25	—	—	—	—
County	—	1	(¹)	—	—	—	—	1	—	—	—	—	—	—
ROCKINGHAM.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	52,300	1,188	22.72	941	898	17	56	33	5	92	19	7	11	76
Cities, towns, and villages	52,300	74	14.17	643	583	14	46	—	5	76	2	3	11	1
School districts	12,674	296	23.35	180	169	2	10	33	4	—	17	4	—	75
Other civil divisions	—	151	(¹)	118	116	—	—	—	—	16	—	—	—	—
ROWAN.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	58,800	1,527	25.97	1,296	1,214	17	65	69	9	64	28	5	21	35
Cities, towns, and villages	58,800	873	14.85	720	720	14	46	—	7	52	14	5	15	—
School districts	27,441	468	16.98	354	332	3	19	69	2	—	14	—	6	35
Other civil divisions	—	188	(¹)	162	162	—	—	—	—	12	—	—	—	—
RUTHERFORD.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	42,000	1,125	26.79	868	831	1	36	23	9	113	9	10	16	77
Cities, towns, and villages	42,000	697	16.60	581	548	—	33	—	8	95	2	2	9	—
School districts	11,156	266	23.84	150	146	1	3	23	1	—	7	8	7	77
Other civil divisions	—	153	(¹)	128	128	—	—	—	—	18	—	—	—	—
County	—	9	(¹)	9	9	—	—	—	—	—	—	—	—	—
SAMSON.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
County	40,800	601	14.73	404	346	2	56	10	3	141	14	8	6	15
Cities, towns, and villages	40,800	466	11.42	323	270	—	53	—	3	113	13	8	6	—
School districts	4,108	73	17.77	48	43	2	3	10	—	28	1	—	—	15
Other civil divisions	—	62	(¹)	33	33	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population 1	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments	Fines, forfeits, and seizures	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments and enterprises	Earnings of public service enterprises and prizes
					Total	General property	Poll	Licenses and permits							
SCOTLAND		21,000	\$373	\$17.76	\$259	\$238	\$3	\$18	\$3	\$3	\$33	\$10	\$7		\$58
County		21,000	187	8.90	151	136	1	14	2	2	27	2	5		58
Cities, towns, and villages		4,851	119	24.53	55	50	1	4	3	1	6	8			
School districts			58	(¹)	44	43	1								
Other civil divisions			9	(¹)	9	9									
STANLY		30,700	703	22.90	528	517	6	5	9	1	44	5	3	\$10	103
County		30,700	464	15.11	424	419	4	1	1	1	31			8	
Cities, towns, and villages		5,612	201	35.82	84	79	1	4	9				3	2	103
School districts			38	(¹)	20	19	1				13	3			
STOKES		22,600	248	10.97	144	141	2	1			83	9	5	4	2
County		22,600	215	9.51	128	125	2	1		1	73	6	3	4	
Cities, towns, and villages		1,081	14	12.95	10	10							2		
School districts			19	(¹)	6	6					10	3			
SURREY		41,000	773	18.85	575	531	7	37	13	20	90	12		10	53
County		41,000	473	11.54	372	333	3	36	1	8	75	8		10	
Cities, towns, and villages		9,412	213	22.63	134	129	4	1	13	12	15	1			53
School districts			84	(¹)	66	66									
Other civil divisions			3	(¹)	3	3									
SWAIN		11,568	262	22.65	224	224									
County		11,568	136	11.76	132	132			2	6			2	28	
Cities, towns, and villages		2,093	60	28.67	32	32			2				2		
School districts			24	(¹)	18	18				6				28	
Other civil divisions			42	(¹)	42	42									
TRANSYLVANIA		9,600	252	26.25	196	194	1	1	1	2	38				6
County		9,600	179	18.65	137	136	1		2	31			7	2	
Cities, towns, and villages		2,823	44	15.59	36	36		1	1				7	2	
School districts			29	(¹)	22	22					7				6

TYRRELL.....	5,200	16.77	49	49	49	2	1	22	2	3	3
County.....	5,200	11.35	37	37	37	1	1	18	1	2	2
Cities, towns, and villages.....	864	13.89	7	7	7	1	1	4	1	1	1
School districts.....	10	(^c)	5	5	5	1	1	4	1	1	1
Other civil divisions.....	1	(^c)									
UNION.....	41,800	21.20	543	494	494	23	8	147	5	2	16
County.....	41,800	12.22	375	334	334	5	5	115	2	2	13
Cities, towns, and villages.....	9,497	32.85	140	132	132	23	2	32	3	3	142
School districts.....	63	(^c)	28	28	28						
Other civil divisions.....											
VANCE.....	28,100	21.17	448	417	417	23	6	43	4	7	10
County.....	28,100	12.88	307	280	280	2	6	33	2	7	7
Cities, towns, and villages.....	6,703	24.91	87	83	83	4	23	10	2	3	54
School districts.....	58	(^c)	46	46	46						
Other civil divisions.....	8	(^c)	8	8	8						
WAKE.....	98,100	31.31	2,283	2,213	2,213	426	29	185	26	32	98
County.....	98,100	11.91	1,035	1,031	1,031	4	13	2	29	29	89
Cities, towns, and villages.....	46,453	24.67	709	633	633	126	16	183	26	3	9
School districts.....	758	(^c)	549	549	549						283
Other civil divisions.....											
WARREN.....	23,700	8.10	135	128	128	4		31	2	1	10
County.....	23,700	3.12	42	40	40	1	40	19	1	3	3
Cities, towns, and villages.....	3,193	18.10	27	27	27	3		12	2	1	7
School districts.....	41	(^c)	16	15	15						
Other civil divisions.....	16	(^c)									
WASHINGTON.....	11,600	20.09	179	157	157	11	1	36	5	1	
County.....	11,600	15.43	145	124	124	19	1	28	4	1	
Cities, towns, and villages.....	3,255	8.91	19	18	18	10		8	1		
School districts.....	24	(^c)	15	15	15						
Other civil divisions.....	1	(^c)				1					
WATKINS.....	15,500	15.23	150	126	126	7		62	2	2	1
County.....	15,500	10.58	105	84	84	19		55	2	2	
Cities, towns, and villages.....	1,798	33.37	40	37	37	2	7	7			1
School districts.....	12	(^c)	5	5	5						12
WAYNE.....	54,600	18.75	743	710	710	30	6	84	3	9	49
County.....	54,600	9.60	416	415	415	1		65	4	4	39
Cities, towns, and villages.....	20,404	16.42	184	152	152	29	6	19	3	5	10
School districts.....	165	(^c)	143	143	143						121
Other civil divisions.....											
WILKES.....	36,800	13.83	343	299	299	1	43	121	12	2	7
County.....	36,800	10.92	282	243	243	39	3	103	6	2	6
Cities, towns, and villages.....	5,054	11.08	34	29	29	4					1
School districts.....	50	(^c)	26	26	26			18	6		13
Other civil divisions.....	1	(^c)	1	1	1						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, pension and assessments	Highways, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	prices
				Total	General property	Poll	Licenses and permits								
WILSON	46,300	\$1,372	\$29.63	\$873	\$316	\$11	\$46	\$30	\$20	\$30	\$6	\$4	\$20	\$389	
County	46,300	642	13.87	598	555	8	35	10	10	23	6	4	1		
Cities, towns, and villages	15,352	620	40.39	172	188	3	11	30	10	7			19	389	
School districts		101	(⁴)	94	94										
Other civil divisions		9	(⁴)	9	9										
YADKIN	18,300	155	8.47	95	94	1				57	3				
County	18,300	135	7.38	83	83					50	2				
Cities, towns, and villages	2,170	4	1.84	4	3	1									
School districts		16	(⁴)	8	8					7	1				
YANCEY	14,486	200	13.81	138	120		18			51	6	1	1	3	
County	14,486	172	11.87	124	106		18			44	4				
Cities, towns, and villages	866	13	15.01	8	8									3	
School districts		15	(⁴)	6	6					7	2		1	1	3

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$427,517, inheritance taxes, \$7,153,870, income taxes, and \$1,621,026, other special taxes, for State purposes only.

³ Data for county schools are included with the data for counties.

⁴ Not computed.

* Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, pension and assessments	Highway privileges, leges, rents, and interest	Earnings of general department assessments and enterprises	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
	1,086,890	\$27,061	\$24.90	\$13,745	\$12,568	\$144	\$1,033	\$2,914	\$47	\$24	\$277	\$779	\$9,023	
	439,170	11,899	27.09	6,635	5,991	46	598	1,893	114	21	199	290	2,700	
30,000 population and over.....														
Charlotte.....	84,400	2,044	24.22	1,173	1,016	8	149	311	9	38	3	40	430	
Winston-Salem.....	78,600	2,352	29.92	1,315	1,239	8	68	469	24	14	26	99	405	
Greensboro.....	56,100	1,571	28.00	894	780	7	97	335	24	7	25	18	278	
Durham.....	55,800	1,624	28.10	792	736	7	49	368	5	---	50	12	397	
Asheville.....	52,500	1,570	29.90	1,026	958	1	67	75	13	---	21	62	373	
High Point.....	40,400	1,039	25.72	306	263	3	40	196	27	---	31	16	463	
Raleigh.....	39,100	978	25.01	623	552	5	66	112	11	---	2	8	222	
Wilmington.....	32,270	721	22.34	516	447	7	62	27	1	2	4	35	132	
8,000 to 30,000 population.....	210,781	5,824	27.63	2,004	1,788	28	188	317	66	---	15	141	3,281	
Rocky Mount.....	22,900	866	37.82	159	130	8	21	4	9	---	---	14	680	
Gastonia.....	17,800	529	29.72	205	205	---	---	31	8	---	---	9	276	
Salisbury.....	17,500	324	18.51	263	247	---	16	36	1	---	---	6	18	
Goldsboro.....	15,600	255	16.35	138	111	2	25	6	5	---	5	9	92	
Fayetteville.....	13,800	307	22.25	131	108	---	23	33	5	---	---	1	137	
Wilson.....	13,000	545	41.92	147	135	2	10	30	9	---	---	3	356	
Concord.....	12,100	97	8.02	71	59	2	10	15	7	---	2	2	---	
Shelby.....	12,000	313	26.08	67	59	1	7	54	2	---	---	4	186	
New Bern.....	11,981	407	33.97	148	134	1	13	---	---	---	---	30	229	
Kinston.....	11,600	275	23.71	44	34	2	8	2	6	---	3	1	219	
Statesville.....	10,900	361	33.12	122	112	---	7	---	1	---	---	8	230	
Thomasville.....	10,800	167	15.46	96	88	1	7	10	10	---	4	5	42	

¹For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
8,000 to 30,000 population—Continued														
Lexington.....	10,400	\$406	\$39.04	\$138	\$134	\$1	\$3	\$22	\$1				\$10	\$235
Burlington.....	10,400	287	27.60	122	111		10	47					39	79
Elizabeth City.....	10,200	373	36.57	100	83	1	16	9						264
Greenville.....	9,800	312	31.84	53	38	4	11	18	2			\$1		238
2,500 to 8,000 population.....														
Hickory.....	7,363	283	39.79	181	167		14	1	7		1		44	59
Washington.....	7,035	255	36.25	63	50	2	11	19	1			1	10	46
Reidsville.....	6,851	181	26.42	115	108	1	6	16	3			2		45
Lenoir.....	6,532	124	18.98	58	51	2	5	14					2	45
Tarboro.....	6,379	320	50.16	79	71	2	6	22	2			1	56	160
Henderson.....	6,345	167	26.32	87	83		4	23					3	54
Monroe.....	6,100	265	43.44	115	108	5	2	13	2				3	132
Mount Airy.....	6,045	147	24.32	92	88	4	4	2	11		1		3	41
Morganton.....	6,001	161	26.83	77	71	2	2						3	81
Kings Mountain.....	5,632	128	22.73	83	81		4	1					2	42
Mooreville.....	5,619	70	12.46	49	45	1	3	3	2				1	15
Canton.....	5,117	105	20.52	72	68	1	3	17	1			5		10
Hendersonville.....	5,070	281	57.40	170	163		7	41	1				9	70
Asheboro.....	5,021	77	15.34	49	46		1	1					1	26
Hamlet.....	4,801	102	21.25	91	87		4	9	1					1
Dunn.....	4,558	105	23.04	59	53	1	5	5	8				5	28
Newton.....	4,394	115	26.17	37	35		2	2						78
Sanford.....	4,283	98	23.04	71	64	2	5						33	27
Lumberton.....	4,140	196	47.84	73	68		5	1						89
Belmont.....	4,121	68	16.50	41	39	1	1	9				4		14

Oxford.....	4,101	108	26,34	55	53	2	10	1	3	39
Forest City.....	4,069	117	28,75	59	57	2	6	1	1	61
Lincolnton.....	3,781	138	36,50	43	40	2	12	1	1	82
Bessemer City.....	3,739	37	9,90	21	20	1	1	1	1	13
North Wilkesboro.....	3,668	42	11,45	21	17	4	7	1	1	13
Roxboro.....	3,657	80	21,88	63	60	3	2	1	1	14
Edenton.....	3,563	99	27,79	28	22	5	17	1	1	53
Albemarle.....	3,493	177	50,67	66	62	4	8	2	1	100
Morehead City.....	3,483	108	31,01	52	46	3	15	1	1	39
Roanoke Rapids.....	3,404	15	4,41	15	12	3	3	1	1	---
Laurinburg.....	3,312	102	30,80	40	36	3	3	1	2	66
Spencer.....	3,128	85	27,17	40	37	2	33	1	1	11
Wadesboro.....	3,124	55	17,61	38	35	3	1	1	1	16
Spindale.....	3,066	51	16,63	26	24	1	1	1	3	21
Graham.....	2,972	63	21,20	58	57	1	5	1	1	---
Beaufort.....	2,957	75	25,36	38	37	1	1	1	1	36
Rockingham.....	2,906	125	43,01	91	88	2	10	1	1	23
Cherryville.....	2,766	71	25,76	31	30	1	7	2	1	30
Williamston.....	2,731	56	20,51	35	34	1	1	2	10	9
Clinton.....	2,712	59	21,76	36	31	3	10	1	1	13
Chapel Hill.....	2,699	54	20,01	38	35	3	4	6	1	5
Mount Olive.....	2,685	43	16,01	30	27	3	2	1	1	10
Smithfield.....	2,543	111	43,65	38	35	2	5	1	14	53
Southern Pines.....	2,524	102	40,41	69	66	2	1	1	2	31
Less than 2,500 population.....	248,419	4,097	16,49	2,413	2,280	100	348	20	35	1,146

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments															
		Total	Per capita	Operation and maintenance of general departments													
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous services	Operation and maintenance of public enterprises	Interest	Outlays
Grand total.....		\$129,502	\$40.07	\$83,812	\$7,030	\$5,381	\$2,329	\$11,531	\$4,667	\$49,043	\$164	\$200	\$1,132	\$2,345	\$4,637	\$27,798	\$13,265
State government.....		47,008	14.54	31,993	1,251	934	614	3,697	1,970	21,176	39	6	1,111	1,195	27	8,065	6,923
Counties.....		46,439	14.37	34,306	3,867	1,070	606	5,342	2,219	20,255	26	2	914	914	2	8,843	3,288
Cities, towns, and villages.....		25,083	23.08	9,660	1,912	3,377	1,099	2,275	478	7,612	99	187	233	233	4,608	8,870	1,945
School districts.....		10,368	(¹)	7,612	—	—	—	—	—	—	—	—	—	—	—	1,675	1,081
Other civil divisions.....		604	(²)	7,241	—	—	10	217	—	—	—	—	11	3	—	345	18
ALABAMA.....		1,188	27.19	699	88	40	5	126	20	419	1	—	—	—	53	281	155
County.....		640	14.65	495	52	11	2	93	20	317	—	—	—	—	—	126	19
Cities, towns, and villages.....		306	16.98	102	36	29	3	33	—	—	1	—	—	—	53	147	4
School districts.....		242	(¹)	102	—	—	—	—	—	102	—	—	—	—	—	8	132
ALEXANDER.....		308	23.69	215	22	8	3	48	19	115	—	—	—	—	4	45	44
County.....		264	20.31	192	21	6	3	47	19	96	—	—	—	—	4	29	43
Cities, towns, and villages.....		20	21.60	4	1	2	—	1	—	—	—	—	—	—	—	11	1
School districts.....		24	(¹)	19	—	—	—	—	—	19	—	—	—	—	—	5	—
ALLEGHANY.....		76	10.58	65	9	2	1	23	3	16	—	—	—	5	—	11	—
County.....		70	9.74	59	9	2	1	23	3	10	—	—	—	5	—	11	—
School districts.....		6	(¹)	6	—	—	—	—	—	6	—	—	—	—	—	—	—
ANSON.....		505	17.12	381	30	19	2	75	21	233	—	—	—	1	11	62	51
County.....		386	13.08	307	26	9	2	66	21	182	—	—	—	1	1	36	43
Cities, towns, and villages.....		53	9.44	23	4	10	—	9	—	—	—	—	—	—	11	19	—
School districts.....		66	(¹)	51	—	—	—	—	—	51	—	—	—	—	—	7	8
ASHE.....		138	6.57	68	18	—	1	1	9	39	—	—	—	—	—	69	1
County.....		119	5.67	53	17	—	1	—	9	26	—	—	—	—	—	66	—
Cities, towns, and villages.....		2	4.74	1	—	—	—	1	—	—	—	—	—	—	—	3	—
School districts.....		13	(¹)	13	—	—	—	—	—	13	—	—	—	—	—	—	1

AVERY.....	179	14.79	127	19	2	2	2	2	2	100					1	24	27
County.....	145	11.98	94	18	2	2	1	2	2	69					1	24	27
Cities, towns, and villages.....	3	2.60	2	1													
School districts.....	31	(2)	31							31							
BEAUFORT.....	851	23.84	517	57	41	7	96	18	18	287					98	202	34
County.....	525	14.71	388	45	12	5	73	18	18	233					2	126	11
Cities, towns, and villages.....	253	24.70	74	12	29	2	22			54					98	64	22
School districts.....	64	(2)	54												9	9	1
Other civil divisions.....	4	(2)	1				1									3	
BERTIE.....	385	14.69	311	30	14	3	60	11	11	191						50	13
County.....	295	11.26	257	26	11	3	56	11	11	148					2	29	9
Cities, towns, and villages.....	39	9.24	11	4	3		4								11	14	3
School districts.....	49	(2)	43							43						5	1
Other civil divisions.....	2	(2)														2	
BLADEN.....	363	15.92	275	33	11	9	37	8	8	176						76	12
County.....	296	12.98	238	30	9	9	31	8	8	150					1	46	12
Cities, towns, and villages.....	11	18.08	7	3	2		2									4	
School districts.....	32	(2)	26							26						6	
Other civil divisions.....	24	(2)	4				4									20	
BRUNSWICK.....	309	19.31	218	41	14	2	21	11	11	128						67	12
County.....	246	15.38	179	35	12	2	19	11	11	99					1	58	9
Cities, towns, and villages.....	34	19.32	10	6	2		2								12	9	3
School districts.....	29	(2)	29							29							
BUNCOMBE.....	5,045	48.65	2,632	397	283	113	341	172	172	1,208					61	73	103
County.....	2,950	28.45	1,683	272	66	27	255	135	135	910					15	1,238	9
Cities, towns, and villages.....	1,614	29.84	640	125	217	76	35	34	34						46	823	78
School districts.....	392	(2)	298							298						55	9
Other civil divisions.....	86	(2)	11			10	1									71	7
BURKE.....	645	21.15	372	46	19	7	51	21	21	225					2	112	107
County.....	341	11.18	280	34	7	5	37	21	21	173					2	46	15
Cities, towns, and villages.....	227	23.39	36	12	12	2	10								54	46	91
School districts.....	62	(2)	52							52						9	1
Other civil divisions.....	15	(2)	4				4									11	
CABARRUS.....	760	16.49	563	49	39	8	107	35	35	324					1	149	48
County.....	510	11.06	428	37	6	5	82	35	35	262					1	67	15
Cities, towns, and villages.....	176	13.60	73	12	33	3	25									70	33
School districts.....	74	(2)	62							62						12	
CALDWELL.....	582	19.80	398	44	25	6	54	20	20	249						113	38
County.....	381	12.96	287	33	6	5	33	20	20	190						58	36
Cities, towns, and villages.....	128	12.45	52	11	19	1	21								33	43	
School districts.....	73	(2)	59							59						2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
CAMDEN.....	\$86	\$15.64	\$73	\$4	\$1	\$1	\$10	\$1	\$55				\$1	\$11	\$2	\$1
County.....	63	11.45	54	4	1	1			46					8	2	
School districts.....	11	(^c)	9						9					1		
Other civil divisions.....	12	(^c)	10				10								1	
CARLETON.....	620	36.05	315	53	18	1	42	16	182				3	\$61	231	13
County.....	356	20.70	211	30	4		22	16	138				1	1	132	13
Cities, towns, and villages.....	220	31.79	60	23	14	1	20		44				2	61	99	
School districts.....	44	(^c)	44													
CASWELL.....	206	11.08	185	9		1	11	6	158						19	2
County.....	183	9.84	164	9		1	10	6	138						19	
Cities, towns, and villages.....	1	3.18	1				1									
School districts.....	22	(^c)	20						20							
CATAWBA.....	975	21.33	548	78	53	13	53	33	311	\$4			3	108	264	55
County.....	406	8.88	265	34	4	1		31	192				3		114	27
Cities, towns, and villages.....	418	20.65	164	44	49	12	53	2		4				108	142	4
School districts.....	151	(^c)	119						119					8		24
CHATHAM.....	452	18.68	289	30	17	1	47	13	180				1	1	129	33
County.....	331	13.68	247	25	15	1	46	13	146				1		62	22
Cities, towns, and villages.....	68	23.77	8	5	2		1							1	58	1
School districts.....	53	(^c)	34						34					9		10
CHEROKEE.....	318	19.51	192	28	8	4	11	15	124	1			1	11	107	8
County.....	183	11.84	140	19	2	3	2	15	99						51	2
Cities, towns, and villages.....	97	26.47	27	9	6	1	9			1			1	11	53	6
School districts.....	28	(^c)	25						25						3	

CHOWAN	277	24 30	167	16	16	2	39	7	81					6	37	64	9
County	179	16 70	191	12	5	2	29	7	65					1		57	1
Cities, towns, and villages	89	22 46	340	4	11		10							5	37	5	8
School districts	18	(¹)	16						16							2	
CLAY	66	11 79	31	12		1		2	15				1			34	1
County	55	9 82	22	11		1		2	7				1			32	1
Cities, towns, and villages	3	9 84	1													2	
School districts	8	(¹)	8						8								
CLEVELAND	1,069	19 47	713	62	41	4	142	39	408					19	126	181	49
County	1,482	8 78	417	42	8	2	13	39	310					3		25	40
Cities, towns, and villages	331	17 62	101	20	33	2	32							14	126	102	2
School districts	126	(¹)	96						96					2		23	7
Other civil divisions	130	(¹)	99				97									31	
COLUMBUS	764	19 59	598	67	19	6	95	15	343					53	6	115	45
County	642	16 46	502	60	12	6	88	15	270					51		99	41
Cities, towns, and villages	46	6 40	23	7	7		7							2	6	13	2
School districts	75	(¹)	73						73								2
Other civil divisions	1	(¹)														1	
CRAYEN	1,909	61 78	1,283	77	44	6	160	25	294					677	136	423	67
County	1,477	47 80	1,102	62	13	3	107	23	218					676		338	37
Cities, towns, and villages	1,339	24 10	105	15	31	3	53	2						1	136	79	19
School districts	93	(¹)	76						76							6	11
CUMBERLAND	990	21 06	639	98	69	18	79	42	321					11	50	280	21
County	644	13 70	468	86	21	13	58	38	242				\$1	10		157	19
Cities, towns, and villages	218	14 28	91	12	48	5	21	4						1	50	77	
School districts	122	(¹)	79						79							41	2
Other civil divisions	6	(¹)	1										1			5	
CURRITUCK	147	21 91	122	10	5	1	19	6	81							5	20
County	125	18 63	101	10	5	1	19	6	60							4	20
School districts	22	(¹)	21						21							1	
DARE	111	21 35	89	8	8	2	5	2	64							18	4
County	93	17 88	73	7	7	2	4	2	51							17	3
Cities, towns, and villages	4	7 31	2	1	1											1	1
School districts	13	(¹)	13						13								
Other civil divisions	1	(¹)	1				1										
DAVIDSON	1,593	31 86	868	132	66	8	144	22	491					2	141	330	254
County	673	13 46	565	46	14	6	104	22	368					2		72	36
Cities, towns, and villages	627	28 84	180	86	52	2	40								141	227	79
School districts	293	(¹)	123						123							31	139
DAVIE	244	18 83	199	19	7	2	30	11	130						4	37	4
County	189	13 03	167	17	6	2	29	11	102							11	
Cities, towns, and villages	19	12 64	4	2	1		1								4		
School districts	36	(¹)	28						28							8	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
DUPLIN.....	\$624	\$17.38	\$421	\$50	\$18	\$2	\$3	\$16	\$271				\$1	\$3	\$168	\$32
County.....	525	14.62	345	42	13	1	55	16	217				1	3	148	32
Cities, towns, and villages.....	43	7.79	22	8	5	1	8								18	
School districts.....	54	(*)	54						54							
Other civil divisions.....	2	(*)													2	
DURHAM.....	2,792	39.05	1,793	213	242	116	234	83	851	\$16	\$14		24	105	728	166
County.....	1,268	17.73	1,014	149	28	33	138	52	603	7			4	105	174	80
Cities, towns, and villages.....	1,181	21.16	531	64	214	83	96	31		9	14		20	105	484	61
School districts.....	343	(*)	248						248						70	25
Other civil divisions.....																
EDGECOMBE.....	770	15.52	452	49	25	6	75	32	263				2	136	139	43
County.....	418	8.43	327	37	3	5	47	31	202				2	136	74	17
Cities, towns, and villages.....	273	30.08	64	12	22	1	28	1							47	26
School districts.....	65	(*)	61						61						4	
Other civil divisions.....	14	(*)													14	
FORSYTH.....	4,427	37.64	2,599	233	312	295	258	298	1,160	13	17		13	136	1,070	622
County.....	2,084	17.30	1,380	118	35	125	161	123	814				4	136	1,160	494
Cities, towns, and villages.....	1,851	23.04	873	115	277	170	97	175		13	17		9	136	718	124
School districts.....	540	(*)	346						346						190	124
Other civil divisions.....	2	(*)													4	
FRANKLIN.....	470	15.72	317	47	19	9	11	15	214				2	24	112	17
County.....	309	10.33	241	38	10	9	2	15	167					24	52	16
Cities, towns, and villages.....	80	19.32	28	9	9		8						2	24	28	1
School districts.....	50	(*)	47						47						2	
Other civil divisions.....	31	(*)	1				1								30	

GASTON	2,008	24.28	1,308	129	130	42	195	47	749	10	6	197	451	52
County	898	10.86	759	74	13	9	83	47	528		5	5	126	13
Cities, towns, and villages	739	21.17	288	55	117	33	82		221	10	1	197	219	25
School districts	341	(*)	221										106	14
Other civil divisions	30	(*)	30				30							
GATES	155	14.62	134	6	2	2	22	4	98				10	11
County	132	12.46	114	6	2	2	21	4	79				7	11
Cities, towns, and villages	1	3.13											2	
School districts	21	(*)	19				1		19					
Other civil divisions	1	(*)	1											
GRAHAM	138	23.00	100	12	1		20	8	59			1	28	9
County	118	18.67	89	11	1		20	8	49			1	27	2
Cities, towns, and villages	3	8.70	1	1									1	7
School districts	17	(*)	10						10					
GRANVILLE	401	16.93	365	30	26	5	64	18	214		8	19	98	9
County	360	12.41	286	20	12	4	57	18	167		8		66	8
Cities, towns, and villages	84	16.28	32	10	14	1	7		47			19	32	1
School districts	47	(*)	47											
GREENE	342	17.91	239	23	8	5	48	7	147		1	7	81	15
County	275	14.40	196	21	5	5	45	7	112		1		66	13
Cities, towns, and villages	30	22.88	8	2	3		3					7	15	
School districts	37	(*)	35						35					2
GUILFORD	6,351	44.66	3,215	370	396	190	372	256	1,553	25	23	323	2,030	783
County	2,314	16.27	1,415	183	36	15	198	162	804	3	10		288	631
Cities, towns, and villages	3,006	30.61	1,049	187	360	175	172	94		22	13		1,516	118
School districts	1,028	(*)	749						749				245	34
Other civil divisions	3	(*)	2				2						1	
HALIFAX	984	17.92	678	69	46	9	136	33	381		4	82	188	36
County	640	11.66	517	50	24	9	113	33	286		2		100	23
Cities, towns, and villages	218	19.50	66	19	22		23				2	82	66	4
School districts	126	(*)	95						95				22	9
HARNETT	763	19.32	514	55	30	7	87	17	311		7	20	162	77
County	532	13.47	387	46	11	7	68	17	237		1		91	54
Cities, towns, and villages	135	19.26	52	9	19		18				6	20	41	22
School districts	75	(*)	74						74					1
Other civil divisions	21	(*)	1				1						20	
HAYWOOD	933	32.06	435	40	29	3	61	40	259		3	50	189	269
County	299	14.05	299	26	3	3	37	40	189		1		78	32
Cities, towns, and villages	199	21.73	66	14	26		24				2	50	79	4
School districts	323	(*)	70						70				30	223
Other civil divisions	2	(*)											2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
HENDERSON.	\$1,033	\$42.51	\$500	\$69	\$36	\$18	\$92	\$14	\$259	\$1			\$11	\$12	\$481	\$40
County	601	24.73	360	62	15	8	63	14	197				11	12	201	40
Cities, towns, and villages	335	53.52	77	17	21	10	28			1					246	
School districts	87	(^a)	62						62						25	
Other civil divisions	10	(^a)	1				1								9	
HERTFORD.	304	17.08	224	20	4	1	42	18	146						64	
County	232	13.03	191	15	3		38	18	116				3	2	39	4
Cities, towns, and villages	32	8.05	13	5	1	1	4						2	2	16	2
School districts	40	(^a)	30						30						9	1
Hoke.	170	11.56	141	19	3	3	29	5	81						22	3
County	125	8.50	114	16	1	3	25	5	63				1	4	10	1
Cities, towns, and villages	23	17.65	9	3	2		4						1		9	1
School districts	22	(^a)	18						18					4	3	1
Hyde.	168	19.53	112	10	5	1	1	4	91						47	9
County	149	17.33	93	10	5	1	1	4	72						47	9
Cities, towns, and villages																
School districts	19	(^a)	19						19							
IREDELL.	1,334	27.68	779	106	64	7	167	39	393						349	61
County	797	16.54	538	68	12	2	120	29	304				3	145	214	45
Cities, towns, and villages	414	23.95	147	38	52	5	42	10						145	112	10
School districts	110	(^a)	89						89						15	6
Other civil divisions	13	(^a)	5				5								8	

JACKSON	276	15.16	193	30	6	2	21	8	126	1	80	2
County.....	213	11.70	152	27	4	2	15	8	96	1	61	2
Cities, towns, and villages.....	29	17.86	11	3	2		6			1	16	
School districts.....	30	(¹)	30						30		4	
Other civil divisions.....	4											
JOHNSON	1,226	20.74	827	115	39	4	159	32	476	2	91	5
County.....	1,874	14.79	640	19	3	3	130	32	360	2	233	1
Cities, towns, and villages.....	234	22.65	71	21	20	1	29		116		91	2
School districts.....	118	(¹)	116								70	2
JONES	167	15.90	120	9	4		13	3	91		47	
County.....	147	14.00	102	8	4		12	3	75		45	
Cities, towns, and villages.....	2	2.42	2	1			1				2	
School districts.....	16	(¹)	16						16			
LEE	367	20.85	253	30	14	2	43	8	153	3	17	6
County.....	204	11.59	169	21	5	1	21	8	112	1	31	4
Cities, towns, and villages.....	111	20.41	43	9	9	1	22			2	50	1
School districts.....	52	(¹)	41						41		10	1
LENOIR	912	24.78	539	58	60	9	80	23	306	3	92	92
County.....	462	13.10	349	37	13	5	46	23	224	1	129	4
Cities, towns, and villages.....	341	25.66	108	21	47	4	34			2	53	88
School districts.....	89	(¹)	82						82		7	
LINCOLN	461	19.45	294	34	18	2	41	14	184	1	51	8
County.....	288	12.15	220	25	5	1	30	14	144	1	63	5
Cities, towns, and villages.....	121	30.20	34	9	13	1	11		40		34	2
School districts.....	52	(¹)	40								11	1
McDOWELL	486	23.25	341	33	14	2	69	17	205	1	9	13
County.....	278	13.30	217	27	6	1	32	17	133	1	61	
Cities, towns, and villages.....	72	20.17	25	6	8	1	10				9	3
School districts.....	102	(¹)	72						72		20	10
Other civil divisions.....	34	(¹)	27				27				7	
MACON	158	11.45	95	22	3	2	10	4	50	4	8	5
County.....	103	7.46	66	18	1	2		4	40		37	
Cities, towns, and villages.....	33	21.47	13	4	2		4			3	8	2
School districts.....	13	(¹)	10						10		10	3
Other civil divisions.....	9	(¹)	6				6				3	
MADISON	388	19.11	256	22	9	2	34	10	177	2	17	16
County.....	272	13.40	196	18	4	2	25	10	135	2	60	16
Cities, towns, and villages.....	68	30.58	18	4	5		9				17	
School districts.....	42	(¹)	42						42		33	
Other civil divisions.....	6	(¹)									6	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments												Operation and maintenance of public service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
MARTIN.....	\$18	\$21.76	\$257	\$29	\$19	\$4	\$13	\$14	\$177				\$1	\$24	\$101	\$136	
County.....	303	12.73	197	23	12	4	2	14	141				1	48	58	48	
Cities, towns, and villages.....	167	27.72	23	6	7		10		36					24	32	88	
School districts.....	36	(¹)	36														
Other civil divisions.....	12	(¹)	1				1								11		
MECKLENBURG.....	4,312	31.71	3,062	237	495	235	519	175	1,300	\$34	\$22	\$6	39	230	721	299	
County.....	1,980	14.56	1,688	128	80	18	367	118	921	11			16	262	262	50	
Cities, towns, and villages.....	1,890	21.13	1,009	109	406	217	152	57	23	23			23	230	418	233	
School districts.....	430	(¹)	379						379						40	11	
Other civil divisions.....	12	(¹)	6									6			1	5	
MITCHELL.....	204	14.17	138	17	5	1	11	7	97					1	60	5	
County.....	174	12.08	115	14	3	1	10	7	80					1	54	5	
Cities, towns, and villages.....	13	8.41	6	3	2		1							1	6		
School districts.....	17	(¹)	17						17								
MONTGOMERY.....	417	25.27	248	26	21	1	23	8	169					11	134	24	
County.....	297	18.00	199	21	15	1	20	8	134					11	76	22	
Cities, towns, and villages.....	63	14.16	14	5	6		3		35						38	2	
School districts.....	57	(¹)	35												20		
MOORE.....	625	21.26	445	47	22	5	101	18	249		1		2	39	107	34	
County.....	383	13.03	318	35	9	5	63	18	188					39	38	27	
Cities, towns, and villages.....	146	23.50	66	12	13		38		61		1		2	39	41	7	
School districts.....	96	(¹)	61												28		

NASH.....	1,643	20.98	1,135	91	119	44	203	71	496	19	2	259	183	66
County.....	737	13.45	724	39	22	7	216	71	389	19	2	259	13	13
Cities, towns, and villages.....	721	26.65	280	52	97	37	73	41	127	19	2	259	120	62
School districts.....	172	(¹)	127	127									41	4
Other civil divisions.....	13	(¹)	4				4						9	
NEW HANOVER.....	1,878	43.27	1,171	117	220	126	164	71	432	7	22	72	266	369
County.....	985	22.70	545	68	35	35	67	45	292	1	22	72	82	368
Cities, towns, and villages.....	742	22.85	486	49	185	91	97	26	140	6	20	72	173	11
School districts.....	151	(¹)	140										11	
Other civil divisions.....														
NORTHAMPTON.....	303	10.90	251	19	8	3	23	17	181				39	13
County.....	224	8.06	190	17	5	3	9	17	139				26	8
Cities, towns, and villages.....	12	3.25	10	2	3		5	2					2	
School districts.....	43	(²)	42				9		42				1	
Other civil divisions.....	24	(²)	9										10	5
ONSLOW.....	313	20.32	205	24	8	1	24	12	136			3	47	58
County.....	279	18.12	178	24	1	1	23	12	111			3	43	58
Cities, towns, and villages.....	9	5.36	2		1		1		25				4	
School districts.....	25	(¹)	25											
Other civil divisions.....														
ORANGE.....	408	18.80	324	45	18	5	57	12	185		2	3	72	9
County.....	292	13.46	241	27	11	1	45	12	144		1	3	43	8
Cities, towns, and villages.....	69	13.34	41	18	7	4	11		41		1	3	25	
School districts.....	44	(²)	41										2	1
Other civil divisions.....	3	(²)	1				1						2	
PAMLICO.....	186	20.00	135	18	8	3	20	6	79		1		50	1
County.....	157	16.88	109	16	7	2	17	6	61				47	1
Cities, towns, and villages.....	11	7.70	8	2	1	1	3				1		3	
School districts.....	18	(¹)	18						18					
PASQUOTANK.....	731	37.68	368	51	47	1	53	17	197		2	131	179	53
County.....	285	14.69	221	30	7	1	20	17	144		2		64	
Cities, towns, and villages.....	379	37.16	94	21	40		33		53			131	103	51
School districts.....	64	(¹)	53										9	2
Other civil divisions.....	3	(¹)											3	
PENDER.....	250	15.82	200	17	9	1	31	7	135				44	6
County.....	205	12.97	167	16	9	1	30	7	104				33	5
Cities, towns, and villages.....	4	2.26	2	1			1		31				1	1
School districts.....	38	(¹)	31										7	
Other civil divisions.....	3	(¹)											3	
PERQUIMANS.....	189	17.72	184	12	4	1	19	4	93		1	18	84	3
County.....	123	11.53	101	8	1	1	14	4	73		1	18	20	2
Cities, towns, and villages.....	44	22.99	13	4	3		5		20				12	1
School districts.....	22	(²)	20										2	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous enterprises
PERRY.	\$223	\$23.14	\$259	\$34	\$8	\$6	\$27	\$15	\$169					\$11	\$59	\$194
County.....	401	17.74	206	16	3	6	27	15	139					11	25	170
Cities, towns, and villages.....	87	23.79	23	18	5										30	23
School districts.....	35	(^a)	30						30						4	1
PITTSBURGH.	1,335	23.84	786	79	75	11	154	30	434							
County.....	754	13.46	576	61	26	8	114	25	342			\$3			275	102
Cities, towns, and villages.....	421	25.66	115	18	49	3	40	5							133	45
School districts.....	136	(^a)	92						92						79	55
Other civil divisions.....	24	(^a)	3									3			42	2
POLK.	309	28.43	187	31	8	1	23	12	110						21	
County.....	212	20.19	140	23	4		17	12	83						5	15
Cities, towns, and villages.....	68	28.48	20	8	4	1	6								63	9
School districts.....	29	(^a)	27						27						38	5
RANDOLPH.	644	17.31	388	36	17	4	81	15	234						1	1
County.....	450	12.10	296	26	10	3	69	15	172						22	82
Cities, towns, and villages.....	129	13.04	30	10	7	1	12								109	45
School districts.....	65	(^a)	62						62						41	36
RICHMOND.	485	13.66	317	77	24	1	21	23	171						2	2
County.....	230	18.48	185	60	1	1		23	100						45	
Cities, towns, and villages.....	165	18.56	61	17	23		21								24	1
School districts.....	90	(^a)	71						71						18	
ROBESON.	1,241	18.12	800	96	54	14	110	41	480						5	118
County.....	732	11.42	602	71	26	11	78	41	370						78	245
Cities, towns, and villages.....	299	21.64	88	26	28	3	32								5	74
School districts.....	160	(^a)	110						110						78	96
															43	37
															7	43

ROCKINGHAM	1,300	24,86	719	65	50	4	119	23	445					13	54	270	287
County	1,708	13,64	507	43	16	2	92	23	322					9	2	184	15
Cities, towns, and villages	227	17,91	89	22	34	2	27		123					4	52	10	10
School districts	365	(¹)	123													232	
ROWAN	1,497	25,46	1,031	113	88	43	181	38	560		\$4			4	26	388	52
County	1,875	14,88	700	78	16	11	134	38	419		2			2		134	41
Cities, towns, and villages	440	16,03	190	35	72	32	47				2			2	26	223	2
School districts	182	(¹)	141						141							32	9
RUTHERFORD	985	23,45	613	73	18	7	90	26	387		3			9	48	268	26
County	880	13,81	443	50	7	4	67	26	287					2		120	17
Cities, towns, and villages	255	22,86	70	23	11	3	23				3			7	48	129	8
School districts	146	(¹)	100						100							45	1
Other civil divisions	4	(¹)														4	
SAMPSON	645	15,81	526	45	29	4	99	16	332					1	5	97	17
County	515	12,62	422	34	21	4	83	16	263					1		78	15
Cities, towns, and villages	61	14,85	35	11	8		16		69						5	19	2
School districts	69	(¹)	69														
SCOTLAND	424	20,19	302	37	26	4	94	10	130					1	27	77	18
County	273	13,00	233	25	17	4	80	10	96					1		25	15
Cities, towns, and villages	96	19,79	35	12	9		14								27	31	3
School districts	50	(¹)	34						34							16	
Other civil divisions	5	(¹)														5	
STANLY	683	22,25	435	72	18	13	64	22	241					5	55	149	44
County	416	13,55	330	56	2	9	50	22	186					5		86	
Cities, towns, and villages	206	36,71	50	16	16	4	14		55						55	58	43
School districts	61	(¹)	55													5	1
STOKES	320	14,16	224	23	7	1	37	9	147						3	57	36
County	280	12,39	198	22	7	1	37	9	122						3	46	36
Cities, towns, and villages	15	13,88	1	1					25							11	
School districts	25	(¹)	25														
SURRY	1,031	25,15	586	99	48	4	71	16	337					11	55	239	151
County	892	14,44	376	33	13	4	44	16	264					2		123	98
Cities, towns, and villages	296	31,45	136	66	35		27		73					8	55	100	8
School districts	141	(¹)	73											1		16	53
Other civil divisions	2	(¹)	1													1	
SWAIN	195	10,86	85	30	6	8	5		34					2	2	105	3
County	129	11,15	57	28	5	8			16							70	2
Cities, towns, and villages	47	22,46	9	2	1		4							2	2	35	1
School districts	18	(¹)	18						18								
Other civil divisions	1	(¹)	1				1										

See footnotes at end of table.

WARREN.....	160	6.75	113	15	11	1	19	11	56				8	37	2
County.....	69	2.91	61	11	3	1	6	10	30					8	
Cities, towns, and villages.....	39	12.21	20		8		7	1					8	11	
School districts.....	36	(7)	26	4					26					8	2
Other civil divisions.....	16	(7)	6				6							10	
WASHINGTON.....	221	19.05	153	19	4	1	25	5	98					62	6
County.....	163	14.05	118	16		1	21	5	75		\$1			39	6
Cities, towns, and villages.....	33	10.14	11	3	4		4							22	
School districts.....	24	(7)	23						23					1	
Other civil divisions.....	1	(7)	1								1				
WATAUGA.....	223	14.39	159	14	3	1	26	5	110					53	6
County.....	167	10.77	133	11		1	19	5	97					30	4
Cities, towns, and villages.....	41	22.80	13	3	3		7							22	1
School districts.....	14	(7)	13						13					1	1
Other civil divisions.....	1	(7)													
WAYNE.....	1,064	19.49	688	78	77	21	74	50	370		3			234	65
County.....	455	8.33	367	50	9	14		37	245			15		84	4
Cities, towns, and villages.....	456	22.35	196	28	68	7	74	13			3			125	58
School districts.....	153	(7)	125						125					25	3
Other civil divisions.....															
WILKES.....	523	14.21	418	37	21	6	77	20	254					79	14
County.....	416	11.30	340	31	9	3	69	20	206					72	4
Cities, towns, and villages.....	51	10.09	30	6	12	3	8							4	5
School districts.....	55	(7)	48						48					2	5
Other civil divisions.....	1	(7)												1	
WILSON.....	1,333	25.79	793	70	66	6	225	33	383					266	6
County.....	718	15.51	542	38	3	3	177	29	252					172	4
Cities, towns, and villages.....	569	33.16	150	32	63	3	48	4						298	2
School districts.....	101	(7)	101						101						
Other civil divisions.....	6	(7)												5	
YADKIN.....	186	10.16	152	9	2	1	18	6	116					28	6
County.....	165	9.02	135	9	2	1	17	6	100					25	5
Cities, towns, and villages.....	2	.92	1				1							1	
School districts.....	19	(7)	16						16					2	1
Other civil divisions.....															
YANCEY.....	208	14.36	147	17	2	1	14	7	106					56	1
County.....	166	11.46	126	16	1	1	14	7	87					39	1
Cities, towns, and villages.....	23	26.56	2	1	1									17	
School districts.....	19	(7)	19						19						

¹ Data for county schools are included with the data for counties.

² Not computed.

³ Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
CITY, TOWN, OR VILLAGE	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total.....	\$25,083	\$33.08	\$9,660	\$1,912	\$3,377	\$1,099	\$2,275	\$478	\$99	\$187	\$233	\$4,608	\$8,870	\$1,945
30,000 population and over.....	11,312	25.76	5,043	708	1,847	889	787	435	91	149	137	1,012	4,333	924
Charlotte.....	1,826	21.64	996	105	401	217	149	57	22	22	23	206	398	226
Winston-Salem.....	1,810	23.03	861	111	275	170	91	175	13	17	9	131	694	124
Greensboro.....	1,410	25.13	557	87	216	72	97	52	18	7	8	93	727	33
Durham.....	1,181	21.16	531	64	214	83	96	31	9	14	20	105	494	61
Asheville.....	1,573	29.96	627	121	212	75	82	34	12	45	46	68	800	78
High Point.....	1,571	38.89	484	97	142	103	72	42	4	19	5	227	779	81
Raleigh.....	1,227	31.38	521	82	207	83	105	18	7	13	6	114	281	311
Wilmington.....	714	22.13	466	41	180	86	95	26	6	12	20	68	170	10
8,000 to 30,000 population.....	5,468	25.94	1,888	391	716	126	562	37	-----	34	22	1,631	1,487	462
Rocky Mount.....	659	28.78	250	43	88	35	63	-----	-----	19	2	246	103	60
Gastonia.....	517	26.04	220	35	86	27	61	-----	-----	10	1	143	135	19
Salisbury.....	339	19.37	160	26	62	31	38	-----	-----	2	1	10	169	-----
Goldboro.....	376	24.10	167	19	61	7	61	13	-----	3	3	56	95	58
Fayetteville.....	215	15.58	88	12	47	5	20	4	-----	-----	-----	50	77	-----
Wilson.....	461	35.46	134	26	58	2	44	4	-----	-----	-----	242	83	2
Concord.....	171	14.13	71	11	33	3	24	-----	-----	-----	-----	67	67	33
Shelby.....	218	18.17	63	12	20	2	16	-----	-----	-----	13	97	58	-----
New Bern.....	329	27.46	102	13	31	3	53	2	-----	-----	-----	132	76	19
Kinston.....	318	27.41	102	19	45	4	32	-----	-----	-----	2	82	47	87
Statesville.....	342	31.38	114	29	39	1	35	10	-----	-----	-----	127	95	6
Thomasville.....	159	14.72	65	21	25	2	17	-----	-----	-----	-----	23	70	1
Lexington.....	465	44.71	113	65	26	-----	22	-----	-----	-----	-----	118	156	78
Burlington.....	225	21.63	70	31	21	2	16	-----	-----	-----	-----	50	105	-----
Elizabeth City.....	379	37.16	94	21	40	-----	33	-----	-----	-----	-----	131	103	61
Greenville.....	295	30.10	75	8	34	2	27	4	-----	-----	-----	124	48	48

2,500 to 8,000 population.....	4,754	25,39	1,577	451	486	51	539	3	6	4	37	1,206	1,668	333
Hickory.....	229	31.10	86	20	29	5	26	2	4			49	94	
Washington.....	215	30.56	61	7	215	2	18				9	78	54	22
Reidsville.....	150	21.89	68	17	25	1	21				4	37	38	7
Jenior.....	114	17.45	45	9	16	1	20					26	43	
Tarboro.....	245	38.41	53	9	18	1	24	1				129	38	25
Henderson.....	137	21.50	51	21	14	2	14					26	46	14
Montre.....	213	34.82	92	36	22		34					68	53	
Mount Airy.....	223	37.86	112	63	29		20					48	69	
Morganton.....	130	21.66	36	10	10	1	6					51	44	9
King's Mountain.....	107	19.00	34	7	13		14					28	43	2
Mooresville.....	69	12.28	33	9	13	4	7					17	15	4
Canton.....	81	15.83	35	6	13		14				2	0	34	3
Hendersonville.....	325	64.10	72	16	20	10	25		1			12	24	
Asheboro.....	96	19.12	17	5	4		8					18	27	34
Hamlet.....	61	12.71	32	7	14		11				1	27	27	
Dunn.....	111	24.35	40	6	13		17				4	16	41	14
Newton.....	105	23.90	28	7	10		11					48	29	
Sanford.....	104	24.45	35	8	8	1	21					17	49	
Lumberton.....	147	35.51	33	10	10	2	11					48	48	18
Belmont.....	45	10.92	23	7	9		5					9	13	
Oxford.....	81	19.75	29	8	14		6					19	32	1
Forest City.....	100	24.58	26	5	5	3	6				7	27	46	1
Lenoir.....	121	32.00	34	9	13	1	11					51	34	2
Bessemer City.....	45	12.04	15	4	5		6					15	12	3
North Wilkesboro.....	42	11.45	26	5	11	3	6				1	12		4
Roxboro.....	87	23.79	23	18	5							11	30	23
Edenton.....	80	22.45	30	4	11		10				5	37	5	8
Albemarle.....	186	52.25	42	12	14	4	12					51	50	43
Morehead City.....	158	45.38	36	14	8	1	11				2	23	90	
Roanoke Rapids.....	17	4.99	13	3	5		4				1		2	2
Laurinburg.....	84	25.36	28	9	7		12					25	28	3
Spencer.....	58	18.54	13	5	4		4					7	38	
Wadesboro.....	44	14.08	17	3	4		7					10	17	
Spindale.....	48	15.66	14	3	2		6		3			18	16	
Graham.....	34	11.44	21	2	5	1	12		1				13	
Beaufort.....	58	19.61	22	7	6		9					36		
Rockingham.....	94	32.35	26	7	9		10					21	47	
Cherryville.....	75	27.21	16	5	6	1	4					21	35	3
Williamston.....	125	45.77	14	5	4		5					22	32	85
Clinton.....	50	18.44	30	10	7		13					4	14	2
Chapel Hill.....	49	18.15	32	15	4	4	9						17	
Mount Olive.....	44	16.39	18	5	4		9					6	20	
Smithfield.....	92	36.18	27	9	7		11					46	19	
Southern Pines.....	99	39.22	46	5	9		29			1	2	27	26	
Less than 2,500 population....	3,519	14.17	1,152	362	328	33	387	3	2		37	759	1,352	226

1296 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$575, 196	\$479, 675	\$41, 005	\$54, 516	\$532, 747	\$164. 84
State government.....	188, 616	175, 879	-----	12, 737	164, 534	50. 91
Counties ¹	168, 919	140, 263	-----	28, 656	158, 859	49. 15
Cities, towns, and villages.....	171, 064	118, 624	40, 879	11, 591	164, 860	151. 69
School districts ¹	37, 932	36, 411	-----	1, 521	36, 698	(²)
Other civil divisions.....	8, 635	8, 498	126	11	7, 796	(²)
ALAMANCE	5, 136	3, 830	736	570	4, 909	112. 33
County.....	2, 166	1, 750	-----	416	2, 119	48. 49
Cities, towns, and villages.....	2, 478	1, 592	736	150	2, 317	151. 31
School districts.....	492	488	-----	4	473	(²)
ALEXANDER	784	472	115	197	775	59. 62
County.....	523	346	-----	177	514	39. 54
Cities, towns, and villages.....	176	61	115	-----	176	190. 06
School districts.....	85	65	-----	20	85	(²)
ALLEGHANY	238	220	-----	18	218	30. 34
County.....	238	220	-----	18	218	30. 34
School districts.....	-----	-----	-----	-----	-----	-----
ANSON	1, 377	850	232	295	1, 371	46. 47
County.....	921	629	-----	292	921	31. 22
Cities, towns, and villages.....	357	122	232	3	353	62. 84
School districts.....	99	99	-----	-----	97	(²)
ASHE	1, 357	1, 334	-----	23	1, 332	63. 43
County.....	1, 309	1, 287	-----	22	1, 284	61. 14
Cities, towns, and villages.....	48	47	-----	1	48	37. 88
School districts.....	-----	-----	-----	-----	-----	-----
AVERY	669	541	-----	128	623	51. 49
County.....	648	525	-----	123	602	49. 75
Cities, towns, and villages.....	17	16	-----	1	17	14. 71
School districts.....	4	-----	-----	4	4	(²)
BEAUFORT	3, 500	3, 212	22	266	3, 131	87. 70
County.....	2, 061	1, 845	-----	246	1, 979	55. 43
Cities, towns, and villages.....	960	963	22	5	798	76. 41
School districts.....	369	354	-----	15	334	(²)
Other civil divisions.....	50	50	-----	-----	20	(²)
BERTIE	1, 624	1, 186	57	381	1, 549	59. 12
County.....	1, 055	726	-----	329	996	38. 02
Cities, towns, and villages.....	490	381	57	52	485	114. 85
School districts.....	35	35	-----	-----	29	(²)
Other civil divisions.....	44	44	-----	-----	39	(²)
BLADEN	1, 519	1, 184	13	322	1, 383	60. 66
County.....	1, 000	682	-----	318	995	43. 64
Cities, towns, and villages.....	84	71	13	-----	84	46. 41
School districts.....	101	97	-----	4	75	(²)
Other civil divisions.....	334	334	-----	-----	229	(²)
BRUNSWICK	2, 044	1, 855	-----	189	2, 027	126. 69
County.....	1, 888	1, 706	-----	182	1, 888	118. 00
Cities, towns, and villages.....	154	149	-----	5	137	77. 84
School districts.....	2	-----	-----	2	2	(²)
BUNCOMBE	50, 069	36, 514	5, 236	8, 319	50, 067	482. 81
County.....	20, 152	17, 074	-----	3, 078	20, 152	194. 33
Cities, towns, and villages.....	24, 006	13, 943	5, 236	4, 827	24, 004	443. 82
School districts.....	3, 303	2, 889	-----	414	3, 303	(²)
Other civil divisions.....	2, 608	2, 608	-----	-----	2, 608	(²)
BURKE	2, 038	1, 761	-----	277	1, 967	64. 49
County.....	918	677	-----	241	918	30. 10
Cities, towns, and villages.....	729	695	-----	34	729	75. 13
School districts.....	152	150	-----	2	130	(²)
Other civil divisions.....	239	239	-----	-----	190	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CABARRUS.....	\$2,687	\$2,069	\$340	\$278	\$2,578	\$55.92
County.....	1,375	1,126	249		1,375	29.83
Cities, towns, and villages.....	1,033	693	340		924	71.42
School districts.....	279	250		29	279	(¹)
CALDWELL.....	1,972	1,479	213	280	1,947	66.22
County.....	1,004	750		254	979	33.30
Cities, towns, and villages.....	685	446	213	26	685	66.61
School districts.....	283	283			283	(¹)
CAMDEN.....	235	198		37	235	42.73
County.....	79	42		37	79	14.36
School districts.....	52	52			52	(¹)
Other civil divisions.....	104	104			104	(¹)
CARTERET.....	6,387	4,571	1,233	583	6,325	367.73
County.....	3,903	3,411		492	3,895	226.45
Cities, towns, and villages.....	2,484	1,160	1,233	91	2,430	351.11
School districts.....						
CASWELL.....	548	404		144	548	29.46
County.....	548	404		144	548	29.46
Cities, towns, and villages.....						
School districts.....						
CATAWBA.....	5,153	3,764	868	521	5,023	109.91
County.....	2,279	1,781		498	2,211	48.38
Cities, towns, and villages.....	2,520	1,629	868	23	2,477	122.37
School districts.....	354	354			335	(¹)
CHATHAM.....	1,792	1,591	40	161	1,677	69.30
County.....	1,249	1,088		161	1,165	48.14
Cities, towns, and villages.....	435	395	40		429	149.95
School districts.....	108	108			83	(¹)
CHEROKEE.....	2,009	1,899		110	1,980	121.47
County.....	1,079	986		93	1,079	66.20
Cities, towns, and villages.....	797	780		17	768	206.61
School districts.....	58	58			58	(¹)
Other civil divisions.....	75	75			75	(¹)
CHOWAN.....	695	665		30	689	60.44
County.....	481	451		30	481	42.19
Cities, towns, and villages.....	139	139			133	37.33
School districts.....	75	75			75	(¹)
CLAY.....	524	477		47	410	73.21
County.....	500	453		47	386	68.93
Cities, towns, and villages.....	24	24			24	78.69
School districts.....						
CLEVELAND.....	3,011	2,464	290	257	2,866	52.20
County.....	441	189		252	428	7.80
Cities, towns, and villages.....	1,496	1,201	290	5	1,496	79.65
School districts.....	508	508			508	(¹)
Other civil divisions.....	566	566			434	(¹)
COLUMBUS.....	2,354	1,982	78	294	2,094	53.69
County.....	1,955	1,671		284	1,699	43.56
Cities, towns, and villages.....	399	311	78	10	395	54.93
School districts.....						
GRAVEN.....	5,749	3,475		2,274	5,740	185.76
County.....	4,631	2,372		2,259	4,631	149.87
Cities, towns, and villages.....	881	866		15	881	62.64
School districts.....	234	234			225	(¹)
Other civil divisions.....	3	3			3	(¹)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CUMBERLAND	\$5,339	\$4,979	-----	\$360	\$5,038	\$107.19
County.....	3,178	2,825	-----	353	3,128	66.55
Cities, towns, and villages.....	1,435	1,428	-----	7	1,242	81.34
School districts.....	658	658	-----	-----	600	(?)
Other civil divisions.....	68	68	-----	-----	68	(?)
CURRITUCK	115	78	-----	37	99	14.75
County.....	102	65	-----	37	86	12.82
School districts.....	13	13	-----	-----	13	(?)
DARE	538	500	\$17	21	534	102.69
County.....	518	499	-----	19	515	99.04
Cities, towns, and villages.....	17	-----	17	-----	16	29.25
School districts.....	3	1	-----	2	3	(?)
DAVIDSON	5,381	4,252	711	418	5,145	102.90
County.....	958	731	-----	227	862	17.24
Cities, towns, and villages.....	3,482	2,593	711	178	3,351	154.14
School districts.....	941	928	-----	13	932	(?)
DAVIE	689	606	-----	83	681	46.97
County.....	430	347	-----	83	430	29.66
Cities, towns, and villages.....	168	168	-----	-----	160	106.45
School districts.....	91	91	-----	-----	91	(?)
DUPLIN	3,026	2,591	14	421	2,493	69.44
County.....	2,696	2,309	-----	387	2,169	60.42
Cities, towns, and villages.....	275	250	14	11	275	49.79
School districts.....	23	-----	-----	23	23	(?)
Other civil divisions.....	32	32	-----	-----	26	(?)
DURHAM	14,737	11,926	1,972	839	13,928	194.80
County.....	2,447	2,190	-----	257	2,447	34.22
Cities, towns, and villages.....	10,265	7,728	1,972	565	9,495	170.16
School districts.....	2,025	2,008	-----	17	1,986	(?)
EDGECOMBE	2,728	2,120	272	336	2,565	51.71
County.....	787	470	-----	317	787	15.87
Cities, towns, and villages.....	759	473	272	14	641	70.63
School districts.....	331	326	-----	5	286	(?)
Other civil divisions.....	851	851	-----	-----	851	(?)
FORSYTH	23,268	18,645	2,785	1,838	22,826	194.10
County.....	3,391	3,048	-----	343	3,391	28.84
Cities, towns, and villages.....	16,119	11,839	2,785	1,495	15,720	195.63
School districts.....	3,758	3,758	-----	-----	3,715	(?)
FRANKLIN	2,129	1,630	-----	499	2,014	67.36
County.....	935	478	-----	457	922	30.84
Cities, towns, and villages.....	551	524	-----	27	531	128.26
School districts.....	83	68	-----	15	79	(?)
Other civil divisions.....	560	560	-----	-----	482	(?)
GASTON	8,935	6,927	1,374	634	7,981	96.51
County.....	2,577	2,122	-----	455	2,305	27.87
Cities, towns, and villages.....	4,699	3,153	1,374	172	4,165	119.32
School districts.....	1,659	1,652	-----	7	1,511	(?)
GATES	324	199	-----	125	307	28.96
County.....	293	170	-----	123	282	26.60
Cities, towns, and villages.....	22	22	-----	-----	19	59.38
School districts.....	2	-----	-----	2	2	(?)
Other civil divisions.....	7	7	-----	-----	4	(?)
GRAHAM	502	446	-----	56	482	80.33
County.....	432	382	-----	50	420	70.00
Cities, towns, and villages.....	40	39	-----	1	40	115.94
School districts.....	30	25	-----	5	22	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANVILLE	\$1,934	\$1,589	\$166	\$179	\$1,792	\$61.79
County.....	1,020	849	171	171	983	33.90
Cities, towns, and villages.....	769	595	166	8	700	135.66
School districts.....	145	145			109	(?)
GREENE	1,745	1,375	87	283	1,036	54.24
County.....	1,507	1,233		274	871	45.60
Cities, towns, and villages.....	238	142	87	9	165	125.86
School districts.....						
GUILFORD	35,876	27,629	6,603	1,644	34,797	244.70
County.....	6,092	5,429	663	663	5,907	41.54
Cities, towns, and villages.....	25,380	17,833	6,603	944	24,498	249.50
School districts.....	4,380	4,343		37	4,380	(?)
Other civil divisions.....	24	24			12	(?)
HALIFAX	3,235	2,459	369	407	3,036	55.30
County.....	1,625	1,261		364	1,430	26.05
Cities, towns, and villages.....	1,003	599	369	35	999	89.37
School districts.....	607	599		8	607	(?)
HARNETT	2,873	2,343	53	477	2,873	72.73
County.....	1,648	1,175		473	1,648	41.72
Cities, towns, and villages.....	795	738	53	4	795	113.44
School districts.....						
Other civil divisions.....	430	430			430	(?)
HAYWOOD	3,556	3,000	362	194	3,519	120.93
County.....	1,614	1,510		104	1,585	54.47
Cities, towns, and villages.....	1,336	887	362	87	1,329	145.13
School districts.....	581	578		3	580	(?)
Other civil divisions.....	25	25			25	(?)
HENDERSON	7,814	5,652	1,219	943	7,770	319.75
County.....	3,728	3,195		533	3,716	152.92
Cities, towns, and villages.....	3,413	1,806	1,219	388	3,381	540.18
School districts.....	473	455		18	473	(?)
Other civil divisions.....	200	196		4	200	(?)
HERTFORD	1,025	733	132	160	819	46.01
County.....	659	500		159	490	27.53
Cities, towns, and villages.....	234	102	132		213	53.56
School districts.....	132	131		1	116	(?)
HOKE	485	434		51	423	28.78
County.....	280	229		51	245	16.67
Cities, towns, and villages.....	148	148			121	92.86
School districts.....	57	57			57	(?)
HYDE	746	706		40	743	86.40
County.....	744	704		40	741	86.16
Cities, towns, and villages.....	2	2			2	8.97
School districts.....						
IREDELL	6,582	6,299	5	278	6,421	133.22
County.....	3,794	3,556		238	3,794	78.71
Cities, towns, and villages.....	2,033	2,019	5	9	2,023	117.02
School districts.....	620	596		24	566	(?)
Other civil divisions.....	135	128		7	38	(?)
JACKSON	1,671	1,252	252	167	1,670	91.76
County.....	1,235	1,068		167	1,235	67.86
Cities, towns, and villages.....	375	123	252		375	230.91
School districts.....	4	4			4	(?)
Other civil divisions.....	57	57			56	(?)
JOHNSTON	5,350	4,717	391	242	4,621	78.19
County.....	4,094	3,908		186	3,379	57.17
Cities, towns, and villages.....	1,254	809	391	54	1,240	120.02
School districts.....	2			2	2	(?)

See footnotes at end of table.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JONES	\$880	\$778	-----	\$102	\$568	\$54.10
County.....	773	676	-----	97	461	43.90
Cities, towns, and villages.....	30	30	-----	-----	30	18.14
School districts.....	77	72	-----	5	77	(?)
LEE	1,726	1,259	\$294	173	1,565	88.92
County.....	642	531	-----	111	547	31.08
Cities, towns, and villages.....	862	506	294	62	815	149.87
School districts.....	222	222	-----	-----	203	(?)
LENOIR	4,029	3,477	76	476	4,019	109.21
County.....	2,536	2,163	-----	373	2,536	68.91
Cities, towns, and villages.....	904	806	76	22	894	67.28
School districts.....	589	508	-----	81	589	(?)
LINCOLN	1,722	1,404	132	186	1,559	65.78
County.....	1,113	954	-----	159	1,003	42.32
Cities, towns, and villages.....	369	210	132	27	316	78.88
School districts.....	240	240	-----	-----	240	(?)
MCDOWELL	2,155	1,938	37	180	2,080	99.52
County.....	1,141	961	-----	180	1,079	51.63
Cities, towns, and villages.....	581	544	37	-----	576	161.34
School districts.....	313	313	-----	-----	307	(?)
Other civil divisions.....	120	120	-----	-----	118	(?)
MACON	1,157	1,096	40	21	1,126	91.59
County.....	811	790	-----	21	792	57.39
Cities, towns, and villages.....	234	194	40	-----	222	144.44
School districts.....	56	56	-----	-----	56	(?)
Other civil divisions.....	56	56	-----	-----	56	(?)
MADISON	1,492	1,081	-----	411	1,324	65.22
County.....	1,040	642	-----	398	899	44.29
Cities, towns, and villages.....	339	331	-----	8	329	147.93
School districts.....	5	-----	-----	5	5	(?)
Other civil divisions.....	108	108	-----	-----	91	(?)
MARTIN	2,064	1,612	173	279	1,993	83.74
County.....	1,298	1,035	-----	263	1,261	52.98
Cities, towns, and villages.....	556	367	173	16	555	92.12
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	210	210	-----	-----	177	(?)
MECKLENBURG	15,953	12,175	2,642	1,136	15,152	111.41
County.....	3,893	3,477	-----	416	3,835	28.20
Cities, towns, and villages.....	10,065	6,839	2,642	584	9,328	104.30
School districts.....	1,974	1,838	-----	136	1,968	(?)
Other civil divisions.....	21	21	-----	-----	21	(?)
MITCHELL	1,035	943	-----	92	946	65.69
County.....	939	855	-----	84	850	59.03
Cities, towns, and villages.....	96	88	-----	8	96	62.10
School districts.....	-----	-----	-----	-----	-----	-----
MONTGOMERY	2,704	2,516	-----	188	2,590	156.97
County.....	1,878	1,705	-----	173	1,790	108.48
Cities, towns, and villages.....	713	700	-----	13	688	154.68
School districts.....	113	111	-----	2	112	(?)
MOORE	2,065	1,822	24	219	1,917	65.20
County.....	847	646	-----	201	793	26.97
Cities, towns, and villages.....	834	806	24	4	754	121.36
School districts.....	384	370	-----	14	370	(?)
NASH	4,198	3,788	81	329	3,928	71.68
County.....	1,388	1,073	-----	315	1,388	25.33
Cities, towns, and villages.....	1,845	1,755	81	9	1,626	60.10
School districts.....	748	743	-----	5	722	(?)
Other civil divisions.....	217	217	-----	-----	192	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
NEW HANOVER	\$5,354	\$4,832	\$127	\$395	\$4,912	\$113.18
County.....	1,863	1,712	151	151	1,458	33.59
Cities, towns, and villages.....	3,491	3,120	127	244	3,454	106.36
School districts.....						
NORTHAMPTON	758	605		153	758	27.27
County.....	506	364		142	506	18.20
Cities, towns, and villages.....	37	35		2	37	10.03
School districts.....	22	13		9	22	(¹)
Other civil divisions.....	193	193			193	(¹)
ONSLOW	933	690		243	933	60.58
County.....	875	632		243	875	56.82
Cities, towns, and villages.....	58	58			58	34.52
School districts.....						
ORANGE	1,354	1,088	143	123	1,209	55.71
County.....	751	629		122	667	30.74
Cities, towns, and villages.....	480	336	143	1	471	91.05
School districts.....	83	83			70	(¹)
Other civil divisions.....	40	40			1	(¹)
PAMLICO	1,043	771	32	240	965	103.76
County.....	1,004	764		240	931	100.11
Cities, towns, and villages.....	32		32		29	20.29
School districts.....	7	7			5	(¹)
PASQUOTANK	3,246	2,581	471	194	3,236	166.80
County.....	983	815		168	983	50.67
Cities, towns, and villages.....	1,889	1,428	435	26	1,879	184.22
School districts.....	338	338			338	(¹)
Other civil divisions.....	36		36		36	(¹)
PENDER	789	663		126	736	46.58
County.....	569	451		118	517	32.72
Cities, towns, and villages.....	29	26		3	28	15.85
School districts.....	161	156		5	161	(¹)
Other civil divisions.....	30	30			30	(¹)
PERQUIMANS	855	786		69	849	79.58
County.....	666	600		66	666	62.43
Cities, towns, and villages.....	189	186		3	183	95.61
School districts.....						
PERSON	1,506	1,169	145	192	1,473	65.18
County.....	916	767		149	895	39.60
Cities, towns, and villages.....	508	320	145	43	500	136.72
School districts.....	82	82			78	(¹)
PITT	4,989	4,051	312	626	4,548	81.21
County.....	2,813	2,302		511	2,578	46.04
Cities, towns, and villages.....	1,202	823	312	67	1,144	69.73
School districts.....	678	630		48	620	(¹)
Other civil divisions.....	296	296			197	(¹)
POLK	1,474	1,174	72	228	1,474	140.38
County.....	736	559		177	736	70.10
Cities, towns, and villages.....	576	469	72	35	576	224.30
School districts.....	124	108		16	124	(¹)
Other civil divisions.....	38	38			38	(¹)
RANDOLPH	2,931	2,303	271	357	2,856	76.77
County.....	2,081	1,731		350	2,034	54.68
Cities, towns, and villages.....	740	465	271	4	720	72.77
School districts.....	110	107		3	102	(¹)
RICHMOND	2,528	1,950	346	232	2,113	59.52
County.....	1,007	873		134	592	16.68
Cities, towns, and villages.....	1,202	758	346	98	1,202	135.19
School districts.....	319	319			319	(¹)

See footnotes at end of table.

1302 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ROBESON.....	\$4,589	\$3,241	\$557	\$791	\$3,762	\$54.92
County.....	2,312	1,639	—	673	1,639	23.93
Cities, towns, and villages.....	1,490	948	467	75	1,336	96.71
School districts.....	697	654	—	43	697	(¹)
Other civil divisions.....	90	—	90	—	90	(²)
ROCKINGHAM.....	5,399	4,576	447	376	5,363	102.54
County.....	3,254	2,903	—	351	3,254	62.22
Cities, towns, and villages.....	1,679	1,207	447	25	1,673	132.00
School districts.....	466	466	—	—	436	(²)
ROWAN.....	6,376	4,101	1,472	803	6,369	108.32
County.....	1,820	1,356	—	464	1,820	30.95
Cities, towns, and villages.....	3,355	1,581	1,472	302	3,348	122.01
School districts.....	1,201	1,164	—	37	1,201	(²)
RUTHERFORD.....	5,389	4,180	622	587	5,068	120.67
County.....	2,765	2,228	—	537	2,492	59.33
Cities, towns, and villages.....	1,905	1,277	622	6	1,888	169.24
School districts.....	652	608	—	44	627	(²)
Other civil divisions.....	67	67	—	—	61	(²)
SAMPSON.....	2,100	1,567	172	361	1,794	43.97
County.....	1,680	1,338	—	342	1,382	33.87
Cities, towns, and villages.....	415	229	172	14	407	99.07
School districts.....	5	—	—	5	5	(²)
SCOTLAND.....	1,492	1,186	126	180	1,284	61.14
County.....	627	477	—	150	441	21.00
Cities, towns, and villages.....	586	430	126	30	573	118.12
School districts.....	203	203	—	—	194	(²)
Other civil divisions.....	76	76	—	—	76	(²)
STANLY.....	3,043	2,395	303	345	2,644	86.12
County.....	2,028	1,725	—	303	1,641	53.45
Cities, towns, and villages.....	776	455	303	18	764	136.14
School districts.....	239	215	—	24	239	(²)
STOKES.....	1,456	1,252	—	204	1,456	64.42
County.....	1,175	973	—	202	1,175	51.99
Cities, towns, and villages.....	279	279	—	—	279	258.09
School districts.....	2	—	—	2	2	(²)
SURRY.....	3,437	2,815	132	490	3,266	79.66
County.....	1,854	1,471	—	383	1,854	45.22
Cities, towns, and villages.....	1,248	1,030	132	86	1,112	118.15
School districts.....	315	294	—	21	280	(²)
Other civil divisions.....	20	20	—	—	20	(²)
SWAIN.....	2,091	1,975	—	116	2,078	179.63
County.....	1,413	1,315	—	98	1,405	121.46
Cities, towns, and villages.....	440	422	—	18	435	207.84
School districts.....	—	—	—	—	—	—
Other civil divisions.....	238	238	—	—	238	(²)
TRANSLYVANIA.....	2,653	1,900	494	259	2,196	228.75
County.....	1,879	1,651	—	228	1,429	148.85
Cities, towns, and villages.....	774	249	494	31	767	271.70
School districts.....	—	—	—	—	—	—
TYRRELL.....	487	387	34	66	487	93.65
County.....	405	341	—	64	405	77.88
Cities, towns, and villages.....	82	46	34	2	82	94.91
School districts.....	—	—	—	—	—	—
UNION.....	2,736	2,199	94	443	2,691	64.38
County.....	1,223	910	—	313	1,194	28.56
Cities, towns, and villages.....	1,174	1,005	94	75	1,173	123.51
School districts.....	339	284	—	55	324	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS ^a	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VANCE	\$1,832	\$1,267	\$406	\$159	\$1,711	\$60.89
County.....	692	579	-----	113	577	20.53
Cities, towns, and villages.....	871	465	406	-----	871	129.94
School districts.....	269	223	-----	46	263	(¹)
WAKE	13,506	9,725	2,296	1,485	12,052	122.85
County.....	4,088	3,058	-----	1,030	3,135	31.96
Cities, towns, and villages.....	6,788	4,267	2,296	225	6,552	141.05
School districts.....	2,624	2,394	-----	230	2,359	(¹)
Other civil divisions.....	6	6	-----	-----	6	(¹)
WARREN	654	544	-----	110	606	25.57
County.....	180	92	-----	88	180	7.59
Cities, towns, and villages.....	214	198	-----	16	204	63.89
School districts.....	29	23	-----	6	19	(¹)
Other civil divisions.....	231	231	-----	-----	203	(¹)
WASHINGTON	1,193	958	180	55	1,162	100.17
County.....	693	643	-----	50	689	59.40
Cities, towns, and villages.....	358	173	180	5	355	109.06
School districts.....	142	142	-----	-----	118	(¹)
WATAUGA	983	727	142	114	963	62.13
County.....	551	467	-----	84	547	35.29
Cities, towns, and villages.....	404	233	142	29	404	224.69
School districts.....	1	-----	-----	1	1	(¹)
Other civil divisions.....	27	27	-----	-----	11	(¹)
WAYNE	4,934	3,336	1,173	425	4,586	83.99
County.....	2,129	1,711	-----	418	1,995	36.54
Cities, towns, and villages.....	1,990	810	1,173	7	1,811	88.76
School districts.....	815	815	-----	-----	780	(¹)
WILKES	1,899	1,636	96	167	1,876	50.98
County.....	1,378	1,216	-----	162	1,367	37.15
Cities, towns, and villages.....	470	369	96	5	458	90.62
School districts.....	39	39	-----	-----	39	(¹)
Other civil divisions.....	12	12	-----	-----	12	(¹)
WILSON	5,480	4,589	584	307	5,312	114.73
County.....	2,991	2,754	-----	237	2,985	64.47
Cities, towns, and villages.....	2,398	1,744	584	70	2,292	149.20
School districts.....	-----	-----	-----	-----	-----	-----
Other civil divisions.....	91	91	-----	-----	35	(¹)
YADKIN	556	481	-----	75	323	17.65
County.....	499	424	-----	75	274	14.97
Cities, towns, and villages.....	21	21	-----	-----	21	9.68
School districts.....	36	36	-----	-----	28	(¹)
YANCEY	1,281	1,123	-----	158	1,258	86.84
County.....	997	841	-----	156	997	68.83
Cities, towns, and villages.....	282	282	-----	-----	259	299.08
School districts.....	2	-----	-----	2	2	(¹)

¹ Data for county schools are included with the data for counties. Includes indebtedness to the State on account of public-school building fund.

² Not computed.

^a Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

1304 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$171,094	\$118,624	\$40,879	\$11,591	\$164,860	\$151.69
30,000 population and over	93,571	63,609	21,140	8,822	90,531	206.14
Charlotte.....	9,714	6,557	2,582	575	8,987	106.43
Winston-Salem.....	15,694	11,620	2,613	1,461	15,295	194.59
Greensboro.....	14,403	10,583	3,816	4	13,910	247.95
Durham.....	10,265	7,728	1,972	565	9,495	170.16
Asheville.....	23,619	13,646	5,157	4,816	23,619	449.89
High Point.....	10,569	6,842	2,787	940	10,180	251.98
Raleigh.....	5,888	3,570	2,100	218	5,663	144.83
Wilmington.....	3,419	3,063	113	243	3,382	104.80
8,000 to 30,000 population	25,294	18,533	5,822	939	23,870	113.25
Rocky Mount.....	1,556	1,547	-----	9	1,478	64.54
Gastonia.....	3,077	2,245	693	139	2,600	146.07
Salisbury.....	2,542	1,207	1,085	250	2,542	145.26
Goldsboro.....	1,569	476	1,093	-----	1,414	90.64
Fayetteville.....	1,435	1,428	-----	7	1,242	90.00
Wilson.....	2,250	1,633	547	70	2,160	166.15
Concord.....	988	693	295	-----	883	72.98
Shelby.....	852	594	253	5	852	71.00
New Bern.....	833	819	-----	14	833	69.53
Kinston.....	768	676	76	16	768	66.21
Statesville.....	1,726	1,718	-----	8	1,726	158.35
Thomasville.....	1,332	548	711	73	1,201	111.20
Lexington.....	2,136	2,031	-----	105	2,136	205.38
Burlington.....	1,699	1,124	425	150	1,549	148.94
Elizabeth City.....	1,889	1,428	435	26	1,879	184.22
Greenville.....	642	366	209	67	607	61.94
2,500 to 8,000 population	28,226	18,591	8,566	1,069	27,198	144.32
Hickory.....	1,609	764	841	4	1,574	213.77
Washington.....	791	791	-----	-----	606	86.14
Reidsville.....	946	675	255	16	943	137.64
Lenoir.....	609	446	150	13	609	93.23
Tarboro.....	659	375	272	12	547	85.75
Henderson.....	871	465	406	-----	871	137.27
Monroe.....	957	788	94	75	957	156.80
Mount Airy.....	656	509	126	21	520	86.02
Morganton.....	723	695	-----	28	723	120.48
Kings Mountain.....	643	606	37	-----	643	114.17
Moorestville.....	273	273	-----	-----	263	46.81
Canton.....	571	539	-----	32	571	111.59
Hendersonville.....	3,236	1,786	1,069	381	3,210	633.14
Asheboro.....	519	290	226	3	506	100.78
Hamlet.....	482	323	130	29	482	100.40
Dunn.....	713	660	53	-----	713	156.43
Newton.....	428	428	-----	-----	428	97.41
Sanford.....	836	484	290	62	789	185.52
Lumberton.....	531	378	144	9	475	114.73
Belmont.....	232	55	176	1	232	56.30
Oxford.....	769	595	166	8	700	170.65
Forest City.....	618	348	268	2	613	150.68
Lincolnton.....	369	210	132	27	316	83.58
Bessemer City.....	429	248	158	23	403	107.79
North Wilkesboro.....	396	315	76	5	384	104.69

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Roxboro.....	\$508	\$320	\$145	\$43	\$500	\$136.72
Edenton.....	139	139			133	37.33
Albemarle.....	656	335	303	18	656	187.80
Morehead City.....	1,732	1,087	634	11	1,691	485.50
Roanoke Rapids.....	34	14	20		30	8.81
Laurinburg.....	480	342	109	29	467	141.00
Spencer.....	580	170	387	23	580	185.42
Wadesboro.....	330	98	232		326	104.35
Spindale.....	323	323			323	105.35
Graham.....	364	215	149		353	118.78
Beaufort.....	747	73	599	75	734	248.22
Rockingham.....	638	353	216	69	638	219.55
Cherryville.....	535	347	188		512	185.78
Williamston.....	389	231	143	15	389	142.44
Clinton.....	336	152	172	12	328	120.94
Chapel Hill.....	332	212	120		332	123.01
Mount Olive.....	265	183	80	2	241	89.76
Smithfield.....	364	343		21	355	139.60
Southern Pines.....	608	608			532	210.78
Less than 2,500 population.....	24,003	17,891	5,351	761	23,261	93.64

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$532,747	\$182,711	\$34,344	\$164.84	\$69.03	\$14.86
State government.....	164,534	34,713	8,059	50.91	13.11	3.54
Counties.....	158,859	67,012	7,049	49.15	25.28	3.05
Cities, towns, and villages.....	164,860	67,299	18,196	151.69	88.99	33.32
School districts.....	36,698	8,283	(²)	(²)	(²)	(²)
Other civil divisions.....	7,796	5,404	1,040	(²)	(²)	(²)
Alamance.....	4,909	2,464	556	112.33	73.00	18.70
Alexander.....	775	268		59.62	21.62	.05
Alleghany.....	218	163	20	30.34	22.07	2.58
Anson.....	1,371	622	160	46.47	21.40	6.03
Ashe.....	1,332	1,015	16	63.43	47.20	.82
Avery.....	623	526	27	51.49	50.01	(³)
Beaufort.....	3,131	2,533	337	87.70	81.54	1.41
Bertie.....	1,549	300	26	59.12	12.36	1.10
Bladen.....	1,383	927		60.66	45.89	(⁴)
Brunswick.....	2,027	566	54	126.69	37.76	3.59

See footnotes at end of table.

1306 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Buncombe.....	\$50,067	\$10,148	\$2,059	\$482.81	\$149.57	\$39.91
Burke.....	1,967	1,079	118	64.49	45.35	5.22
Cabarrus.....	2,578	1,818	457	55.92	50.98	16.65
Caldwell.....	1,947	696	176	66.22	34.24	(¹)
Camden.....	235	64	6	42.73	11.86	1.05
Carteret.....	6,325	944	89	367.73	59.74	6.15
Caswell.....	548	411	8	29.46	25.72	.57
Catawba.....	5,023	1,764	249	109.91	49.87	8.36
Chatham.....	1,677	769	72	69.30	31.89	3.11
Cherokee.....	1,980	1,315	345	121.47	84.71	23.19
Chowan.....	689	517	46	60.44	48.52	3.94
Clay.....	410	217	15	73.21	44.86	3.84
Cleveland.....	2,866	2,245	450	52.20	63.24	14.55
Columbus.....	2,094	1,217	52	53.69	39.68	1.73
Craven.....	5,740	2,648	545	185.76	88.45	20.91
Cumberland.....	5,038	2,326	628	107.19	64.03	(¹)
Currituck.....	99	69	1	14.75	9.15	.17
Dare.....	534	15	23	102.69	2.81	4.77
Davidson.....	5,145	1,614	319	102.90	43.99	10.16
Davie.....	681	486	26	46.97	35.70	1.88
Duplin.....	2,493	1,039	30	69.44	33.02	1.15
Durham.....	13,928	4,513	768	194.80	102.56	20.10
Edgecombe.....	2,565	2,928	413	51.71	74.05	12.23
Forsyth.....	22,826	8,594	1,721	194.10	101.13	3.54
Franklin.....	2,014	604	181	67.36	22.24	7.35
Gaston.....	7,981	4,415	637	96.51	80.43	15.92
Gates.....	307	32	-----	28.96	3.08	-----
Graham.....	482	114	1	80.33	23.25	.15
Granville.....	1,792	975	257	61.79	35.72	9.98
Greene.....	1,036	1,064	29	54.24	62.49	2.16
Guilford.....	34,797	6,918	1,708	244.70	82.26	25.33
Halifax.....	3,036	1,929	133	55.30	42.53	3.33
Harnett.....	2,873	1,255	119	72.73	41.99	4.93
Haywood.....	3,519	1,463	308	120.93	60.60	13.62
Henderson.....	7,770	2,117	437	319.75	112.87	25.75
Hertford.....	819	466	2	46.01	28.21	.11
Hoke.....	423	343	101	28.78	28.23	(¹)
Hyde.....	743	182	27	86.40	21.76	3.01
Iredell.....	6,421	1,838	723	133.22	47.27	20.06
Jackson.....	1,670	736	20	91.76	54.54	1.46
Johnston.....	4,621	2,327	180	78.19	45.66	4.06
Jones.....	568	667	10	54.10	65.25	1.13
Lee.....	1,565	799	196	88.92	57.42	16.84
Lenoir.....	4,019	3,790	207	109.21	121.08	8.59
Lincoln.....	1,559	1,004	80	65.78	55.65	4.52
McDowell.....	2,080	1,589	131	99.52	90.31	9.43
Macon.....	1,126	344	1	81.59	26.34	.11
Madison.....	1,324	884	114	65.22	43.99	5.67
Martin.....	1,993	487	33	83.74	22.54	1.79
Mecklenburg.....	15,152	7,898	2,877	111.41	93.78	40.60
Mitchell.....	946	421	10	65.69	36.66	(¹)
Montgomery.....	2,590	1,031	-----	156.97	70.62	-----
Moore.....	1,917	817	103	65.20	36.29	5.92
Nash.....	3,828	1,146	65	71.68	26.68	1.80
New Hanover.....	4,912	3,551	1,867	113.18	82.91	54.80

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Northampton.....	\$758	\$16	\$7	\$27.27	\$0.69	\$0.31
Onslow.....	933	262	65	60.58	17.65	4.36
Orange.....	1,209	717	36	55.71	38.49	2.40
Pamlico.....	965	221	26	103.76	24.38	2.46
Pasquotank.....	3,236	686	210	166.80	38.29	11.87
Pender.....	736	317	12	46.58	21.43	.75
Perquimans.....	849	733	27	79.58	65.67	2.34
Person.....	1,473	759	63	65.18	39.17	3.56
Pitt.....	4,548	3,059	367	81.21	63.80	9.62
Polk.....	1,474	324	10	140.38	35.51	1.32
Randolph.....	2,856	817	116	76.77	26.19	3.89
Richmond.....	2,113	1,325	310	59.52	48.91	14.82
Robeson.....	3,762	1,989	336	54.92	35.12	(¹)
Rockingham.....	5,363	3,361	342	102.54	72.85	9.13
Rowan.....	6,369	2,699	742	108.32	59.00	18.73
Rutherford.....	5,068	1,155	258	120.67	35.86	8.77
Sampson.....	1,794	1,094	68	43.97	29.14	2.18
Scotland.....	1,284	572	296	61.14	36.53	18.19
Stanly.....	2,644	1,414	232	86.12	48.15	10.82
Stokes.....	1,456	735	7	64.42	35.55	.35
Surry.....	3,266	1,789	211	79.66	53.94	6.81
Swain.....	2,078	969	87	179.63	69.44	7.89
Transylvania.....	2,196	498	140	228.75	50.58	18.92
Tyrrell.....	487	66	10	93.65	13.62	1.79
Union.....	2,691	2,067	161	64.38	56.25	4.57
Vance.....	1,711	636	150	60.89	26.86	7.38
Wake.....	12,052	2,432	823	122.85	31.09	12.47
Warren.....	606	342	9	25.57	15.59	.44
Washington.....	1,162	746	17	100.17	64.76	1.56
Watauga.....	963	412	10	62.13	30.05	(²)
Wayne.....	4,586	2,916	275	83.99	63.84	7.40
Wilkes.....	1,876	1,441	159	50.98	43.34	5.05
Wilson.....	5,312	2,540	301	114.73	65.11	10.09
Yadkin.....	323	388	-----	17.65	23.35	.02
Yancey.....	1,258	475	33	86.84	29.95	2.69

¹ Data for county schools are included with the data for counties. The amount on the line for counties includes indebtedness to the State on account of public-school building fund.

² Debt on account of schools not separately reported.

³ Not computed.

⁴ Less than one half of 1 cent.

1308 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- provements	Person- al prop- erty	Other prop- erty					
State total.....	\$2,830,758	\$2,095,405	\$466,094	\$269,259	\$2,521,115	\$747,501	\$875.85	\$952.46	\$323.90
Alamance.....	33,139	23,091	6,995	3,053	33,726	10,099	758.33	999.29	340.03
Alexander.....	8,456	6,351	1,243	862	6,974	2,648	650.46	563.75	224.40
Alleghany.....	5,005	4,104	856	45	6,463	1,249	696.49	873.01	161.22
Anson.....	17,647	10,882	3,586	3,179	22,264	7,158	598.20	765.79	268.77
Ashe.....	10,607	7,739	1,806	1,062	12,043	3,082	505.10	500.18	161.56
Avery.....	5,300	4,338	722	240	5,581	1,981	438.02	530.82	(1)
Beaufort.....	27,561	20,847	2,914	3,800	29,770	8,956	772.02	958.37	277.00
Bertie.....	13,368	10,424	1,685	1,259	14,855	6,499	510.23	612.83	272.47
Bladen.....	12,602	8,512	1,349	1,741	14,058	5,174	552.72	695.51	285.65
Brunswick.....	8,980	6,637	986	1,357	10,013	4,332	561.25	668.01	288.66
Buncombe.....	155,061	135,257	12,965	6,839	93,041	23,155	1,495.28	1,371.38	448.83
Burke.....	24,434	21,187	2,899	348	14,169	5,045	801.11	595.72	228.10
Cabarrus.....	44,134	34,671	6,436	3,127	38,477	9,259	957.35	1,079.02	337.07
Caldwell.....	22,057	17,447	3,422	1,188	17,235	4,565	750.24	847.82	(1)
Camden.....	3,331	2,781	380	170	3,668	1,617	605.64	681.58	283.94
Carteret.....	14,373	12,516	1,356	501	12,314	3,136	835.64	779.45	217.56
Caswell.....	8,233	5,995	1,056	1,182	9,368	3,034	442.63	585.80	204.23
Catawba.....	40,260	31,249	5,966	3,045	31,307	8,214	880.96	885.30	275.66
Chatham.....	17,563	10,036	5,880	1,647	14,671	6,618	725.74	608.28	286.02
Cherokee.....	8,619	5,173	1,010	2,436	6,543	5,007	528.77	421.38	336.59
Chowan.....	8,072	5,919	1,328	825	9,981	3,593	708.07	937.29	308.60
Clay.....	2,409	2,107	299	3	2,501	953	430.18	517.15	243.72
Cleveland.....	36,588	28,789	4,951	2,848	35,614	9,558	666.45	1,003.09	309.04
Columbus.....	20,618	13,563	2,548	4,507	23,782	9,400	528.67	775.51	311.12
Craven.....	23,559	18,685	2,716	2,458	30,910	10,398	772.14	1,032.49	399.00
Cumberland.....	27,559	20,027	3,509	4,023	30,424	10,381	586.36	837.44	(1)
Currituck.....	4,819	3,800	622	397	4,874	2,307	718.18	670.67	285.84
Dare.....	2,797	2,481	311	5	2,254	852	537.88	434.61	175.04
Davidson.....	39,012	26,627	6,643	5,742	32,272	11,614	780.24	879.46	370.42
Davie.....	12,570	9,395	2,316	859	11,941	4,245	866.90	876.26	307.44
Duplin.....	20,802	16,335	2,257	2,210	27,083	7,292	579.44	861.01	275.91
Durham.....	99,818	66,482	27,784	5,552	82,544	25,789	1,396.06	1,875.66	674.88
Edgecombe.....	33,356	26,649	3,611	3,096	31,069	11,002	672.50	785.82	325.80
Forsyth.....	205,550	117,225	80,467	7,858	151,957	23,510	1,747.87	1,788.08	458.94
Franklin.....	13,276	10,528	1,622	1,126	13,521	6,803	444.01	497.52	275.60
Gaston.....	100,551	80,077	14,174	6,300	71,453	13,213	1,215.85	1,301.67	330.01
Gates.....	6,765	4,572	650	1,543	7,673	3,427	638.21	726.76	327.31
Graham.....	6,747	6,051	609	87	8,825	1,386	1,124.50	984.05	283.97
Granville.....	20,697	12,000	2,982	5,715	19,587	8,795	713.69	717.63	342.21
Greene.....	11,900	10,430	1,162	318	13,793	3,455	623.04	810.48	287.40
Gulford.....	197,383	160,551	25,451	11,381	138,500	26,457	1,388.07	1,646.74	392.20
Halifax.....	36,409	25,787	6,017	4,605	37,325	14,158	663.19	823.18	355.08
Harnett.....	22,858	16,404	3,993	2,461	23,781	7,262	578.68	795.52	300.28
Haywood.....	25,954	16,159	7,839	1,956	20,227	7,474	891.89	838.15	331.02
Henderson.....	27,352	23,675	2,197	1,480	18,525	5,120	1,125.60	987.63	301.83
Hertford.....	10,608	7,919	1,680	1,009	10,769	4,605	595.96	652.14	291.33
Hoke.....	9,362	7,932	1,066	304	10,261	3,304	636.87	844.91	(1)
Hyde.....	4,969	4,201	747	21	7,604	1,748	577.79	906.74	197.79
Iredell.....	45,837	31,638	6,680	7,519	37,186	12,108	950.08	956.10	336.15
Jackson.....	10,239	6,649	1,612	1,978	10,942	3,827	562.58	810.56	286.24

See footnote at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and im- prove- ments	Person- al prop- erty	Other prop- erty					
Johnston.....	\$38,340	\$27,984	\$4,848	\$5,508	\$39,789	\$14,511	\$648.73	\$780.88	\$327.01
Jones.....	5,968	4,701	473	794	7,194	2,832	568.38	704.07	318.88
Lee.....	14,088	10,457	1,672	1,959	10,615	4,628	800.45	762.55	397.97
Lenoir.....	26,112	22,265	2,397	1,450	31,036	6,959	709.57	991.46	288.64
Lincoln.....	15,406	12,136	2,356	914	15,149	4,965	650.04	839.27	281.10
McDowell.....	19,105	9,764	2,153	7,188	20,794	5,286	914.11	1,181.86	381.55
Macon.....	7,044	5,752	1,031	261	6,445	2,859	501.43	493.27	233.97
Madison.....	9,979	5,683	1,116	3,180	10,684	5,133	491.58	531.99	254.99
Martin.....	14,253	9,560	1,770	2,923	15,924	6,806	598.87	736.92	366.27
Mecklenburg.....	182,898	140,292	29,042	13,564	122,612	28,748	1,344.84	1,455.97	405.75
Mitchell.....	8,385	3,997	824	3,564	10,100	2,108	582.29	880.37	(¹)
Montgomery.....	16,728	7,818	7,254	1,656	14,161	4,049	1,013.82	969.47	266.07
Moore.....	26,430	20,214	3,307	2,909	23,401	6,580	898.98	1,039.30	378.39
Nash.....	30,504	23,721	4,253	2,530	30,985	11,250	556.64	721.43	309.01
New Hanover.....	56,661	46,298	6,678	3,685	54,968	17,257	1,305.55	1,283.40	506.52
Northampton.....	13,308	8,564	2,121	2,623	13,994	7,661	478.71	597.92	337.44
Onslow.....	9,523	6,281	1,254	1,988	11,019	5,066	681.38	741.94	377.87
Orange.....	17,538	13,318	2,274	1,946	15,029	5,620	808.20	807.01	370.03
Pamlico.....	5,006	3,792	428	786	5,167	2,214	538.28	570.31	209.06
Pasquotank.....	18,170	14,185	3,066	919	18,386	5,706	936.60	1,025.97	322.74
Pender.....	9,689	5,571	722	3,396	12,087	5,183	613.23	817.33	320.95
Perquimans.....	7,364	5,853	852	659	8,016	3,136	690.29	718.40	275.93
Person.....	13,201	8,418	3,389	1,394	15,964	4,223	584.12	823.34	240.32
Pitt.....	39,488	31,046	4,235	4,207	48,844	11,022	705.14	1,018.75	289.19
Polk.....	6,991	5,816	616	559	6,938	2,199	665.81	759.26	280.32
Randolph.....	25,675	15,383	4,965	5,327	19,978	8,141	690.19	640.17	272.27
Richmond.....	27,588	21,787	3,185	2,616	30,734	7,277	777.13	1,134.74	347.98
Robeson.....	35,627	24,944	4,588	6,095	43,056	16,682	520.10	760.06	(¹)
Rockingham.....	45,268	28,734	12,147	4,387	41,446	11,992	865.54	898.43	319.72
Rowan.....	69,508	55,721	8,261	5,526	50,101	14,356	1,182.11	1,095.23	362.37
Rutherford.....	33,759	25,657	3,662	4,440	26,965	7,232	803.79	837.20	245.57
Sampson.....	21,754	16,486	2,595	2,673	23,767	7,700	533.19	632.91	247.17
Scotland.....	14,562	10,499	2,185	1,878	20,145	5,393	693.43	1,286.39	331.34
Stanly.....	31,919	24,417	5,033	2,469	28,451	5,711	1,039.71	968.86	266.47
Stokes.....	12,174	9,507	1,904	763	12,798	4,432	538.67	618.77	218.92
Surry.....	29,032	19,912	5,895	3,225	24,990	8,535	708.10	753.28	274.75
Swain.....	10,007	4,594	2,076	3,337	11,803	5,000	865.06	846.10	452.42
Transylvania.....	8,964	7,392	1,179	393	7,849	2,928	933.75	797.21	396.96
Tyrrell.....	3,785	3,149	395	241	3,991	1,399	727.88	823.06	264.02
Union.....	19,551	14,742	2,813	1,996	24,823	9,338	467.73	675.70	264.79
Vance.....	18,096	11,286	4,003	2,807	19,851	7,348	643.99	838.75	361.75
Wake.....	91,784	69,216	10,965	11,603	83,685	26,401	935.62	1,069.79	399.88
Warren.....	11,818	8,210	1,953	1,655	13,847	5,698	498.65	631.29	276.24
Washington.....	7,703	5,406	636	1,661	8,739	3,295	664.05	758.49	293.91
Watauga.....	8,517	7,279	1,048	190	8,213	2,428	549.48	599.03	(¹)
Wayne.....	45,374	36,634	4,977	3,763	49,503	13,459	831.03	1,083.58	362.71
Wilkes.....	15,937	10,517	2,389	3,031	14,761	5,705	433.07	443.93	181.76
Wilson.....	44,724	35,383	6,640	2,701	44,402	10,483	965.96	1,128.88	351.93
Yadkin.....	9,443	7,245	2,126	72	9,117	3,245	516.01	547.93	204.57
Yancey.....	6,544	4,965	998	581	9,441	1,918	451.75	594.85	156.32

¹ Not computed.

1310 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUA- TION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School districts	Other civil divisions					
Grand total...	\$47,711	\$4,507	\$30,233	\$13,610	\$8,477	\$884	\$37,017	\$9,989	\$1.69	\$1.47	\$1.34
Alamance.....	695	53	321	217	104	-----	619	146	2.10	1.84	1.45
Alexander.....	107	13	72	12	10	-----	83	27	1.27	1.19	1.02
Alleghany.....	42	8	32	-----	2	-----	41	10	.84	.63	.80
Anson.....	278	32	146	41	59	-----	292	89	1.58	1.31	1.24
Ashe.....	164	17	137	5	5	-----	171	32	1.55	1.42	1.04
Avery.....	96	9	71	4	12	-----	89	21	1.81	1.59	1.06
Beaufort.....	465	43	288	63	67	4	511	111	1.69	1.72	1.24
Bertie.....	238	22	132	36	43	5	174	69	1.78	1.17	1.06
Bladen.....	224	21	129	11	22	41	198	45	1.78	1.41	.87
Brunswick.....	208	13	166	15	14	-----	117	46	2.32	1.17	1.06
Buncombe.....	3,360	248	1,349	1,070	542	151	1,438	424	2.17	1.55	1.83
Burke.....	371	39	161	83	58	30	240	53	1.52	1.69	1.05
Cabarrus.....	491	68	210	149	64	-----	469	147	1.11	1.22	1.59
Caldwell.....	330	35	159	67	69	-----	234	60	1.50	1.36	1.31
Camden.....	54	5	24	-----	13	12	68	17	1.62	1.85	1.05
Carteret.....	365	22	223	106	14	-----	185	50	2.54	1.50	1.59
Caswell.....	113	13	88	-----	12	-----	173	34	1.37	1.85	1.12
Catawba.....	762	65	318	238	141	-----	414	119	1.89	1.32	1.45
Chatham.....	240	26	149	38	27	-----	206	59	1.37	1.40	.89
Cherokee.....	163	13	70	41	25	14	184	70	1.89	2.81	1.40
Chowan.....	142	15	82	26	19	-----	121	43	1.76	1.21	1.20
Clay.....	63	4	52	4	3	-----	51	10	2.62	2.04	1.05
Cleveland.....	500	58	126	141	124	51	412	132	1.37	1.16	1.38
Columbus.....	287	33	163	63	28	-----	284	106	1.39	1.19	1.13
Craven.....	571	43	339	127	62	-----	470	163	2.39	1.52	1.57
Cumberland.....	505	41	243	86	120	15	553	150	1.83	1.82	1.44
Currituck.....	34	7	18	-----	9	-----	59	22	.71	1.21	.95
Dare.....	69	4	47	3	14	1	28	9	2.47	1.24	1.06
Davidson.....	640	60	193	250	136	1	539	136	1.64	1.67	1.17
Davie.....	135	19	73	14	29	-----	140	37	1.07	1.17	.87
Duplin.....	387	35	266	40	40	6	303	54	1.86	1.12	.74
Durham.....	1,990	160	689	809	332	-----	1,236	445	1.99	1.50	1.73
Edgecombe.....	475	52	208	74	64	77	659	151	1.42	2.12	1.37
Forsyth.....	2,904	308	719	1,301	576	-----	1,632	393	1.41	1.07	1.67
Franklin.....	318	21	127	88	35	47	218	93	2.40	0.61	1.37
Gaston.....	1,206	161	372	374	240	59	1,103	184	1.20	1.54	1.39
Gates.....	70	12	46	1	10	1	60	24	1.03	.78	.70
Graham.....	86	11	63	3	7	2	40	14	1.27	.83	1.01
Granville.....	285	32	161	57	35	-----	316	105	1.38	1.61	1.19
Greene.....	178	18	119	18	23	-----	159	35	1.50	1.15	1.01
Guilford.....	3,579	325	947	1,204	1,099	4	2,058	419	1.81	1.49	1.58
Halifax.....	574	60	213	118	183	-----	519	142	1.58	1.39	1.00
Harnett.....	434	37	254	78	39	26	365	82	1.80	1.53	1.13
Haywood.....	490	39	239	128	82	2	269	121	1.89	1.33	1.62
Henderson.....	535	41	246	194	36	18	276	88	1.96	1.49	1.72
Hertford.....	170	17	90	31	32	-----	154	46	1.60	1.43	1.00
Hoke.....	104	15	60	18	11	-----	111	35	1.11	1.08	1.06
Hyde.....	97	7	83	-----	7	-----	91	20	2.95	1.20	1.14
Iredell.....	782	71	402	170	126	13	527	164	1.71	1.42	1.35
Jackson.....	196	16	123	34	15	8	159	58	1.91	1.45	1.52

1 Data for county schools are included with the data for counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF AS- SESSED VALUA- TION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School districts	Other civil divi- sions					
Johnston.....	\$724	\$65	\$433	\$112	\$114	-----	\$669	\$104	\$1.89	\$1.68	\$0.72
Jones.....	102	9	81	3	9	-----	88	30	1.71	1.22	1.06
Lee.....	226	23	86	65	52	-----	162	57	1.60	1.53	1.23
Lenoir.....	415	39	201	78	97	-----	566	103	1.59	1.82	1.48
Lincoln.....	221	25	123	39	34	-----	239	60	1.43	1.58	1.21
McDowell.....	336	29	152	69	72	\$14	298	69	1.76	1.43	1.31
Macon.....	128	11	74	23	12	8	146	44	1.82	2.27	1.54
Madison.....	199	15	140	30	14	-----	193	63	1.99	1.81	1.23
Martin.....	279	25	159	54	24	17	213	50	1.96	1.34	.73
Mecklenburg.....	2,774	296	754	1,253	460	11	2,045	534	1.52	1.67	1.86
Mitchell.....	146	14	107	14	11	-----	156	32	1.74	1.54	1.52
Montgomery.....	309	28	181	51	49	-----	183	39	1.85	1.29	.96
Moore.....	425	41	152	109	123	-----	300	82	1.61	1.28	1.25
Nash.....	629	49	210	155	190	25	599	142	2.06	1.93	1.26
New Hanover.....	1,095	89	349	528	129	-----	1,004	400	1.93	1.83	2.32
Northampton.....	181	21	99	15	24	22	192	64	1.36	1.37	.84
Onslow.....	152	14	113	10	15	-----	127	48	1.60	1.15	.86
Orange.....	249	27	119	54	48	1	186	45	1.42	1.24	.80
Farmlico.....	93	8	73	5	7	-----	81	28	1.86	1.57	1.26
Pasquotank.....	321	29	151	83	58	-----	279	95	1.77	1.52	1.66
Pender.....	134	16	81	6	29	2	151	42	1.38	1.25	.81
Perquimans.....	124	12	90	16	6	-----	134	36	1.68	1.67	1.15
Person.....	210	21	111	58	20	-----	182	46	1.59	1.14	1.09
Pitt.....	681	69	302	129	161	20	747	141	1.72	1.53	1.28
Polk.....	193	10	117	41	25	-----	92	24	2.76	1.33	1.09
Randolph.....	350	39	200	76	35	-----	242	80	1.36	1.21	.98
Richmond.....	419	44	165	135	75	-----	422	106	1.52	1.37	1.46
Robeson.....	602	53	196	148	149	56	602	224	1.69	1.40	1.34
Rockingham.....	747	68	384	178	117	-----	571	130	1.65	1.38	1.08
Rowan.....	952	109	287	373	183	-----	625	212	1.37	1.25	1.48
Rutherford.....	669	52	329	152	125	11	289	85	1.98	1.07	1.18
Sampson.....	325	37	198	49	41	-----	327	67	1.49	1.38	.87
Scotland.....	232	23	74	55	63	17	190	70	1.59	.94	1.30
Stanly.....	429	49	270	78	32	-----	386	64	1.34	1.36	1.12
Stokes.....	189	21	131	23	14	-----	174	34	1.55	1.36	.77
Surry.....	431	49	197	104	75	6	375	82	1.48	1.50	.96
Swain.....	208	15	101	30	13	49	176	57	2.08	1.49	1.14
Transylvania.....	191	14	124	40	13	-----	135	43	2.13	1.72	1.47
Tyrrell.....	49	6	32	8	3	-----	45	16	1.29	1.13	1.14
Union.....	414	33	200	98	83	-----	456	108	2.12	1.84	1.16
Vance.....	293	31	127	97	30	8	316	101	1.62	1.59	1.37
Wake.....	1,953	147	661	691	454	19	1,389	454	2.13	1.66	1.72
Warren.....	153	20	59	23	32	-----	232	61	1.29	1.68	1.07
Washington.....	157	12	110	24	11	-----	163	35	2.04	1.87	1.06
Watauga.....	138	14	71	44	9	-----	83	21	1.62	1.01	.86
Wayne.....	752	70	252	251	179	-----	856	186	1.66	1.73	1.38
Wilkes.....	298	32	167	69	28	2	282	75	1.87	1.91	1.31
Wilson.....	628	71	278	195	78	8	614	141	1.40	1.39	1.35
Yadkin.....	88	14	61	3	10	-----	117	25	.93	1.28	.77
Yancey.....	126	12	93	16	5	-----	100	24	1.93	1.06	1.25

NORTH DAKOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of North Dakota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 53 counties, the 333 cities, towns, and villages, the 2,187 school districts, the 1,470 townships, and the 31 other civil divisions (irrigation district and park districts), or a total of 4,075 political units that have power to levy taxes or incur debt.

The data for North Dakota were compiled largely from reports on file in the offices of the State Tax Commissioner and State Department of Education, Bismarck, N.Dak., and from reports received through correspondence.

Fiscal year.—For North Dakota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of North Dakota on January 1, 1932 was 684,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for North Dakota the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$1,603,266.

The excess of governmental costs over revenue receipts was 6 percent for the State government, 7.6 percent for the counties, and 5.4 percent for the school districts. For the cities, towns, and villages, the townships, and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 14.7 for the cities, towns, and villages, 1.2 for the townships, and 3.6 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$5,215,231.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$43, 162, 582	100. 0	\$44, 765, 848	100. 0	\$36, 211, 431	100. 0	\$27, 931, 297	100. 0
State government.....	15, 381, 260	35. 6	16, 301, 806	36. 4	5, 005, 185	13. 8	3, 328, 036	11. 9
Counties.....	8, 121, 849	18. 8	8, 740, 564	19. 5	3, 777, 531	10. 4	6, 880, 766	24. 6
Cities, towns, and villages.....	4, 538, 156	10. 5	3, 955, 468	8. 8	13, 622, 105	37. 6	2, 637, 437	9. 4
School districts.....	12, 543, 082	29. 1	13, 224, 563	29. 5	11, 693, 976	32. 3	12, 451, 519	44. 6
Townships.....	2, 354, 216	5. 5	2, 327, 283	5. 2	530, 817	1. 5	2, 422, 194	8. 7
Other civil divisions.....	224, 019	0. 5	216, 164	0. 5	1, 581, 817	4. 4	211, 335	0. 8

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of North Dakota and all subdivisions of the State amounted to \$43,162,582, or an average of \$63.10 for each person in the State. Of this amount \$15,381,260 was for the State; \$8,121,849 for the counties; \$4,538,156 for the cities, towns, and villages; \$12,543,082 for the school districts; \$2,354,216 for the townships; and \$224,019 for the other civil divisions. The revenues collected include \$23,310,044, general property taxes; \$271,328, special taxes; \$308,939, poll taxes; \$4,755,934, licenses and permits; \$1,345,704, special assessments; \$4,773,578, subventions, donations, and pension assessments; \$2,257,174, interest, rents, and highway privileges; \$2,975,834, earnings of public service enterprises; \$3,130,774, earnings of general departments; and \$33,273, fines, forfeits, and escheats. Of the \$4,773,578 classified as subventions, donations, and pension assessments, \$3,384,211 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages, having a population of 2,500 and over amounted to \$6,317,000 in 1912, \$10,978,000 in 1922, and \$9,791,429 in 1932, this being a decrease of 10.8 percent from 1922 to 1932, and an increase of 55 percent from 1912 to 1932. Special taxes amounted to \$561,000 in 1922, and \$261,953 in 1932. Poll taxes amounted to \$144,000 in 1912, \$13,000 in 1922, and \$4,040 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$246,000 in 1912, \$1,043,000 in 1922, and \$4,739,267 in 1932. Special assessments amounted to \$459,000 in 1912, \$1,346,000 in 1922, and \$1,202,311 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of North Dakota and all subdivisions of the State for 1932 amounted to \$44,765,848, or an average expenditure of \$65.45 per person. Of the total amount expended, \$16,301,806 was disbursed by the State government; \$8,740,564 by the counties; \$3,955,468 by the cities, towns, and villages; \$13,224,563 by the school districts; \$2,327,283 by the townships; and \$216,164 by the other civil divisions. The total comprises \$31,417,880 for operation and maintenance of general departments; \$2,553,856 for operation and maintenance of public-service enterprises; \$3,975,615 for interest on debt; and \$6,818,497 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of cities, towns, and villages are not shown by departments in tables 3 and 4, neither are those of townships in table 3, for the reason that for the most part the reports secured for these units did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for North Dakota were limited to the State, counties, and cities, towns, and villages with a population of 2,500 and over. Data for the incorporated places reported included the data for schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments

and public-service enterprises of the State, counties, and cities, towns, and villages of 2,500 population and over increased from \$7,915,000 to \$18,612,902, or 135.2 percent; interest payments from \$362,000 to \$2,892,289, or 699 percent; and outlay payments, from \$1,413,000 to \$6,176,845, or 337.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of North Dakota and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$36,211,431, or an average per capita of \$52.94. In 1922 the average per capita was \$60.89, and in 1912, \$20.07.

Of the total debt reported for 1932, \$5,005,185 was for the State government; \$3,777,531 for the counties; \$13,622,105 for the cities, towns, and villages; \$11,693,976 for the school districts; \$530,817 for the townships; and \$1,581,817 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 15.4 percent from 1922 to 1932 and increased 510.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined decreased 9.2 percent from 1922 to 1932 and increased 150.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

All real property subject to taxation is listed and assessed every odd-numbered year with reference to its value on April 1, and personal property is listed and assessed every year with reference to its value on April 1.

All property, real, personal, and mixed, subject to a general property tax, is valued and assessed at 75 percent of the full and true value, except farm buildings and improvements, which are exempted from all taxes. Assessors and boards of review assess and return all taxable property at its full and true value, and the county auditor, after equalization by the State board of equalization, makes the computations necessary to reduce such assessed value to said 75 percent.

The assessed valuation of all property in North Dakota subject to levies of the general property tax was \$880,432,053 in 1932 as compared with \$1,308,315,000 in 1922 and \$293,048,000 in 1912. The per capita assessed valuation increased from \$443.44 in 1912 to \$1,978.54 in 1922, and decreased to \$1,287.18 in 1932.

TAX LEVIES

In North Dakota taxes are collected by the county treasurer for State, county, city, town, school, or other purposes. All real-estate taxes and yearly installments of special assessment taxes on real estate become due on the first day of December of the year in which they are levied.

The total levies of the general property tax for the State and all subdivisions were \$11,875,000 for 1912, \$31,167,000 for 1922, and \$27,931,287 for 1932, this being a per capita of \$17.97, \$47.13, and \$40.84, respectively.

Of the total levies reported for 1932, \$3,328,036 was for the State government; \$6,880,766 for the counties; \$2,637,437 for the cities, towns, and villages; \$12,451,519 for the school districts; \$2,422,194 for the townships; and \$211,335 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$4.05 for 1912, \$2.38 for 1922, and \$3.17 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS *	Esti- mated POPU- lation †	Total	Per capita	Taxes						Special assessments and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, rents, and interest	Earn- ings of pub- lic gen- eral depart- ments	Earn- ings of pub- lic service enter- prises
				Total	General property	Special		Poll	Li- censes and per- mits						
						Inheri- tance	All other								
Grand total.....	684, 000	\$43, 162	\$63. 10	\$28, 646	\$23, 310	\$29	\$242	\$309	\$4, 756	\$1, 346	\$4, 652	\$122	\$2, 257	\$3, 130	\$2, 976
State government.....	684, 000	15, 351	22. 49	6, 070	2, 628	15	223		3, 204		3, 384	120	2, 023	1, 713	2, 059
Counties.....	684, 000	8, 122	11. 87	7, 497	5, 991	14	10		1, 482	103			116	399	
Cities, towns, and vil- lages.....	253, 940	4, 538	17. 87	2, 124	2, 047			7	70	1, 228	158	1	28	68	917
School districts.....		12, 543	(3)	10, 526	10, 224		9	233			1, 110	1	83	824	
Townships.....		2, 354	(3)	2, 261	2, 252			9					6	86	
Other civil divisions.....		2, 224	(3)	168	168					15			1	40	
ADAMS.....	6, 500	275	42. 31	234	214			3	17	3	13		1	19	5
County.....	6, 500	89	13. 69	68	17				17					4	
Cities, towns, and villages.....	1, 978	25	12. 64	17	17					3					5
School districts.....		135	(3)	108	105			3			13		1	13	
Townships.....		26	(3)	24	24									2	
Other civil divisions.....															
BARNES.....	18, 800	992	52. 77	701	641	1	1	9	49	47	31	1	10	46	156
County.....	18, 800	187	9. 95	173	124	1			48	1			6	7	
Cities, towns, and villages.....	8, 176	291	35. 59	80	79				1	46	3	1	1	4	166
School districts.....		417	(3)	355	346		1	8			28		2	32	
Townships.....		90	(3)	86	85			1					1	3	
Other civil divisions.....		7	(3)	7	7										
BENSON.....	13, 400	507	37. 84	435	405			6	24		32	1	7	21	11
County.....	13, 400	167	12. 46	153	129				24				5	9	
Cities, towns, and villages.....	2, 774	30	10. 81	18	18						1				11
School districts.....		248	(3)	204	198			6					2	11	
Townships.....		62	(3)	60	60						31	1		1	

* For an explanation of the population used in computing per capita figures, see text discussion, p. v.

† Includes \$216,227, income taxes, for State purposes only. ‡ Not computed.

* Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, rents, and interest	Earn- ings of pub- lic service enter- prises	
				Total	General property	Special		Poll							Li- censes and per- mits
						Inherit- ance	All other								
BILLINGS.....	3,100	\$105	\$33.87	\$91	\$85				\$2	\$4		\$6		\$6	
County.....	3,100	49	15.81	43	39					4			2	4	
School districts.....		51	()	43	41				2			6		2	
Townships.....		5	()	5	5										
BOTTINEAU.....	14,853	571	38.44	502	463				8	31	\$4	27		3	30
County.....	14,853	180	12.12	169	138					31				2	9
Cities, towns, and villages.....	4,590	47	10.24	36	36						4	2			5
School districts.....		283	()	239	232				7			25		1	18
Townships.....		61	()	58	57				1						3
BOWMAN.....	5,200	216	41.54	183	168				2	13	1	10		3	13
County.....	5,200	69	13.27	65	52					13				2	2
Cities, towns, and villages.....	1,722	16	9.29	9	9						1				6
School districts.....		113	()	91	89				2			10		1	11
Townships.....		18	()	18	18										
BURKE.....	10,100	386	38.22	341	315				5	21		24		4	16
County.....	10,100	142	14.06	135	114					21				1	6
Cities, towns, and villages.....	2,834	17	6.00	14	14							1		1	1
School districts.....		177	()	143	138				5			23		3	8
Townships.....		49	()	48	48										1
Other civil divisions.....		1	()	1	1										
BURLEIGH.....	20,500	973	47.46	683	618				8	57	105	36		18	39
County.....	20,500	252	12.29	238	184					54				4	10
Cities, towns, and villages.....	12,199	355	28.10	127	124					3	105	13		12	6
School districts.....		300	()	253	245				8					2	22
Townships.....		53	()	52	52										1
Other civil divisions.....		13	()	13	13										

CAS.	50,000	2,973	59.46	2,107	1,907	\$1	26	173	506	9	68	16	79	188
County	50,000	2,973	59.46	2,107	1,907	\$1	26	173	506	9	68	16	79	188
Cities, towns, and villages	34,490	1,039	30.12	399	356	1	2	41	435	8	68	4	24	188
School districts		1,093	(*)	988	965		23					4	5	
Townships		1,121	(*)	117	116		1					1	3	
Other civil divisions		59	(*)	45	45								14	
Cavalier	14,564	584	40.13	521	489		6	26	2		27	4	23	7
County	14,564	584	40.13	521	489		6	26	2		27	4	23	7
Cities, towns, and villages	3,693	153	10.51	118	118		1	1	2		3	3	7	
School districts		37	10.02	25	24		6				24	1	15	7
Townships		319	(*)	279	273								1	
Other civil divisions		75	(*)	74	74								1	
Dickey	10,900	538	49.36	482	449		5	28	3		22	2	22	7
County	10,900	538	49.36	482	449		5	28	3		22	2	22	7
Cities, towns, and villages	3,939	168	15.41	162	135		27	1	3		2	1	5	
School districts		51	12.95	38	37		5				20	1	13	7
Townships		238	(*)	204	199								3	
Other civil divisions		77	(*)	74	74								3	
Divide	9,636	317	32.90	269	246		4	17			18	3	27	
County	9,636	317	32.90	269	246		4	17			18	3	27	
Cities, towns, and villages	2,250	102	10.59	92	74	1		17				1	9	
School districts		18	8.00	18	18		4				18	2	16	
Townships		156	(*)	120	115	1							2	
Other civil divisions		40	(*)	38	38								2	
Dunn	9,700	256	26.39	227	208		4	15			15	3	11	
County	9,700	256	26.39	227	208		4	15			15	3	11	
Cities, towns, and villages	1,493	94	9.09	89	74			15				1	4	
School districts		8	5.36	8	8		4				15	2	7	
Townships		148	(*)	124	120									
Other civil divisions		6	(*)	6	6									
Eddy	6,346	255	40.18	222	207		3	12			11	2	12	8
County	6,346	255	40.18	222	207		3	12			11	2	12	8
Cities, towns, and villages	2,612	86	13.55	78	66			12			3	2	6	
School districts		28	10.72	17	17		3				8		5	
Townships		108	(*)	95	92								1	
Other civil divisions		30	(*)	29	29									
Emmons	12,700	371	26.21	306	286			20	4		22	5	33	1
County	12,700	371	26.21	306	286			20	4		22	5	33	1
Cities, towns, and villages	2,890	124	9.76	114	94			20	4		1	3	7	
School districts		19	6.57	11	11						21	1	1	
Townships		210	(*)	185	165								23	
Other civil divisions		16	(*)	15	15								1	
For an explanation of the population used in computing per capita figures, see text discussion, p. v.		2	(*)	1	1								1	

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 * Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA, TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes						Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and con- tributions	High- ways, privi- leges, rents, and interest	Earn- ings of pub- lic service enter- prises	
				Total	General property	Special		Poll	Li- censes and per- mits							
						Inherit- ance	All other									
FOSTER.....	6,400	\$312	\$48.75	\$274	\$257			\$3	\$14	\$2	\$13		\$2	\$21		
County.....	6,400	87	13.59	77	63									1	9	
Cities, towns, and villages.....	16	16	8.26	14	14					2						
School districts.....	1,936	169	()	143	140			3			13			1	12	
Townships.....		38	()	38	38											
Other civil divisions.....		2	()	2	2											
GOLDEN VALLEY.....	4,122	198	48.03	176	163			2	11		10			1	11	
County.....	4,122	62	15.04	58	47				11					1	3	
Cities, towns, and villages.....	16	16	10.80	16	16											
School districts.....	1,482	101	()	84	82			2			10				7	
Townships.....		19	()	18	18										1	
GRAND FORKS.....	32,500	1,643	50.55	1,230	1,126	\$6	\$2	16	80	139	\$2	97	6	67	\$102	
County.....	32,500	392	12.06	369	296		1		76		1		4	18		
Cities, towns, and villages.....	20,470	583	28.48	282	277			1	4	139	1	54	1	4	102	
School districts.....		543	()	466	450		1	15				43	1	33		
Townships.....		94	()	91	91									3		
Other civil divisions.....		31	()	22	22									9		
GRANT.....	10,200	366	35.88	328	305			4	19			19	2	16	1	
County.....	10,200	149	14.61	144	125				19					5		
Cities, towns, and villages.....	14	14	8.47	12	12							1				
School districts.....	1,478	177	()	146	142			4				18	2	11	1	
Townships.....		26	()	26	26											
GRIGGS.....	6,889	271	39.34	241	216			3	22	1	11		1	17		
County.....	6,889	83	12.05	79	61				18					4		
Cities, towns, and villages.....	1,721	27	15.69	26	22				4	1						
School districts.....		126	()	102	99			3			11		1	12		
Townships.....		35	()	34	34									1		

HETTINGER	9,000	337	37.44	291	292	1	1	4	23	2	1	17	4	10	12
County.....	9,000	111	13.11	111	87	1	1	—	23	—	1	—	3	3	—
Cities, towns, and villages.....	2,255	127	11.97	113	135	—	—	—	23	2	—	—	1	7	12
School districts.....	—	165	(3)	140	135	—	1	4	—	—	—	17	—	—	—
Townships.....	—	27	(3)	27	27	—	—	—	—	—	—	—	—	—	—
KIDDER	8,100	274	33.83	243	223	—	—	4	16	—	—	15	4	12	—
County.....	8,100	79	9.75	74	58	—	—	—	16	—	—	—	2	3	—
Cities, towns, and villages.....	1,661	8	4.82	7	7	—	—	—	—	—	—	1	—	—	—
School districts.....	—	153	(3)	129	125	—	—	4	—	—	—	14	2	8	—
Townships.....	—	34	(3)	33	33	—	—	—	—	—	—	—	—	1	—
LA MOURE	11,517	521	45.24	453	419	1	1	5	28	7	—	26	4	25	6
County.....	11,517	163	14.15	154	126	1	1	—	27	—	—	2	2	5	—
Cities, towns, and villages.....	3,375	42	12.44	27	26	—	—	—	1	5	—	2	1	1	6
School districts.....	—	249	(3)	207	202	—	—	5	—	—	—	24	1	17	—
Townships.....	—	66	(3)	64	64	—	—	—	—	—	—	—	—	2	—
Other civil divisions.....	—	1	(3)	1	1	—	—	—	—	—	—	—	—	—	—
LOGAN	8,200	106	23.90	168	151	—	—	3	14	—	—	15	1	12	—
County.....	8,200	77	5.39	72	58	—	—	—	14	—	—	—	1	4	—
Cities, towns, and villages.....	1,596	8	5.01	6	6	—	—	—	—	—	—	1	—	1	—
School districts.....	—	98	(3)	76	73	—	—	3	—	—	—	14	—	6	—
Townships.....	—	15	(3)	14	14	—	—	—	—	—	—	—	—	1	—
MC HENRY	15,439	609	39.45	595	489	—	—	7	29	4	2	38	5	30	5
County.....	15,439	195	12.63	192	154	—	—	—	28	1	2	1	1	9	—
Cities, towns, and villages.....	4,283	37	8.64	36	25	—	—	—	1	3	—	—	—	—	5
School districts.....	—	306	(3)	248	241	—	—	7	—	—	—	37	—	19	—
Townships.....	—	71	(3)	68	68	—	—	—	—	—	—	—	1	2	—
MCINTOSH	9,700	223	22.99	193	174	—	—	4	15	—	—	14	4	12	—
County.....	9,700	103	10.62	96	82	—	—	—	14	—	—	—	2	5	—
Cities, towns, and villages.....	3,289	9	2.74	8	7	—	—	—	1	—	—	1	—	—	—
School districts.....	—	109	(3)	87	83	—	—	4	—	—	—	13	2	7	—
Townships.....	—	2	(3)	2	2	—	—	—	—	—	—	—	—	—	—
MC KENZIE	9,700	300	30.93	251	227	—	—	4	20	15	1	18	4	11	—
County.....	9,700	113	11.65	106	86	—	—	—	20	—	—	—	3	4	—
Cities, towns, and villages.....	1,474	7	4.75	6	6	—	—	—	—	—	1	—	—	—	—
School districts.....	—	135	(3)	109	105	—	—	4	—	—	—	18	1	7	—
Townships.....	—	30	(3)	30	30	—	—	—	—	—	—	—	—	—	—
Other civil divisions.....	—	15	(3)	—	—	—	—	—	—	16	—	—	—	—	—
MCLEAN	18,100	479	26.46	389	343	—	—	7	38	3	—	32	5	44	6
County.....	18,100	120	6.63	106	68	—	1	—	37	—	—	—	2	12	—
Cities, towns, and villages.....	4,825	34	7.05	22	21	—	—	—	1	3	—	2	1	1	6
School districts.....	—	292	(3)	231	224	—	—	7	—	—	—	30	2	29	—
Townships.....	—	33	(3)	30	30	—	—	—	—	—	—	—	—	3	—

: Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion assess- ments	High- way privi- leges, rents, and depart- ment interest	Earn- ings of gen- eral depart- ments	Earn- ings of pub- lic service enter- prises	
				Total	Gen- eral prop- erty	Special		Poll							Li- censes and per- mits
						Inheri- tance	All other								
MERCER.....	9,700	\$229	\$23.61	\$201	\$179	.....	.....	\$4	\$18	\$13	.....	\$1	\$7	\$2	.....
County.....	9,700	86	8.87	84	67	.....	.....	.....	17	.....	.....	.....	2	.....	.....
Cities, towns, and villages.....	2,660	17	6.39	10	9	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
School districts.....	.....	126	(^c)	107	103	.....	.....	4	.....	13	.....	1	5	.....	.....
MORTON.....	19,800	773	39.04	602	549	.....	.....	8	45	46	.....	9	33	34	.....
County.....	19,800	276	13.94	265	220	.....	.....	.....	45	.....	.....	5	6	.....	.....
Cities, towns, and villages.....	8,485	148	17.44	54	54	.....	.....	.....	.....	6	.....	.....	5	.....	.....
School districts.....	.....	313	(^c)	262	244	.....	.....	8	.....	40	.....	3	18	34	.....
Townships.....	.....	24	(^c)	23	23	.....	.....	.....	.....	.....	.....	.....	1	.....	.....
Other civil divisions.....	.....	12	(^c)	8	8	.....	.....	.....	.....	.....	.....	1	3	.....	.....
MOUNTAIN.....	13,800	445	32.25	363	330	.....	.....	6	27	25	.....	4	48	4	.....
County.....	13,800	143	10.36	123	96	.....	.....	.....	27	.....	.....	2	18	.....	.....
Cities, towns, and villages.....	2,276	17	7.47	8	8	.....	.....	.....	.....	1	.....	.....	3	.....	.....
School districts.....	.....	227	(^c)	181	175	.....	.....	6	.....	24	.....	2	20	4	.....
Townships.....	.....	58	(^c)	51	51	.....	.....	.....	.....	.....	.....	.....	7	.....	.....
NELSON.....	10,203	416	40.77	359	331	\$1	.....	5	22	20	.....	2	28	3	.....
County.....	10,203	108	10.59	102	79	1	.....	.....	22	.....	.....	1	5	.....	.....
Cities, towns, and villages.....	3,068	39	12.71	30	30	.....	.....	.....	.....	2	.....	.....	.....	.....	.....
School districts.....	.....	214	(^c)	174	169	.....	.....	5	.....	18	.....	1	21	3	.....
Townships.....	.....	55	(^c)	53	53	.....	.....	.....	.....	.....	.....	.....	2	.....	.....
OLIVER.....	4,262	112	26.28	102	92	.....	.....	2	8	6	.....	2	2	.....	.....
County.....	4,262	56	13.14	53	45	.....	.....	.....	8	.....	.....	2	1	.....	.....
Cities, towns, and villages.....	233	1	3.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	.....	54	(^c)	47	45	.....	.....	2	.....	6	.....	.....	.....	.....	.....
Townships.....	.....	1	(^c)	1	1	.....	.....	.....	.....	.....	.....	.....	1	.....	.....

PERRIN County Cities, towns, and villages. School districts Townships	14,757	559	37.98	476	438			9	29	10		29		3	28	3
	14,757	176	11.93	158	129				29	6				2	10	
	4,882	45	9.82	32	31			1		4		4		1	2	3
		269	(*)	222	215			7				25			5	
PIERCE County Cities, towns, and villages. School districts Townships	9,074	324	35.71	281	253	1	\$1	4	17	2	\$1	18		4	12	6
	9,074	114	12.56	108	89	1	1		17		1			2	3	
	1,572	25	13.35	14	14					2		3				6
		164	(*)	139	135			4				15		2	8	
RAMSEY County Cities, towns, and villages. School districts Townships	16,400	807	49.21	647	601	1	1	6	38	67		37		8	48	
	16,400	219	13.35	196	157	1			38					6	17	
	7,530	152	20.19	71	71					67		11		3	7	
		350	(*)	291	291		1	6				26		2	24	
RANSOM County Cities, towns, and villages. School districts Townships	10,983	480	43.70	412	379			6	27	5	1	27		3	26	6
	10,983	127	11.56	117	91				26					1	9	
	3,922	45	11.47	29	28			5	1	5	1	4		2		6
		244	(*)	206	201			1				23			13	
RENNEL County Cities, towns, and villages. School districts Townships	7,263	287	39.52	242	220			5	17	3		16		3	23	
	7,263	81	11.15	73	56				17					1	7	
	1,801	12	6.66	8	8			4		3		1		2		
		155	(*)	125	121							15			3	
RICHLAND County Cities, towns, and villages. School districts Townships	21,000	806	38.38	691	616		4	11	60	29		27		4	33	22
	21,000	227	10.81	217	155		4		58					2	8	
	7,399	114	15.41	58	56				2	29				1	4	22
		379	(*)	331	320			11				27		1	20	
ROLETTE County Cities, towns, and villages. School districts Townships	10,900	265	24.31	222	204			4	14			15		2	26	
	10,900	94	8.62	90	76				14					1	3	
	2,308	14	6.07	13	13									1	1	
		147	(*)	109	105			4				15		1	22	
SARGENT County Cities, towns, and villages. School districts Townships	9,298	423	45.49	367	341			6	20	19		18		3	16	
	9,298	130	13.98	105	85				20	19				2	4	
	2,130	16	7.51	15	15							1		1		
		211	(*)	182	177			5				17			11	
SARGENT County Cities, towns, and villages. School districts Townships	9,298	423	45.49	367	341			6	20	19		18		3	16	
	9,298	130	13.98	105	85				20	19				2	4	
	2,130	16	7.51	15	15							1		1		
		211	(*)	182	177			5				17			11	

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pen- sion as- sess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of pub- lic ser- vice en- ter- prises	Earn- ings of gen- eral de- part- ments	
		Total		Gen- eral prop- erty	Special		Poll	Li- censes and per- mits									
					Inheri- tance	All other											
SHERIDAN																	
County	7,373	\$200	\$27.13	\$175	\$159		\$3	\$13	\$2	\$8		\$2	\$9	\$4			
Cities, towns, and villages	7,373	68	9.22	63	50			13					4				
School districts	1,398	12	8.58	6	6				2								
Townships		112	(*)	98	95		3			8			1	5		4	
		8	(*)	8	8												
SIOUX																	
County	4,900	129	26.33	103	96		1	6		7			2	17			
Cities, towns, and villages	4,900	46	9.39	43	37			6					3				
School districts	351	2	5.70	2	2												
Townships		77	(*)	54	53		1			7			2	14			
		4	(*)	4	4												
SLOPE																	
County	4,150	161	38.80	132	121		2	9	3	9			1	13	3		
Cities, towns, and villages	4,150	58	13.98	51	42			9					1	6			
School districts	862	9	10.44	3	3				3						3		
Townships		77	(*)	61	59		2			9				7			
		17	(*)	17	17												
STARK																	
County	15,600	564	36.15	456	413		6	36	31	25			5	24	23		
Cities, towns, and villages	15,600	192	12.31	183	149			34					3	6			
School districts	6,651	123	18.49	56	54			2	31	6			1	6	23		
Townships		241	(*)	209	202		6			19			1	12			
		8	(*)	8	8												
STEELE																	
County	6,972	335	48.05	305	285	\$1	3	16		14			3	13			
Cities, towns, and villages	6,972	114	16.35	110	93	1		16					1	3			
School districts	1,627	18	11.06	15	15					3							
Townships		163	(*)	143	140		3			11			2	7			
		40	(*)	37	37									3			

STUTSMAN	28,400	1,030	39.02	848	779	13	56	67	\$1	36	8	47	23
County.....	28,400	1,030	39.02	224	170	---	---	---	---	---	3	13	---
Cities, towns, and villages.....	28,400	1,030	39.02	224	170	---	---	---	---	---	3	13	---
School districts.....	11,353	477	17.35	108	92	2	2	67	1	2	1	---	23
Townships.....	---	473	(3)	405	305	11	---	---	---	34	3	30	---
Other civil divisions.....	---	112	(3)	107	107	---	---	---	---	---	1	4	---
	---	8	(3)	8	8	---	---	---	---	---	---	---	---
TOWNER	8,400	324	38.57	276	258	1	3	16	2	15	3	26	---
County.....	8,400	324	38.57	276	258	1	3	16	2	15	3	26	---
Cities, towns, and villages.....	2,706	116	5.17	102	86	---	16	---	---	---	2	12	---
School districts.....	---	153	(3)	130	126	1	---	2	---	---	1	12	---
Townships.....	---	36	(3)	35	35	3	---	---	---	15	1	1	---
	---	---	---	---	---	---	---	---	---	---	---	---	---
TRAIL	12,700	606	47.72	485	447	1	6	31	16	22	5	41	37
County.....	12,700	606	47.72	485	447	1	6	31	16	22	5	41	37
Cities, towns, and villages.....	4,581	200	15.75	154	154	1	30	---	---	---	1	11	---
School districts.....	---	89	19.43	32	32	---	1	14	---	2	1	2	37
Townships.....	---	254	(3)	200	200	6	---	---	---	20	2	26	---
Other civil divisions.....	---	62	(3)	60	60	---	---	---	---	---	---	2	---
	---	1	(3)	1	1	---	---	---	---	---	---	---	---
WALSH	20,200	765	37.87	648	598	---	11	39	23	31	5	36	22
County.....	20,200	765	37.87	648	598	---	11	39	23	31	5	36	22
Cities, towns, and villages.....	7,299	111	15.21	59	58	1	---	---	---	---	3	16	---
School districts.....	---	291	(3)	248	239	0	---	22	---	2	---	12	22
Townships.....	---	80	(3)	78	77	1	---	---	---	29	2	12	---
Other civil divisions.....	---	2	(3)	2	2	---	---	---	---	---	---	2	---
	---	---	---	---	---	---	---	---	---	---	---	---	---
WARD	34,400	1,377	40.03	1,035	935	2	14	84	129	44	10	87	72
County.....	34,400	1,377	40.03	1,035	935	2	14	84	129	44	10	87	72
Cities, towns, and villages.....	21,140	364	10.58	340	265	1	---	83	---	---	3	12	---
School districts.....	---	329	15.56	114	113	---	1	129	---	2	1	11	72
Townships.....	---	572	(3)	473	459	1	13	---	---	42	6	51	---
Other civil divisions.....	---	78	(3)	76	75	---	1	---	---	---	---	2	---
	---	34	(3)	23	23	---	---	---	---	---	---	11	---
WELLS	13,300	495	37.22	404	369	---	6	29	18	1	7	29	14
County.....	13,300	495	37.22	404	369	---	6	29	18	1	7	29	14
Cities, towns, and villages.....	4,167	134	10.08	115	87	---	28	---	1	---	4	14	---
School districts.....	---	62	14.83	30	29	---	1	18	---	---	---	---	14
Townships.....	---	250	(3)	212	206	6	---	---	---	22	2	14	---
Other civil divisions.....	---	47	(3)	45	45	---	---	---	---	---	1	---	---
	---	2	(3)	2	2	---	---	---	---	---	---	---	---
WILLIAMS	19,800	821	41.46	676	628	1	8	39	13	51	9	50	21
County.....	19,800	821	41.46	676	628	1	8	39	13	51	9	50	21
Cities, towns, and villages.....	7,994	208	10.51	195	156	---	39	---	---	---	4	9	---
School districts.....	---	118	14.76	66	66	---	---	13	1	16	1	---	21
Townships.....	---	405	(3)	334	325	1	8	---	---	35	3	33	---
Other civil divisions.....	---	83	(3)	75	75	---	---	---	---	---	1	1	---
	---	7	(3)	6	6	---	---	---	---	---	---	---	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, depart- ments, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
Grand total.....	253,940	\$4,538	\$17.87	\$2,124	\$2,047	87	370	\$1,298	\$14	\$158	\$1	\$98	\$68	\$917
8,000 to 30,000 population.....	84,700	2,370	27.98	934	881	4	49	868	11	65	18	21	453	
Fargo.....	29,700	993	33.43	382	320	1	41	430	8		4	4	185	
Grand Forks.....	17,600	646	31.02	267	262	1	4	137	1	52	1	3	85	
Minot.....	17,100	302	17.66	95	95			129				9	69	
Bismarck.....	11,800	351	29.75	124	121		3	105	1	13	12	5	91	
Jamestown.....	8,500	178	20.94	86	83	2	1	67	1		1		23	
2,500 to 8,000 population.....	32,199	826	25.65	296	292		4	232		31	4	21	242	
Devils Lake.....	5,451	136	24.95	58	58			67		9		2	156	
Valley City.....	5,268	267	50.83	63	62		1	44			1	3	21	
Williston.....	5,106	97	19.00	49	49			13		13	1		30	
Mandan.....	5,037	114	22.63	34	34			44		4		2	6	
Dickinson.....	5,025	111	22.09	47	45		2	30		5	1	3	22	
Wahpeton.....	3,176	46	14.48	16	15		1	13		1	1	3	13	
Grafton.....	3,136	55	17.54	29	28			21				5		
Less than 2,500 population.....	137,041	1,342	9.79	894	874	3	17	128	3	62	1	6	26	222

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GOVERNMENTAL-COST PAYMENTS										
	Total	Per capita	Operation and maintenance of general departments						Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous
Grand total	\$44,766	\$65.45	\$31,417	.....	.....	.....	.....	.....	.....	\$3,976	\$3,819
State government.....	16,392	23.83	18,401	\$629	\$453	\$322	\$1,240	\$1,310	\$3,418	\$12	\$239
Counties.....	8,741	12.78	6,465	2,403	262	90	765	1,827	302	11	775
Cities, towns, and villages.....	3,955	15.57	2,249	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	13,225	(4)	11,942	.....	.....	.....	.....	.....	11,942	.....	.....
Townships.....	2,327	(4)	2,186	.....	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	216	(4)	174	.....	.....	.....	.....	.....	.....	162	12
ADAMS	280	43.08	234	.....	.....	.....	.....	.....	.....	.....	.....
County.....	91	14.00	68	31	3	1	6	10	4	.....	13
Cities, towns, and villages.....	19	9.61	9	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	147	(4)	136	.....	.....	.....	.....	.....	136	.....	.....
Townships.....	22	(4)	21	.....	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	1	(4)	.....	.....	.....	.....	.....	.....	.....	.....	.....
BARNES	1,023	54.41	702	.....	.....	.....	.....	.....	.....	.....	.....
County.....	297	15.80	151	64	6	2	9	52	7	.....	11
Cities, towns, and villages.....	224	27.40	80	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	408	(4)	380	.....	.....	.....	.....	.....	380	.....	.....
Townships.....	85	(4)	83	.....	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	9	(4)	8	.....	.....	.....	.....	.....	.....	8	.....
BENSON	535	39.93	453	.....	.....	.....	.....	.....	.....	.....	.....
County.....	175	13.06	131	45	5	1	9	31	23	.....	17
Cities, towns, and villages.....	22	7.93	12	.....	.....	.....	.....	.....	.....	.....	.....
School districts.....	272	(4)	250	.....	.....	.....	.....	.....	250	.....	.....
Townships.....	66	(4)	60	.....	.....	.....	.....	.....	.....	.....	.....

* Includes \$10,106, payments for libraries, and \$768,197 for development and conservation of natural resources by State government.

* Not available by departments.

* Not computed.

* Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation	Miscellaneous			
BILLINGS.....	\$112	\$36.13	\$105	\$23	\$2	\$1	\$10	\$6					\$7	
County.....	51	16.45	45										6	
School districts.....	57	(^a)	56										1	
Townships.....	4	(^a)	4											
BOTWINEAU.....	545	36.69	493											
County.....	149	10.03	120	51	7		2	37	6			\$4	18	\$30
Cities, towns, and villages.....	39	8.50	24									4	4	25
School districts.....	283	(^a)	286						286				9	9
Townships.....	64	(^a)	63										5	2
													1	1
BOWMAN.....	251	48.27	206											
County.....	86	16.54	55	27	4	1	6	10	3		4	5	12	28
Cities, towns, and villages.....	21	12.20	14										4	4
School districts.....	127	(^a)	121						121				5	27
Townships.....	17	(^a)	16										6	
													1	1
BURKE.....	440	43.56	351											
County.....	162	16.04	97	49	4	1	2	29	4		8	1	18	70
Cities, towns, and villages.....	26	9.17	19										2	63
School districts.....	201	(^a)	185						185			1	1	5
Townships.....	49	(^a)	49										14	2
Other civil divisions.....	1	(^a)	1							\$1			1	
BURLEIGH.....	1,026	50.05	686											
County.....	361	17.61	203	79	5	2	28	66	5	4	14	37	123	180
Cities, towns, and villages.....	255	20.90	106										7	151
School districts.....	343	(^a)	320						320				101	11
Townships.....	55	(^a)	49										13	10
Other civil divisions.....	12	(^a)	8							8			2	4

CASS	2, 452	49. 04	1, 974	133	8	3	70	218	9	52	98	182	108
County	652	13. 04	493	48	7	1	46	28	4	4	5	23	33
Cities, towns, and villages	641	18. 59	386	49	4	1	25	30	6	12	7	36	47
School districts	994	(3)	945	287	(3)	25	287	287	287	7	7	33	36
Townships	112	(3)	104	72	(3)	72	72	72	72	1	1	33	9
Other civil divisions	53	(3)	46									2	2
CAVALIER	601	41. 29	511										
County	163	11. 20	127	48	4	1	25	30	6	12	7	36	47
Cities, towns, and villages	34	9. 21	25	287	(3)	25	287	287	287	7	7	33	36
School districts	329	(3)	287	72	(3)	72	72	72	72	1	1	33	9
Townships	75	(3)	46									2	2
Other civil divisions													
DICKER	508	46. 61	447										
County	161	14. 77	188	48	7	1	46	28	4	4	5	23	33
Cities, towns, and villages	53	13. 46	38	49	4	1	25	30	6	12	7	36	47
School districts	217	(3)	201	287	(3)	25	287	287	287	7	7	33	36
Townships	74	(3)	67	72	(3)	72	72	72	72	1	1	33	9
Other civil divisions	3	(3)	3									2	2
DIVIDE	381	39. 54	332										
County	108	11. 21	90	45	3	1	6	29	4	2		36	13
Cities, towns, and villages	19	8. 44	12	45	3	1	6	29	4	2		10	8
School districts	209	(3)	187	187	(3)	187	187	187	187			7	7
Townships	43	(3)	41	41	(3)	41	41	41	41			18	4
Other civil divisions	2	(3)	2							2		1	1
DUNN	315	32. 47	255										
County	129	13. 30	86	45	5	2	4	17	5	8		20	40
Cities, towns, and villages	8	5. 36	6	45	5	2	4	17	5	8		5	38
School districts	171	(3)	156	156	(3)	156	156	156	156			1	1
Townships	7	(3)	7									14	1
Other civil divisions													
EDDY	275	43. 33	252										
County	95	13. 44	97	27	4		32	19	3	12	8	10	5
Cities, towns, and villages	35	13. 40	21	27	4		32	19	3	12	8	1	1
School districts	115	(3)	109	109	(3)	109	109	109	109			5	2
Townships	23	(3)	23									5	1
Other civil divisions	2	(3)	2							2		2	2
EMMONS	326	25. 67	294										
County	99	7. 56	83	25	6	2	17	15	4	14	2	18	12
Cities, towns, and villages	15	5. 19	1	25	6	2	17	15	4	14	2	1	12
School districts	198	(3)	183	183	(3)	183	183	183	183			2	2
Townships	15	(3)	15									15	15
Other civil divisions	2	(3)	2							2			

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation				Miscellaneous
FOSTER.....	\$283	\$44.22	\$267	\$31	\$2		\$13	\$19	\$3		\$6	\$11	\$5	
County.....	75	11.72	74										1	
Cities, towns, and villages.....	16	8.26	11									3	2	
School districts.....	155	(4)	147						147			7	1	
Townships.....	35	(4)	33									1	1	
Other civil divisions.....	2	(4)	2							\$2				
GOLDEN VALLEY.....	191	46.34	182										6	
County.....	49	11.89	43	23	3		4	8	3		2	3	1	
Cities, towns, and villages.....	16	10.80	16									1	5	
School districts.....	108	(4)	106						106			2		
Townships.....	18	(4)	17										1	
GRAND FORKS.....	1,822	56.37	1,273	106	8	\$3	17	155	8		10	106	370	
County.....	386	12.15	308										188	
Cities, towns, and villages.....	620	30.29	527									87	123	
School districts.....	697	(4)	528						528			17	152	
Townships.....	91	(4)	87									4	4	
Other civil divisions.....	29	(4)	25							25		1	3	
GRANT.....	466	45.69	364										23	
County.....	198	19.41	153	44	3	1	22	13	4		66	78	21	
Cities, towns, and villages.....	13	8.80	9									3	24	
School districts.....	230	(4)	179						179			1	1	
Townships.....	25	(4)	23									1	1	
GRIGGS.....	266	38.61	246									8	12	
County.....	68	9.87	58	28	3	1	2	15	4		5	3	10	
Cities, towns, and villages.....	22	12.76	19										3	
School districts.....	135	(4)	129									5	1	
Townships.....	41	(4)	40						129			1	1	

HETTINGER.....	379	42.11	274	35	3	1	9	11	4	7	9	45	51
County.....	124	13.78	70	7								6	43
Cities, towns, and villages.....	23	10.20	172						172		9	7	3
School districts.....	207	(6)	25									32	
Townships.....	25	(6)											
KIDDER.....	302	37.28	255	29	4	2	10	12	5	7		18	29
County.....	90	11.11	69	8									21
Cities, towns, and villages.....	8	4.82	149						149			17	7
School districts.....	173	(6)	23									1	1
Townships.....	31	(6)											
LA MOURE.....	508	44.11	414	44	13	1	12	23	5	2	1	27	66
County.....	165	14.33	109									1	55
Cities, towns, and villages.....	41	12.15	28									7	5
School districts.....	247	(6)	224						224		1	19	4
Townships.....	54	(6)	52							1		4	2
Other civil divisions.....	1	(6)	1										
LOGAN.....	193	23.54	183									6	4
County.....	65	7.93	62	31	3		11	12	3	2		1	2
Cities, towns, and villages.....	4	2.51	4										
School districts.....	112	(6)	106						106			5	1
Townships.....	12	(6)	11										1
MCKENRY.....	642	41.58	509									46	82
County.....	174	11.27	120	37	3	4	14	37	5	20	5	5	49
Cities, towns, and villages.....	43	10.04	21								5	6	11
School districts.....	354	(6)	308						308			35	11
Townships.....	71	(6)	60										11
MCKINOSH.....	254	28.19	212									17	25
County.....	105	10.82	78	22	14	1	22	8	3	8		6	21
Cities, towns, and villages.....	14	4.26	12									1	1
School districts.....	134	(6)	121						121			10	3
Townships.....	1	(6)	1										
MCKENZIE.....	393	40.52	331									38	26
County.....	161	16.60	115	46	4	2	12	27	5	17		23	23
Cities, towns, and villages.....	181	4.75	6									1	1
School districts.....	32	(6)	170						170			11	
Townships.....	12	(6)	12									1	3
Other civil divisions.....										12			
MCLAN.....	583	32.21	401									4	59
County.....	198	10.94	143	54	6	1	6	47	8	21	4	5	55
Cities, towns, and villages.....	37	7.67	286									23	4
School districts.....	313	(6)	34						286			1	
Townships.....	33	(6)											

: Not computed.

PEMBINA.....	463	42	10	1	14	34	5	28	2	28	63
County.....	134	10									57
Cities, towns, and villages.....	33										1
School districts.....	233						233			25	3
Townships.....	63									1	2
PIERCE.....	275	39	4	1	10	27	5	7	2	18	18
County.....	108									4	11
Cities, towns, and villages.....	25									3	2
School districts.....	159						144			11	4
Townships.....	21										1
RAMSEY.....	635	67	5	2	14	43	5	24		36	85
County.....	160										78
Cities, towns, and villages.....	95									18	
School districts.....	329						313			15	1
Townships.....	77									1	1
Other civil divisions.....	15							8		2	5
RANSOM.....	383	45	5	2	8	22	5	9	3	17	49
County.....	115										19
Cities, towns, and villages.....	47										5
School districts.....	239						209			4	5
Townships.....	57									12	18
Other civil divisions.....	4									1	7
RENVILLE.....	352	33	3	1	6	18	3	3		44	19
County.....	81										14
Cities, towns, and villages.....	15									4	3
School districts.....	217						175			40	2
Townships.....	39										
RICHLAND.....	783	57	7	2	16	37	7	12	15	72	98
County.....	219										81
Cities, towns, and villages.....	105									33	3
School districts.....	383						332			38	13
Townships.....	76									1	1
ROLETTE.....	319	36	4	3	20	28	4			6	38
County.....	140									2	37
Cities, towns, and villages.....	15										
School districts.....	153						148			4	1
Townships.....	11										
SARGENT.....	355	34	8	1	4	14	4	17		14	21
County.....	17									2	13
Cities, towns, and villages.....	14										
School districts.....	183						170			11	2
Townships.....	61									1	6

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Recreation				Miscellaneous
SHERIDAN	\$235	\$31.87	\$189	\$27	\$3	\$1	\$11	\$14			\$3	\$17	\$26
County	90	12.21	61	5					\$4		3	6	23
Cities, towns, and villages	9	6.44										1	
School districts	126	(^c)	114						114			10	2
Townships	10	(^c)	9										1
STOUT	138	28.16	112	21	2	1	7	2	3			14	12
County	49	10.00	37	3								6	6
Cities, towns, and villages	3	8.55											
School districts	79	(^c)	68						68			8	3
Townships	7	(^c)	4										3
SLOPE	167	40.24	154	24	4	1	5	5	3		3	9	.1
County	49	11.81	46								3	3	
Cities, towns, and villages	7	8.12	4										
School districts	95	(^c)	88						88			6	
Townships	16	(^c)	16										1
STARK	521	33.40	434	47	5	3	18	31	6		16	46	25
County	168	10.77	136									20	12
Cities, towns, and villages	105	15.79	59								16	20	10
School districts	240	(^c)	232						232			6	2
Townships	8	(^c)	7										1
STEELE	347	49.77	280									13	54
County	108	15.49	80	25	3	2	20	21	3			1	27
Cities, towns, and villages	21	12.91	15									2	4
School districts	172	(^c)	148						148			10	14
Townships	46	(^c)	37										9

STUTSMAN	1,059	40.11	857	57	7	4	31	57	8	13	23	167
County.....	273	10.34	200	---	---	---	---	---	---	---	2	71
Cities, towns, and villages.....	192	16.91	94	---	---	---	---	---	---	36	3	82
School districts.....	472	(6)	450	---	---	---	---	---	450	13	16	6
Townships.....	115	(6)	107	---	---	---	---	---	1	7	1	7
Other civil divisions.....	7	(6)	6	---	---	---	---	---	\$6	---	---	1
TOWNER	343	40.83	315	---	---	---	---	---	---	---	---	18
County.....	100	11.90	86	33	4	2	4	23	3	16	10	14
Cities, towns, and villages.....	19	7.02	17	---	---	---	---	---	---	---	2	2
School districts.....	188	(6)	178	---	---	---	---	---	178	---	8	2
Townships.....	36	(6)	34	---	---	---	---	---	---	---	---	2
TRAIL	557	43.86	433	---	---	---	---	---	---	---	---	65
County.....	180	14.17	112	40	4	1	16	34	5	12	6	62
Cities, towns, and villages.....	82	17.90	37	---	---	---	---	---	---	---	---	2
School districts.....	242	(6)	232	---	---	---	---	---	232	34	11	8
Townships.....	52	(6)	51	---	---	---	---	---	---	---	---	1
Other civil divisions.....	1	(6)	1	---	---	---	---	---	1	---	---	---
WALSH	723	35.79	607	---	---	---	---	---	---	---	---	76
County.....	257	12.72	188	46	7	1	18	50	41	24	20	69
Cities, towns, and villages.....	88	12.06	58	---	---	---	---	---	---	---	---	3
School districts.....	287	(6)	274	---	---	---	---	---	274	---	10	4
Townships.....	89	(6)	85	---	---	---	---	---	---	---	---	---
Other civil divisions.....	2	(6)	2	---	---	---	---	---	---	---	---	---
WARD	1,651	47.99	1,305	---	---	---	---	---	---	---	---	118
County.....	491	14.27	431	130	7	7	68	161	9	48	147	32
Cities, towns, and villages.....	370	17.50	246	---	---	---	---	---	---	---	28	8
School districts.....	672	(6)	528	---	---	---	---	---	528	81	33	70
Townships.....	82	(6)	75	---	---	---	---	---	---	---	1	6
Other civil divisions.....	36	(6)	25	---	---	---	---	---	25	---	6	8
WELLS	489	36.77	425	---	---	---	---	---	---	---	---	35
County.....	143	10.73	110	37	5	1	11	35	4	23	22	27
Cities, towns, and villages.....	49	11.70	27	---	---	---	---	---	---	---	---	5
School districts.....	248	(6)	235	---	---	---	---	---	235	7	10	2
Townships.....	47	(6)	45	---	---	---	---	---	---	---	11	1
Other civil divisions.....	2	(6)	2	---	---	---	---	---	---	---	1	---
WILLIAMS	899	45.40	694	---	---	---	---	---	---	---	---	101
County.....	216	10.91	172	53	6	7	14	58	5	29	86	28
Cities, towns, and villages.....	164	20.52	61	---	---	---	---	---	---	---	30	55
School districts.....	424	(6)	376	---	---	---	---	---	376	18	37	11
Townships.....	87	(6)	80	---	---	---	---	---	---	---	2	6
Other civil divisions.....	8	(6)	5	---	---	---	---	---	---	---	1	2

* Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$3,955	\$15.57	\$2,249	\$845	\$664	\$397
8,000 to 30,000 population.....	1,943	22.94	1,067	295	340	241
Fargo.....	608	20.47	356	97	121	34
Grand Forks.....	571	32.44	308	71	82	110
Minot.....	337	19.71	221	78	34	4
Bismarck.....	252	21.36	103	37	101	11
Jamestown.....	175	20.59	79	12	2	82
2,500 to 8,000 population.....	696	21.62	302	174	144	76
Devils Lake.....	79	14.49	62	-----	17	-----
Valley City.....	199	37.78	58	116	16	9
Williston.....	147	28.79	47	18	28	54
Mandan.....	98	19.46	33	17	45	3
Dickinson.....	94	18.71	51	14	19	10
Wahpeton.....	44	13.85	22	9	13	-----
Grafton.....	35	11.16	29	-----	6	-----
Less than 2,500 population.....	1,316	9.60	880	176	180	80

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$83,086	\$66,907	\$10,901	\$5,278	\$36,211	\$52.94
State government.....	45,449	44,192	-----	1,257	5,005	7.32
Counties.....	5,228	3,774	526	928	3,777	5.52
Cities, towns, and villages.....	14,748	5,044	9,032	672	13,622	53.64
School districts.....	15,432	13,396	-----	2,036	11,694	(¹)
Townships.....	558	206	-----	352	531	(¹)
Other civil divisions.....	1,671	295	1,343	33	1,582	(¹)
ADAMS.....	380	296	20	64	256	39.38
County.....	29	-----	-----	29	29	4.46
Cities, towns, and villages.....	97	77	20	-----	84	42.47
School districts.....	249	218	-----	31	138	(¹)
Townships.....	5	1	-----	4	5	(¹)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BARNES.....	818	494	243	81	575	30.59
County.....	43	-----	5	38	43	2.29
Cities, towns, and villages.....	324	78	238	8	206	25.20
School districts.....	439	411	-----	28	317	(¹)
Townships.....	7	-----	-----	7	5	(¹)
Other civil divisions.....	5	5	-----	-----	4	(¹)
BENSON.....	398	337	1	60	323	24.10
County.....	17	-----	-----	17	17	1.27
Cities, towns, and villages.....	77	56	1	20	75	27.04
School districts.....	301	280	-----	21	228	(¹)
Townships.....	3	1	-----	2	3	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BILLINGS	\$150	\$136	—	\$14	\$81	\$26.13
County.....	107	101	—	6	62	20.00
School districts.....	35	27	—	8	15	(1)
Townships.....	8	8	—	—	4	(1)
BOTTINEAU	445	295	\$68	82	383	25.79
County.....	15	—	—	15	15	1.01
Cities, towns, and villages.....	182	95	68	19	161	35.08
School districts.....	242	199	—	43	201	(1)
Townships.....	6	1	—	5	6	(1)
BOWMAN	338	214	1	123	266	51.15
County.....	68	45	—	23	61	11.73
Cities, towns, and villages.....	111	34	1	76	94	54.59
School districts.....	154	135	—	19	106	(1)
Townships.....	5	—	—	5	5	(1)
BURKE	433	348	1	84	309	30.59
County.....	49	25	—	24	48	4.75
Cities, towns, and villages.....	23	18	1	4	20	7.06
School districts.....	346	299	—	47	226	(1)
Townships.....	14	6	—	8	14	(1)
Other civil divisions.....	1	—	—	1	1	(1)
BURLEIGH	2,280	1,140	1,049	91	2,022	98.63
County.....	325	260	11	54	295	14.39
Cities, towns, and villages.....	1,617	577	1,038	2	1,459	122.06
School districts.....	304	273	—	31	207	(1)
Townships.....	27	24	—	3	24	(1)
Other civil divisions.....	7	6	—	1	7	(1)
CASS	3,353	831	2,274	248	3,090	61.80
County.....	258	—	258	—	203	4.06
Cities, towns, and villages.....	2,186	84	2,016	86	2,179	63.18
School districts.....	874	746	—	128	673	(1)
Townships.....	10	1	—	9	10	(1)
Other civil divisions.....	25	—	—	25	25	(1)
CAVALIER	421	381	14	26	358	24.60
County.....	—	—	—	—	—	—
Cities, towns, and villages.....	69	49	14	6	61	16.52
School districts.....	345	328	—	17	290	(1)
Townships.....	7	4	—	3	7	(1)
Other civil divisions.....	—	—	—	—	—	—
DICKEY	440	332	39	69	354	32.48
County.....	27	—	—	27	27	2.48
Cities, towns, and villages.....	197	153	39	5	170	43.16
School districts.....	192	170	—	22	139	(1)
Townships.....	23	8	—	15	18	(1)
Other civil divisions.....	1	1	—	—	—	—
DIVIDE	800	609	8	183	666	69.12
County.....	247	164	—	83	177	18.37
Cities, towns, and villages.....	122	114	8	—	121	53.78
School districts.....	400	321	—	79	338	(1)
Townships.....	30	9	—	21	29	(1)
Other civil divisions.....	1	1	—	—	1	(1)
DUNN	430	362	5	63	320	32.99
County.....	106	98	—	8	103	10.62
Cities, towns, and villages.....	53	40	5	8	34	22.77
School districts.....	269	224	—	45	181	(1)
Townships.....	2	—	—	2	2	(1)
EDDY	267	252	—	15	223	35.14
County.....	26	20	—	6	6	.95
Cities, towns, and villages.....	143	143	—	—	135	51.68
School districts.....	92	85	—	7	78	(1)
Townships.....	6	4	—	2	4	(1)
Other civil divisions.....	—	—	—	—	—	—

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING - FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
EMMONS	\$308	\$219		\$89	\$233	\$18.35
County.....	5			5		
Cities, towns, and villages.....	57	8		49	55	19.03
School districts.....	245	211		34	177	(1)
Townships.....	1			1	1	(1)
Other civil divisions.....						
FOSTER	198	183		15	140	21.88
County.....						
Cities, towns, and villages.....	46	44		2	45	23.24
School districts.....	136	131		5	80	(1)
Townships.....	15	8		7	14	(1)
Other civil divisions.....	1			1	1	(1)
GOLDEN VALLEY	80	60		20	64	15.53
County.....	31	20		11	30	7.28
Cities, towns, and villages.....						
School districts.....	46	40		6	31	(1)
Townships.....	3			3	3	(1)
GRAND FORKS	1,850	1,041	\$743	66	1,792	55.14
County.....	5	5			4	.12
Cities, towns, and villages.....	1,254	471	743	40	1,232	60.19
School districts.....	562	543		19	529	(1)
Townships.....	6	2		4	6	(1)
Other civil divisions.....	23	20		3	21	(1)
GRANT	740	637	3	100	674	66.08
County.....	380	331		49	371	36.37
Cities, towns, and villages.....	30	27	3		22	14.88
School districts.....	323	274		49	274	(1)
Townships.....	7	5		2	7	(1)
GRIGGS	152	119	29	4	98	14.23
County.....						
Cities, towns, and villages.....	65	36	29		59	34.28
School districts.....	87	83		4	39	(1)
Townships.....						
HETTINGER	523	408	51	64	407	45.22
County.....	102	87		15	61	6.78
Cities, towns, and villages.....	129	75	51	3	112	49.67
School districts.....	287	245		42	229	(1)
Townships.....	5	1		4	5	(1)
KIDDER	232	171		61	165	20.37
County.....						
Cities, towns, and villages.....	4	2		2	3	1.81
School districts.....	207	166		41	141	(1)
Townships.....	21	3		18	21	(1)
LA MOURE	366	246	80	40	286	24.83
County.....	11		7	4	11	.96
Cities, towns, and villages.....	145	65	73	7	124	36.74
School districts.....	186	165		21	131	(1)
Townships.....	24	16		8	20	(1)
Other civil divisions.....						
LOGAN	132	85		47	125	15.24
County.....	25			25	25	3.05
Cities, towns, and villages.....						
School districts.....	103	81		22	96	(1)
Townships.....	4	4			4	(1)
McHENRY	724	591	75	58	531	34.39
County.....	94	76	18		46	2.98
Cities, towns, and villages.....	136	74	57	5	86	20.08
School districts.....	492	441		51	397	(1)
Townships.....	2			2	2	(1)

¹Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING - FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
MCINTOSH.....	\$365	\$323		\$42	\$226	\$23.30
County.....	119	113		6	89	9.18
Cities, towns, and villages.....	14	12		2	5	1.52
School districts.....	232	198		34	132	(¹)
Townships.....						
MCKENZIE.....	2,057	606	\$1,344	107	1,853	191.03
County.....	346	346			197	20.31
Cities, towns, and villages.....	15	11	1	3	15	10.18
School districts.....	333	240		93	288	(¹)
Townships.....	20	9		11	20	(¹)
Other civil divisions.....	1,343		1,343		1,333	(¹)
MCLEAN.....	649	533	37	79	552	30.50
County.....						
Cities, towns, and villages.....	108	69	37	2	88	18.24
School districts.....	525	463		62	448	(¹)
Townships.....	16	1		15	16	(¹)
MERCER.....	510	369	75	66	433	44.64
County.....	103	93		10	94	9.69
Cities, towns, and villages.....	99	23	75	1	97	36.47
School districts.....	308	253		55	242	(¹)
Townships.....						
Other civil divisions.....						
MORTON.....	1,861	1,169	580	112	1,480	74.75
County.....	508	508			309	15.61
Cities, towns, and villages.....	855	268	580	7	827	97.47
School districts.....	453	354		99	318	(¹)
Townships.....	10	5		5	10	(¹)
Other civil divisions.....	35	34		1	16	(¹)
MOUNTRAIL.....	742	594	18	130	616	44.64
County.....	165	165			134	9.71
Cities, towns, and villages.....	76	56	18	2	61	26.80
School districts.....	479	365		114	401	(¹)
Townships.....	22	8		14	20	(¹)
NELSON.....	278	252	2	24	247	24.21
County.....						
Cities, towns, and villages.....	119	112	2	5	119	38.79
School districts.....	156	139		17	125	(¹)
Townships.....	3	1		2	3	(¹)
OLIVER.....	122	109		13	101	23.70
County.....	85	80		5	67	15.72
Cities, towns, and villages.....	1	1			1	3.41
School districts.....	36	28		8	33	(¹)
Townships.....						
PEMBINA.....	444	340	51	53	391	26.50
County.....	8		8		2	.14
Cities, towns, and villages.....	86	36	43	7	81	17.68
School districts.....	322	289		33	283	(¹)
Townships.....	28	15		13	25	(¹)
PIERCE.....	325	284	22	19	210	23.14
County.....	72	72			47	5.18
Cities, towns, and villages.....	44	20	22	2	38	20.30
School districts.....	204	192		12	120	(¹)
Townships.....	5			5	5	(¹)
RAMSEY.....	628	363	223	42	484	29.51
County.....						
Cities, towns, and villages.....	293	68	223	2	269	35.72
School districts.....	295	275		20	175	(¹)
Townships.....	25	5		20	25	(¹)
Other civil divisions.....	15	15			15	(¹)
RANSOM.....	313	267	20	26	229	20.85
County.....						
Cities, towns, and villages.....	110	90	20		86	21.93
School districts.....	177	163		14	126	(¹)
Townships.....	12	1		11	12	(¹)
Other civil divisions.....	14	13		1	5	(¹)

¹ Not computed

1340 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RENNVILLE	\$310	\$250	\$1	\$59	\$249	\$34.28
County.....						
Cities, towns, and villages.....	37	35	1	1	24	13.33
School districts.....	268	215		53	220	(1)
Townships.....	5			5	5	(1)
RICHLAND	1,212	556	435	221	1,097	52.24
County.....	27		3	24	27	1.29
Cities, towns, and villages.....	677	139	432	106	634	85.69
School districts.....	501	416		85	429	(1)
Townships.....	7	1		6	7	(1)
ROLETTE	184	104	17	63	152	13.94
County.....	46			46	46	4.22
Cities, towns, and villages.....	24	7	17		24	10.40
School districts.....	114	97		17	82	(1)
Townships.....						
SARGENT	307	124	157	26	149	16.02
County.....	161		157	4	28	3.01
Cities, towns, and villages.....	14	12		2	9	4.23
School districts.....	112	98		14	92	(1)
Townships.....	20	14		6	20	(1)
SHERIDAN	339	253	16	70	245	33.23
County.....	95	61		34	48	6.51
Cities, towns, and villages.....	30	12	16	2	27	19.31
School districts.....	210	180		30	166	(1)
Townships.....	4			4	4	(1)
SIOUX	325	266	1	58	250	51.02
County.....	101	94		7	101	20.61
Cities, towns, and villages.....	4		1	3	4	11.40
School districts.....	214	170		44	139	(1)
Townships.....	6	2		4	6	(1)
SLOPE	363	218	90	55	294	70.84
County.....	68	57		11	35	8.43
Cities, towns, and villages.....	113	23	90		108	125.29
School districts.....	173	135		38	142	(1)
Townships.....	9	3		6	9	(1)
STARK	892	616	234	42	649	41.60
County.....	340	325		15	184	11.79
Cities, towns, and villages.....	355	121	234		343	51.57
School districts.....	192	170		22	117	(1)
Townships.....	5			5	5	(1)
STEELE	216	185	3	28	140	20.08
County.....	9			9	9	1.29
Cities, towns, and villages.....	33	30	3		32	19.67
School districts.....	169	154		15	94	(1)
Townships.....	5	1		4	5	(1)
STUTSMAN	1,086	446	539	101	960	36.36
County.....	50			50	50	1.89
Cities, towns, and villages.....	655	113	539	3	648	57.08
School districts.....	354	322		32	235	(1)
Townships.....	27	11		16	27	(1)
Other civil divisions.....						
TOWNER	160	127		33	94	11.19
County.....						
Cities, towns, and villages.....	48	42		6	46	17.00
School districts.....	109	85		24	45	(1)
Townships.....	3			3	3	(1)
TRAIL	538	339	188	11	366	28.82
County.....	140	87	53		93	7.33
Cities, towns, and villages.....	224	89	135		177	38.64
School districts.....	168	158		10	90	(1)
Townships.....	6	5		1	6	(1)
Other civil divisions.....						

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WALSH.....	\$575	\$255	\$207	\$113	\$489	\$24.21
County.....	64	—	6	58	64	3.17
Cities, towns, and villages.....	279	59	201	19	260	35.62
School districts.....	222	194	—	28	155	(¹)
Townships.....	10	2	—	8	10	(¹)
Other civil divisions.....	—	—	—	—	—	—
WARD.....	4,374	2,356	1,630	388	3,711	107.88
County.....	466	316	—	150	348	10.12
Cities, towns, and villages.....	2,680	935	1,630	115	2,434	115.14
School districts.....	1,091	980	—	111	821	(¹)
Townships.....	15	3	—	12	15	(¹)
Other civil divisions.....	122	122	—	—	93	(¹)
WELLS.....	493	355	115	23	387	29.10
County.....	—	—	—	—	—	—
Cities, towns, and villages.....	204	82	115	7	187	44.88
School districts.....	218	208	—	10	146	(¹)
Townships.....	11	5	—	6	11	(¹)
Other civil divisions.....	60	60	—	—	43	(¹)
WILLIAMS.....	1,711	1,269	192	250	1,411	71.26
County.....	285	225	—	60	171	8.64
Cities, towns, and villages.....	484	259	192	33	411	51.41
School districts.....	881	759	—	122	769	(¹)
Townships.....	43	8	—	35	43	(¹)
Other civil divisions.....	18	18	—	—	17	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$14,748	\$5,044	\$9,032	\$672	\$13,622	\$53.64
8,000 to 30,000 population.....	8,084	1,944	5,899	241	7,725	91.20
Fargo.....	2,079	14	1,980	85	2,079	70.00
Grand Forks.....	1,163	410	713	40	1,163	66.08
Minot.....	2,610	866	1,630	114	2,378	139.06
Bismarck.....	1,612	571	1,039	2	1,485	125.85
Jamestown.....	620	83	537	—	620	72.94
2,500 to 8,000 population.....	2,513	679	1,800	34	2,256	70.06
Devils Lake.....	288	65	223	—	264	48.43
Valley City.....	265	59	206	—	153	29.04
Williston.....	455	240	190	25	383	75.01
Mandan.....	710	203	507	—	691	137.18
Dickinson.....	318	100	218	—	306	60.90
Wahpeton.....	273	—	273	—	260	81.86
Grafton.....	204	12	183	9	199	63.46
Less than 2,500 population.....	4,151	2,421	1,333	397	3,641	26.57

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$36,211	\$40,268	\$13,261	\$52.94	\$60.89	\$20.07
State government.....	5,005	5,913	820	7.32	8.94	1.29
Counties.....	3,777	5,852	2,212	5.52	8.78	3.35
Cities, towns, and villages.....	13,622	12,715	5,708	53.64	57.61	35.67
School districts.....	11,694	15,059	14,430	(?)	(?)	(?)
Townships.....	531	695	81	(?)	(?)	(?)
Other civil divisions.....	1,582	32	10	(?)	(?)	(?)
Adams.....	256	495	105	39.38	87.67	15.39
Barnes.....	575	710	249	30.59	37.71	12.65
Benson.....	323	460	154	24.10	34.82	10.94
Billings.....	81	158	228	26.13	47.82	17.73
Bottineau.....	383	870	270	25.79	57.60	13.17
Bowman.....	266	256	225	51.15	53.30	38.07
Burke.....	309	541	160	30.59	56.16	13.87
Burleigh.....	2,022	1,466	298	98.63	90.35	19.39
Cass.....	3,090	3,388	1,468	61.80	78.02	41.17
Cavaller.....	358	763	201	24.60	49.08	11.45
Dickey.....	354	330	139	32.48	30.91	12.57
Divide.....	666	566	202	69.12	53.57	25.84
Dunn.....	320	532	57	32.99	54.66	8.56
Eddy.....	223	204	69	35.14	29.46	13.13
Emmons.....	233	253	81	18.35	21.69	7.03
Foster.....	140	279	264	21.88	44.22	45.37
Golden Valley *.....	64	284	-----	15.53	55.81	-----
Grand Forks.....	1,792	2,002	1,829	55.14	68.96	63.08
Grant *.....	674	919	-----	66.08	91.53	-----
Griggs.....	98	330	35	14.23	42.92	5.12
Hettinger.....	407	268	162	45.22	33.56	19.48
Kidder.....	165	284	84	20.37	34.36	11.52
La Moure.....	286	293	150	24.83	24.90	12.25
Logan.....	125	125	43	15.24	15.37	5.64
McHenry.....	531	939	304	34.39	60.40	14.06
McIntosh.....	226	203	50	23.30	21.48	6.27
McKenzie.....	1,853	626	68	191.03	59.43	9.33
McLean.....	552	596	208	30.50	33.15	11.43
Mercer.....	433	528	40	44.64	57.83	6.62
Morton.....	1,480	1,288	364	74.75	65.44	12.06
Mountrail.....	616	711	211	44.64	54.39	19.51
Nelson.....	247	494	127	24.21	47.43	11.50
Oliver.....	101	227	25	23.70	48.79	5.59
Pembina.....	391	336	232	26.50	21.96	15.76
Pierce.....	210	346	167	23.14	37.32	14.68
Ramsey.....	484	945	355	29.51	61.06	20.70
Ransom.....	229	440	221	20.85	36.81	19.29
Renville.....	249	397	114	34.28	51.04	11.41
Richland.....	1,097	1,363	236	52.24	64.30	11.59
Rolette.....	152	422	185	13.94	41.45	18.38
Sargent.....	149	273	118	16.02	27.94	11.48
Sheridan.....	245	182	133	33.23	22.92	13.04
Sloux *.....	250	145	-----	51.02	41.56	-----
Slope *.....	294	377	-----	70.84	72.47	-----
Stark.....	649	639	284	41.60	46.30	17.96
Steele.....	140	257	53	20.08	34.68	6.45
Stutsman.....	960	1,119	245	36.36	42.68	11.60
Towner.....	94	286	174	11.19	34.38	17.80
Traill.....	366	532	141	28.82	43.60	11.27
Walsh.....	489	388	213	24.21	20.34	10.93
Ward.....	3,711	2,706	1,065	107.88	91.05	33.08
Wells.....	387	518	201	29.10	39.07	15.50
Williams.....	1,411	1,294	434	71.26	68.33	23.44

* Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.

* Not computed.

* Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$880, 432	\$613, 249	\$267, 183	\$1, 308, 315	\$293, 048	\$1, 287. 18	\$1, 978. 54	\$443. 44
Adams.....	7, 547	4, 622	2, 925	9, 423	2, 773	1, 161. 08	1, 670. 10	405. 75
Barnes.....	29, 970	21, 306	8, 664	52, 867	10, 046	1, 594. 15	2, 806. 15	541. 50
Benson.....	17, 741	11, 427	6, 314	27, 568	6, 222	1, 323. 66	2, 088. 35	441. 38
Billings.....	4, 473	2, 812	1, 661	6, 684	6, 552	1, 442. 90	2, 028. 46	508. 98
Bottineau.....	20, 476	14, 034	6, 442	27, 231	8, 901	1, 378. 58	1, 802. 33	434. 91
Bowman.....	7, 508	4, 705	2, 803	10, 041	2, 784	1, 443. 85	2, 064. 41	473. 48
Burke.....	12, 079	7, 652	4, 427	15, 759	4, 024	1, 195. 94	1, 636. 79	345. 50
Burleigh.....	20, 955	13, 319	7, 636	28, 227	7, 125	1, 022. 20	1, 740. 35	463. 77
Cass.....	70, 765	48, 593	22, 172	98, 130	20, 619	1, 415. 30	2, 260. 02	573. 23
Cavalier.....	20, 539	15, 213	5, 326	36, 952	7, 745	1, 411. 23	2, 375. 60	464. 90
Cavalier.....	20, 539	15, 213	5, 326	36, 952	7, 745	1, 411. 23	2, 375. 60	464. 90
Dickey.....	18, 651	13, 875	4, 776	31, 445	5, 978	1, 711. 10	2, 947. 10	540. 25
Divide.....	11, 035	8, 384	2, 651	13, 974	3, 359	1, 145. 18	1, 321. 95	422. 01
Dunn.....	10, 761	8, 244	2, 517	15, 355	2, 379	1, 109. 38	1, 576. 94	355. 01
Eddy.....	9, 133	6, 514	2, 619	15, 357	2, 828	1, 439. 17	2, 216. 28	535. 72
Emmons.....	14, 435	11, 115	3, 320	18, 129	4, 506	1, 136. 61	1, 553. 20	389. 62
Foster.....	10, 541	7, 127	3, 414	18, 570	3, 670	1, 647. 03	2, 941. 99	631. 17
Golden Valley ¹	6, 508	3, 952	2, 556	9, 751	-----	1, 578. 85	1, 914. 27	-----
Grand Forks.....	41, 779	29, 981	11, 798	60, 974	14, 170	1, 285. 51	2, 100. 44	488. 57
Grant ¹	12, 291	9, 002	3, 289	14, 518	-----	1, 205. 00	1, 445. 56	-----
Griggs.....	11, 827	8, 397	3, 430	21, 829	4, 782	1, 716. 79	2, 837. 51	706. 21
Hettinger.....	9, 145	6, 583	2, 562	9, 726	2, 998	1, 016. 11	1, 219. 46	361. 80
Kidder.....	10, 450	6, 804	3, 646	17, 203	3, 596	1, 290. 12	2, 079. 67	490. 63
La Moure.....	19, 109	14, 063	5, 046	31, 822	6, 180	1, 659. 20	2, 701. 62	504. 74
Logan.....	9, 194	7, 138	2, 056	13, 069	3, 060	1, 121. 22	1, 608. 86	400. 30
McHenry.....	19, 888	11, 972	7, 916	28, 226	8, 343	1, 288. 17	1, 815. 86	385. 37
McIntosh.....	10, 718	8, 338	2, 380	13, 480	2, 896	1, 104. 95	1, 424. 56	360. 16
McKenzie.....	10, 250	7, 342	2, 908	13, 331	2, 262	1, 056. 70	1, 266. 42	312. 94
McLean.....	16, 779	12, 187	4, 592	23, 946	5, 735	1, 277. 02	1, 331. 86	315. 00
Mercer.....	9, 697	6, 246	3, 451	11, 553	2, 107	999. 69	1, 266. 82	351. 15
Morton.....	20, 921	12, 090	8, 831	27, 293	10, 390	1, 056. 62	1, 387. 33	344. 43
Mountrail.....	14, 058	8, 953	5, 105	19, 950	4, 131	1, 018. 70	1, 525. 46	381. 87
Nelson.....	15, 976	11, 544	4, 432	28, 149	5, 740	1, 565. 81	2, 701. 74	519. 04
Oliver.....	5, 184	3, 488	1, 696	7, 132	1, 510	1, 216. 33	1, 536. 02	341. 86
Pembina.....	19, 034	13, 770	5, 264	32, 839	6, 703	1, 289. 83	2, 148. 16	454. 46
Pierce.....	11, 525	7, 504	4, 021	15, 628	4, 253	1, 270. 11	1, 683. 50	374. 51
Ramsey.....	24, 622	17, 021	7, 601	37, 814	7, 536	1, 501. 34	2, 441. 97	439. 48
Ransom.....	14, 061	10, 631	3, 430	26, 178	4, 708	1, 280. 25	2, 191. 36	410. 89
Renville.....	8, 937	6, 546	2, 391	12, 767	3, 599	1, 230. 48	1, 641. 80	360. 40
Richland.....	32, 055	22, 191	9, 864	54, 116	10, 995	1, 526. 43	2, 552. 40	539. 04
Rolette.....	9, 381	6, 639	2, 742	15, 308	3, 759	860. 64	1, 502. 37	373. 48
Sargent.....	15, 795	11, 056	4, 739	24, 337	5, 018	1, 698. 75	2, 490. 74	490. 60
Sheridan.....	8, 508	6, 075	2, 433	11, 699	3, 115	1, 153. 94	1, 474. 33	306. 06
Sioux ¹	3, 121	1, 739	1, 382	3, 729	-----	636. 94	1, 072. 43	-----
Slope ¹	5, 620	4, 573	1, 047	7, 707	-----	1, 354. 22	1, 497. 14	-----
Stark.....	15, 607	10, 479	5, 128	18, 091	5, 489	1, 000. 45	1, 310. 22	347. 41
Steele.....	12, 839	10, 043	2, 796	21, 118	4, 492	1, 841. 51	2, 853. 47	549. 37
Stutsman.....	33, 384	23, 052	10, 332	51, 682	11, 368	1, 264. 55	1, 971. 23	538. 04
Towner.....	14, 645	11, 071	3, 574	24, 889	5, 276	1, 743. 45	2, 988. 91	540. 26
Traill.....	20, 692	15, 399	5, 293	32, 282	6, 797	1, 629. 29	2, 643. 89	541. 83
Walsh.....	25, 334	18, 516	6, 818	44, 643	8, 861	1, 254. 16	2, 340. 01	454. 61
Ward.....	33, 504	22, 433	11, 071	40, 002	10, 513	973. 95	1, 346. 02	326. 47
Wells.....	19, 158	13, 624	5, 534	28, 533	5, 908	1, 440. 45	2, 153. 47	456. 19
Williams.....	22, 227	13, 895	8, 332	27, 209	6, 637	1, 122. 58	1, 436. 35	358. 61

¹ Organized since 1912.

1344 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION, ALL CIVIL DIVISIONS		
	1932							1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Townships	Other civil divisions			
State total.....	\$27, 931	\$3, 328	\$6, 881	\$2, 637	\$12, 452	\$3, 422	\$311	\$31, 167	\$11, 875	\$3. 17 \$2. 38 \$4. 05
Adams.....	303	28	80	22	143	29	1	322	134	4. 01 3. 42 4. 83
Barnes.....	777	113	112	87	374	84	7	1, 033	362	2. 59 1. 95 3. 40
Benson.....	557	67	148	25	258	59	-----	654	232	3. 14 2. 37 3. 73
Billings.....	138	17	51	-----	61	9	-----	165	283	3. 09 2. 47 4. 32
Bottineau.....	638	77	167	49	282	63	-----	735	373	3. 12 2. 70 4. 19
Bowman.....	247	28	57	16	123	23	-----	311	127	3. 29 3. 10 4. 55
Burke.....	425	46	130	21	180	47	1	438	175	3. 52 2. 78 4. 35
Burleigh.....	824	79	221	139	321	49	15	747	308	3. 93 2. 65 4. 32
Cass.....	2, 216	267	429	369	978	126	47	2, 277	925	3. 13 2. 32 4. 49
Cavalier.....	609	78	140	32	290	69	-----	761	280	2. 97 2. 06 3. 62
Dickey.....	518	71	128	49	210	57	3	601	199	2. 78 1. 91 3. 33
Divide.....	453	42	128	25	214	43	1	431	144	4. 11 3. 08 4. 29
Dunn.....	335	41	80	18	175	21	-----	414	95	3. 11 2. 70 3. 99
Eddy.....	267	35	75	18	109	27	3	285	116	2. 92 1. 86 4. 10
Emmons.....	399	55	110	14	193	27	-----	398	147	2. 76 2. 20 3. 26
Foster.....	333	40	81	24	151	35	2	342	159	3. 16 1. 84 4. 33
Golden Valley ¹	219	25	47	18	105	24	-----	263	-----	3. 37 2. 70 -----
Grand Forks.....	1, 399	158	302	308	515	88	28	1, 380	702	3. 35 2. 26 4. 95
Grant ¹	333	46	143	14	193	37	-----	442	-----	3. 52 3. 04 -----
Griggs.....	285	45	58	25	122	35	-----	360	136	2. 41 1. 65 2. 84
Hettinger.....	363	34	106	22	169	32	-----	347	134	3. 97 3. 57 4. 47
Kidder.....	310	40	67	11	155	37	-----	373	127	2. 97 2. 17 3. 53
La Moure.....	538	72	138	37	226	64	1	701	238	2. 82 2. 20 3. 85
Logan.....	240	35	80	6	101	18	-----	302	92	2. 61 2. 31 3. 01
McHenry.....	658	75	159	35	317	72	-----	818	355	3. 31 2. 90 4. 26
McIntosh.....	305	41	96	16	133	19	-----	258	84	2. 85 1. 91 2. 90
McKenzie.....	418	39	145	9	187	38	-----	433	101	4. 08 3. 25 4. 47
McLean.....	535	63	100	36	293	43	-----	716	223	3. 19 2. 99 3. 89
Mercer.....	317	37	102	16	161	1	-----	337	82	3. 27 2. 92 3. 89
Morton.....	768	79	254	73	311	41	10	737	424	3. 67 2. 70 4. 08
Mountrail.....	527	53	135	16	270	53	-----	660	181	3. 75 3. 31 4. 38
Nelson.....	420	60	76	42	197	45	-----	539	218	2. 63 1. 91 3. 80
Oliver.....	146	20	54	1	60	11	-----	175	52	2. 82 2. 45 3. 44
Pembina.....	553	72	139	38	248	56	-----	644	281	2. 91 1. 66 4. 19
Pierce.....	357	43	110	14	155	33	2	404	180	3. 10 2. 59 4. 23
Ramsey.....	739	93	174	37	312	61	12	681	341	3. 06 2. 59 4. 52
Ransom.....	457	53	95	40	216	47	6	543	207	3. 25 2. 07 4. 40
Renville.....	344	34	83	21	171	34	1	429	156	3. 35 3. 36 4. 33
Richland.....	809	121	155	103	335	95	-----	902	381	2. 52 1. 67 3. 47
Rolette.....	302	35	99	17	135	16	-----	431	167	3. 22 2. 82 4. 44
Sargent.....	417	60	89	15	187	66	-----	435	175	2. 64 1. 79 3. 49
Sheridan.....	275	32	79	10	140	14	-----	275	113	3. 23 2. 35 3. 63
Sioux ¹	153	12	55	3	75	8	-----	91	-----	4. 90 2. 44 -----
Slope ¹	204	21	64	5	96	18	-----	326	-----	3. 63 4. 18 -----
Stark.....	574	50	189	66	253	27	-----	565	254	3. 68 3. 12 4. 63
Steele.....	350	49	101	15	145	40	-----	411	155	2. 73 1. 95 3. 45
Stutsman.....	974	126	193	103	436	108	8	1, 043	378	2. 92 2. 02 3. 33
Towner.....	353	55	89	20	161	28	-----	476	217	2. 41 1. 91 4. 11
Trail.....	530	78	148	38	212	53	1	628	215	2. 56 1. 95 3. 16
Walsh.....	705	96	217	61	255	73	3	741	311	2. 78 1. 66 3. 51
Ward.....	1, 485	127	339	257	627	87	48	1, 599	576	4. 43 4. 00 5. 48
Wills.....	488	72	90	40	235	49	2	639	220	2. 55 2. 24 3. 72
Williams.....	942	84	194	91	481	83	9	949	340	4. 24 3. 49 5. 12

¹ Organized since 1912.

OHIO

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Ohio relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 88 counties, the 860 cities and villages, the 2,018 school districts, the 1,337 townships, and the 8 other civil divisions (sanitary, conservancy, metropolitan park, and county library districts), or a total of 4,312 political units that have power to levy taxes or incur debt.

The data for Ohio were compiled largely from reports on file in the office of the auditor of State, Columbus, Ohio.

Fiscal year.—For Ohio the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, cities and villages, school districts, townships, and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Ohio on January 1, 1932, was 6,737,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Ohio the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$13,140,652. The State government, the counties, the school districts, and the townships also show an excess of revenue receipts over all governmental costs, but for the cities and villages and other civil divisions an excess of governmental costs over revenue receipts is shown.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$506, 534, 753	100. 0	\$493, 394, 101	100. 0	\$875, 036, 271	100. 0	\$302, 861, 126	100. 0
State government.....	88, 327, 713	17. 4	76, 976, 804	15. 6	7, 695, 921	. 9	5, 378, 489	1. 8
Counties.....	90, 609, 695	17. 9	87, 683, 305	17. 8	146, 038, 282	16. 7	61, 067, 044	20. 2
Cities and villages.....	169, 443, 918	33. 5	171, 521, 948	34. 8	461, 578, 582	52. 7	81, 399, 726	26. 9
School districts.....	141, 687, 822	28. 0	140, 582, 127	28. 5	221, 353, 950	25. 3	140, 981, 862	46. 6
Townships.....	12, 099, 170	2. 4	11, 684, 799	2. 4	2, 346, 138	. 3	13, 046, 267	4. 3
Other civil divisions.....	4, 366, 435	. 9	4, 945, 118	1. 0	36, 023, 398	4. 1	987, 738	. 3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Ohio and all subdivisions of the State amounted to \$506,534,753, or an average of \$75.19 for each person in the State. Of this amount \$88,327,713 was for the State; \$90,609,695 for the counties; \$169,443,918 for the cities and villages; \$141,687,822 for the school districts; \$12,099,170 for the townships; and \$4,366,435 for all other civil divisions. The revenues collected include \$278,927,401, general property taxes; \$13,343,316, special taxes; \$73,272,257, licenses and permits; \$36,787,750, special assessments; \$25,435,650, subventions, donations, and pension assessments; \$17,919,056, interest, rents, and highway privileges; \$32,529,500, earnings of public service enterprises; \$25,562,506, earnings of general departments; and \$2,757,317, fines, forfeits, and escheats. Of the \$25,435,650 classified as subventions, donations, and pension assessments, \$10,165,583 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$51,473,000 in 1912, \$141,278,000 in 1922, and \$136,871,064 in 1931, this being a decrease of 3.1 percent from 1922 to 1931, and an increase of 165.9 percent from 1912 to 1931. Special taxes amounted to \$1,923,000 in 1912, \$9,410,000 in 1922, and \$12,907,221 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$13,295,000 in 1912, \$21,428,000 in 1922, and \$69,608,398 in 1931. Special assessments amounted to \$8,154,000 in 1912, \$15,826,000 in 1922, and \$32,750,012 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Ohio and all subdivisions of the State for 1931 amounted to \$493,394,101, or an average expenditure of \$73.24 per person. Of the total amount expended, \$76,976,804 was disbursed by the State government; \$87,683,305 by the counties; \$171,521,948 by the cities and villages; \$140,582,127 by the school districts; \$11,684,799 by the townships; and \$4,945,118 by all other civil divisions. The total comprises \$304,950,529 for operation and maintenance of general departments; \$19,999,288 for operation and maintenance of public service enterprises; \$50,204,942 for interest on debt; and \$118,239,342 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$31,168,367; protection of person and property, \$30,568,064; health and sanitation, \$16,117,562; development and conservation of natural resources by State government, \$2,551,359; highways, \$50,483,409; charities, hospitals, and corrections, \$30,023,330; schools, \$124,746,631; libraries, \$3,597,463; recreation, \$3,156,360; and miscellaneous, \$12,537,984. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931

the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and villages having a population of 2,500 and over increased from \$65,851,000 to \$197,437,852, or 199.8 percent; interest payments, from \$9,437,000 to \$33,976,850, or 260 percent; and outlay payments, from \$31,657,000 to \$96,285,787, or 204.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the townships, and the other civil divisions, by counties. The aggregate for the State and the totals for the counties, and the cities and villages are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the townships, and other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Ohio and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$875,036,271, or an average per capita of \$129.89. In 1922 the average per capita was \$112.25, and in 1912, \$48.27.

Of the total debt reported for 1931, \$7,695,921 was for the State government; \$146,038,282 for the counties; \$461,578,582 for the cities and villages; \$221,353,950 for the school districts; \$2,346,138 for the townships; and \$36,023,398 for all other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 74.5 percent from 1922 to 1931 and increased 49.7 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 35.7 percent from 1922 to 1931 and 269.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Ohio the county is the unit for assessment purposes, and the county auditor is the assessor of all real and personal property except that owned by the public utility companies which is assessed by the State tax commission. Assessments of real property are made every six years (1925, 1931, etc.), and the listing and valuation of personal property are made as of the day preceding the second Monday of April of each year.

The assessed valuations shown in table 8 are for 1930, no data being available for 1931.

The assessed valuation of all property in Ohio subject to levies of the general property tax was \$13,452,946,926 in 1930 as compared with \$10,406,661,000 in 1922 and \$6,481,059,000 in 1912. The per capita assessed valuation increased from \$1,305.30 in 1912 to \$1,744.97 in 1922, and to \$2,017.54 in 1930.

TAX LEVIES

In Ohio all taxes—State, county, and local—are collected by the treasurers in the various counties, one half of the levies being due on December 20 and the remainder June 20 following.

The levies of the general property tax shown in table 9 are for 1930, no data being available for 1931.

The total levies of the general property tax for the State and all subdivisions were \$76,697,000 for 1912, \$224,423,000 for 1922, and \$302,861,126 for 1930, this being a per capita of \$15.45, \$37.63, and \$45.42, respectively.

Of the total levies reported for 1930, \$5,378,489 was for the State government; \$61,067,044 for the counties; \$81,399,726 for the cities and villages; \$140,981,862 for the school districts; \$13,046,267 for the townships; and \$987,738 for all other civil divisions.

The average rate of levy per \$100 of the assessed valuation was \$1.18 for 1912, \$2.16 for 1922, and \$2.25 for 1930.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments and es-	Fines, forfeits, and es-	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way privi-leges, and in-terest	Earn-ings of public-service enter-prises
				Total	General property	Inherit-ance	Licenses and permits						
Grand total.....	6,737,000	\$506,534	\$75.19	\$365,543	\$373,938	\$7,699	\$73,372	\$36,788	\$3,757	\$30,137	\$5,309	\$17,919	\$35,593
State government.....				\$64,151	5,000	3,789	49,718	220	12,222	2,135	3,250	6,128	222
Counties.....	(¹)	88,328	13.16	69,230	60,964	8,266	10,583	434	372	65	2,133	7,748	44
Cities and villages.....	6,737,000	90,609	13.45	91,116	74,459	3,648	13,009	24,649	2,096	164	2,905	9,557	32,126
School districts.....	5,077,441	169,444	33.37	129,044	129,044	262	2,279	379	1	5,442	2,560	4,455	137
Townships.....	141,688	12,099	(²)	11,106	8,565	262	2,279	1,177	1	1,927	210	243	137
Other civil divisions.....	12,099	4,366	(²)	896	8,565	262	2,279	1,177	1	1,927	209	157	---
ADAMS.....	20,381	653	32.04	454	332	1	121	16	154	---	8	21	---
County.....	20,381	243	11.92	207	127	---	80	8	6	---	4	18	---
Cities and villages.....	6,259	46	7.35	37	21	1	15	8	---	---	---	1	---
School districts.....	---	315	(³)	161	161	---	---	---	148	---	4	2	---
Townships.....	49	49	(³)	49	23	---	26	---	---	---	---	---	---
ALLEN.....	69,600	3,699	53.15	2,841	2,567	17	257	246	8	18	75	178	332
County.....	829	689	11.91	689	593	---	96	45	4	3	9	79	---
Cities and villages.....	69,600	1,469	27.31	881	724	16	141	200	4	3	31	19	331
School districts.....	53,798	1,276	(³)	1,152	1,152	---	---	---	---	12	1	31	80
Townships.....	125	125	(³)	119	98	1	20	1	---	---	4	---	1
ASHLAND.....	27,200	1,727	63.49	1,411	1,167	86	153	108	3	22	1	18	84
County.....	27,200	545	20.04	446	361	---	85	51	2	3	4	4	39
Cities and villages.....	15,662	431	27.52	285	154	85	46	56	1	2	5	3	79
School districts.....	623	557	(³)	557	557	---	---	---	---	17	7	42	---
Townships.....	123	123	(³)	123	95	1	27	1	---	---	2	---	1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes \$5,643,882, special taxes for State purposes exclusive of inheritance taxes.

* Not computed.

* Includes \$2,568,200 for Miami Conservancy District and \$594,579 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population. ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes				Special assessments and escheats	Subventions, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public-service enterprises	Earnings of general departments	
				Total	General property	Inheritance	Licenses and permits						
ASHTABULA	68,800	\$4,224	\$61.40	\$3,210	\$2,031	\$7	\$772	\$328	\$68	—	\$214	\$186	\$183
County	68,800	1,131	16.44	968	758	—	110	132	6	—	31	87	—
Cities and villages	41,528	1,081	26.03	511	394	5	112	193	30	—	155	18	171
School districts	1,615	1,615	(c)	1,456	1,456	—	—	—	—	—	24	76	—
Townships	397	397	(c)	375	323	2	50	1	59	—	4	5	12
ATHENS	44,175	1,782	40.34	1,174	1,013	1	180	51	337	\$3	12	83	111
County	44,175	519	11.75	424	337	—	87	18	5	—	1	68	—
Cities and villages	20,349	289	14.20	145	96	1	48	23	6	—	2	—	111
School districts	870	870	(c)	514	514	—	—	—	—	—	8	14	—
Townships	104	104	(c)	91	66	—	25	10	332	1	1	—	—
AUGLAIZE	28,034	1,476	52.65	1,010	870	2	138	82	4	11	24	77	287
County	28,034	423	15.09	322	237	—	85	33	3	—	10	27	—
Cities and villages	15,764	455	28.86	161	112	2	37	24	1	—	7	4	287
School districts	593	593	(c)	470	470	—	—	—	—	8	6	42	—
Townships	72	72	(c)	67	51	—	16	—	—	—	1	4	—
BELMONT	95,000	3,666	38.59	2,575	2,340	5	230	210	26	283	50	186	330
County	95,000	982	10.34	794	691	—	103	73	7	6	8	94	—
Cities and villages	51,023	945	18.52	429	326	4	99	128	19	—	22	13	330
School districts	1,438	1,438	(c)	1,069	1,069	—	—	—	—	273	6	15	75
Townships	301	301	(c)	283	254	1	28	9	—	—	5	4	—
BROWN	20,148	820	40.70	558	428	—	130	48	1	125	7	25	46
County	20,148	307	15.24	238	152	—	86	43	1	2	—	3	20
Cities and villages	6,026	96	15.93	41	25	—	16	5	—	—	2	2	46
School districts	351	351	(c)	215	215	—	—	—	—	123	7	4	—
Townships	66	66	(c)	64	36	—	28	—	—	—	1	—	—

BUTLER	118,700	6,950	58.55	4,891	4,530	31	330	359	22	46	1	88	217												
	118,700	1,200	10.11	1,058	948		110	20	5	4		12	101												
	90,263	3,427	37.97	1,656	1,428	26	199	335	17	4		42	44												
		2,183	(¹)	2,052	2,052	2	21	4		38	1	28	64												
		140	(²)	125	102							2	8												
CARROLL	16,100	912	56.65	637	503		134	77	2	65		8	55												
	16,100	308	19.13	239	146		93	43	2	3		2	19												
		153	21.98	53	37		16	32				3	33												
		366	(¹)	268	268		25	2		62		2	3												
		85	(²)	77	52								1												
CHAMPAIGN	24,103	1,110	46.05	931	786	5	140	38	4	12		34	49												
	24,103	343	14.23	284	197		87	1	2	3		14	39												
	11,933	225	18.86	136	101	3	32	36	2			9	2												
		453	(¹)	429	429	2	21	1		9		2	6												
		89	(²)	82	59								2												
CLARK	92,700	4,238	45.72	3,209	2,901	24	284	269	27	25		119	338												
	92,700	899	9.70	665	570		95	56	7	5		12	184												
	73,795	1,541	20.88	858	665	22	171	212	20	2		92	127												
		1,695	(¹)	1,586	1,586	2	18	1		18		14	77												
		103	(²)	100	80							1	1												
CLEMONT	30,000	1,130	37.67	788	646	5	147	22	1	173	9	18	52												
	30,000	385	12.83	322	231		91	16		3		9	35												
	11,193	153	13.67	93	59	3	31	6	1			1	4												
		498	(¹)	299	299	2	25	30	3			7	13												
		94	(²)	84	57							1	1												
CLINTON	21,547	1,103	51.19	877	746	3	128	37	4	69	1	23	41												
	21,547	389	18.05	342	259		83	7	1	4		7	28												
	10,165	186	18.30	96	65	2	29	30	3			6	1												
		441	(¹)	356	356		16			65	1	7	12												
		87	(²)	83	66	1						3													
COLUMBIANA	87,100	3,820	43.86	2,828	2,554	10	284	202	38	42	1	57	268												
	87,100	959	11.01	719	618		101	29	9	5		13	184												
	59,790	1,291	21.59	679	539	9	131	161	29	6	1	24	8												
		1,329	(¹)	1,213	1,213		32	12		31		16	69												
		241	(²)	217	184	1						4	7												
COSTCOCK	28,976	1,299	43.79	1,036	892	1	143	49	9	22	1	22	87												
	28,976	534	17.88	375	289		86	20	6	3	1	2	27												
	13,342	268	17.09	179	145	1	35	27	3			8	31												
		468	(¹)	445	445					17		10	28												
		108	(²)	103	81		22	2				2	1												

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated Population	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments and seizures	Fines, forfeitures and grants	Subventions and pension assessments	Donations, gifts, and pension assessments	Highway privileges, rents, and interests	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Inheritance	Licenses and permits							
CRAWFORD		35,345	\$2,283	\$64.59	\$1,719	\$1,536	\$8	\$175	\$63	\$29	\$17	\$3	\$34	\$77	\$311
County		35,345	514	14.54	392	208		64	36	28	3		11	44	
Cities and villages		23,771	722	30.37	340	269	8	63	52	1	2	1	9	6	311
School districts			828	(c)	779	779					12		11	28	
Townships			219	(c)	208	180		28	5			2	3	1	
CUYAHOGA		1,245,500	104,455	83.87	72,686	68,274	1,254	3,158	12,521	921	159	94	3,487	4,705	9,882
County		1,245,500	16,475	13.23	11,911	11,758		153	2,863	31			680	987	3
Cities and villages		1,226,155	53,195	43.38	27,704	23,456	1,254	2,994	9,654	899	9	39	2,116	2,905	9,878
School districts			33,804	(c)	32,309	32,309				1			675	724	
Townships			81	(c)	68	57		11	4				5		1
Other civil divisions			900	(c)	694	694					110		11	85	
DARKE		38,009	1,736	45.67	1,438	1,261	2	175	41	3	22	1	15	106	110
County		38,009	510	13.42	343	281		93	21	2	3		3	45	
Cities and villages		14,380	300	20.86	166	119	1	46	20	1	2		4	1	106
School districts			769	(c)	687	687					17	1	7	57	
Townships			157	(c)	149	112	1	36					1	3	4
DEFAWNE		22,714	1,170	51.51	917	780	3	134	114	1	6	1	21	52	58
County		22,714	429	18.89	303	222		81	83		2		8	33	
Cities and villages		12,060	222	18.41	135	99	3	33	27	1	1		2	1	55
School districts			356	(c)	327	327					3		3	18	
Townships			163	(c)	152	132		20	4			1			3
DELAWARE		26,000	1,282	49.31	1,011	879	3	129	129	6	31	3	32	65	5
County		26,000	465	17.88	335	262		73	96	1	3		2	28	
Cities and villages		10,960	206	18.80	135	104	2	29	33	5	1		1	28	3
School districts			526	(c)	461	461					27	3	26	9	
Townships			85	(c)	80	52	1	27							2

ERIC	42,500	2,555	60.12	1,973	1,773	19	181	178	10	36	2	48	120	188
County	42,500	2,752	17.69	921	531	15	90	53	3	4	2	8	63	186
Cities and villages	29,048	820	27.38	459	368	741	76	122	7	30	2	15	20	186
School districts		821	(^c)	741	741							3	35	2
Townships		162	(^c)	152	133	4	15	3						
FAIRFIELD	44,000	2,054	46.05	1,454	1,269	11	174	85	6	48	1	56	119	285
County	44,000	2,464	30.40	1,402	1,269	11	174	85	6	48	1	56	119	285
Cities and villages	25,485	670	26.29	231	165	7	59	83	2	1	1	8	45	264
School districts	777	777	(^c)	683	683					44		17	61	264
Townships	143	143	(^c)	138	111	4	23					20	21	1
FAYETTE	20,755	919	44.28	816	683	7	126	14	2	7		21	58	1
County	20,755	319	15.37	270	187	3	83	4	1	3		3	38	
Cities and villages	9,918	127	12.81	113	85	3	25	10	1	2		1		
School districts	383	383	(^c)	347	347					2		16	18	
Townships	90	90	(^c)	86	64	4	18					1	2	1
FRANKLIN	374,200	22,462	60.03	15,849	14,655	162	1,032	2,519	89	32	181	948	815	2,029
County	374,200	4,358	11.65	3,372	3,231		141	454	13	4		97	418	
Cities and villages	325,658	10,455	32.10	5,275	4,253	160	802	2,064	76	3	181	627	201	2,028
School districts		7,470	(^c)	7,037	7,037	2	29	1		25		220	188	
Townships		179	(^c)	165	134							4	8	1
FULTON	23,500	1,261	53.66	988	840	8	140	109	1	6	1	22	85	49
County	23,500	435	18.51	321	232		89	71	1	2		8	32	
Cities and villages	9,146	213	23.29	126	90	6	30	30		4		4	4	49
School districts		465	(^c)	409	409							8	4	
Townships		148	(^c)	132	109	2	21	8			1	2	5	
GALLIA	23,050	862	34.79	575	454	1	120	18	4	139		5	21	40
County	23,050	290	12.88	183	153		81	4	1	2		1	18	
Cities and villages	7,742	101	13.05	43	30		13	14	3			1		40
School districts		362	(^c)	220	220					137		2	3	
Townships		49	(^c)	48	21	1	26					1		
GRAVE	15,500	1,216	84.90	881	653	104	124	290	4	39	14	30	68	20
County	15,500	129	34.13	343	263		90	131	4	2	13	4	32	
Cities and villages	3,282	171	36.87	146	91	1	11	51				1	1	19
School districts		377	(^c)	311	311					37	1	16	10	
Townships		289	(^c)	179	53	103	25	78				7	24	1
GREENE	33,600	1,442	42.92	1,160	1,005	5	140	55	18	36	1	15	72	85
County	33,600	432	12.89	353	268		85	8	12	3		2	55	
Cities and villages	17,789	294	16.53	153	107	4	42	45	6	2		4	4	83
School districts		615	(^c)	560	560					31	1	8	15	
Townships		100	(^c)	94	71	1	22	2				1		2

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS											
	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and seizures	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, entertainments and interest	Earnings of public-service departments	Earnings of general-enterprises	
			Total	General property	Inheritance	Licenses and permits								
GUERNSEY.														
County.....	\$1,597	\$38.49	\$1,197	\$1,021	\$3	\$173	\$72	\$4	\$175	\$4	\$24	\$48	\$73	
Cities and villages.....	488	11.76	428	328	—	100	18	3	3	—	5	31	—	
School districts.....	317	14.49	175	128	2	45	54	1	2	2	9	2	72	
Townships.....	683	(^c)	489	489	—	28	—	—	170	2	8	14	—	
	109	(^c)	105	76	1	—	—	—	—	—	2	1	—	
HAMILTON.														
County.....	47,183	77.90	31,989	28,937	1,016	2,036	1,717	281	123	2,500	5,072	2,468	3,033	
Cities and villages.....	8,071	13.33	6,600	6,406	—	194	553	21	6	—	325	566	—	
School districts.....	27,028	48.35	14,058	11,224	1,015	1,819	1,164	280	17	2,481	4,377	1,638	3,031	
Townships.....	11,863	(^c)	11,154	11,154	—	23	—	—	100	19	364	256	—	
	163	(^c)	177	153	1	—	—	—	—	—	6	8	—	
HANCOCK.														
County.....	2,493	59.04	1,881	1,683	8	190	185	11	32	2	49	137	106	
Cities and villages.....	693	17.03	567	479	—	88	49	5	3	—	7	62	—	
School districts.....	624	25.84	315	237	6	72	113	6	2	2	25	55	106	
Townships.....	898	(^c)	839	839	—	30	23	—	27	1	13	19	—	
	188	(^c)	160	128	2	—	—	—	—	—	4	1	—	
HARDIN.														
County.....	1,415	51.20	1,148	997	5	146	122	1	23	—	29	64	28	
Cities and villages.....	505	18.27	418	335	—	83	38	—	3	—	10	36	—	
School districts.....	232	18.24	179	138	4	37	20	1	1	2	3	2	26	
Townships.....	538	(^c)	452	482	—	26	2	—	19	—	13	24	—	
Other civil divisions.....	78	(^c)	69	42	1	—	62	—	—	—	3	2	2	
	62	(^c)	—	—	—	—	—	—	—	—	—	—	—	
HARRISON.														
County.....	883	46.86	754	630	1	123	28	6	15	—	9	50	21	
Cities and villages.....	338	17.94	292	213	—	79	13	4	3	—	3	23	—	
School districts.....	96	13.82	62	45	—	17	11	2	—	—	1	2	20	
Townships.....	307	(^c)	266	266	—	—	—	—	12	—	4	25	—	
	142	(^c)	134	106	1	27	4	—	—	—	1	2	—	

HENRY	22,524	1,517	67.35	1,123	990	133	151	2	8	24	64	145
County	22,524	763	33.87	572	488	84	147	1	3	10	30	
Cities and villages	9,273	409	26.21	366	63	26	4	1	5	4	30	145
School districts		102	(^c)	96	73					2	4	
Townships						23						
HIGHLAND	25,416	1,192	46.90	708	625	2	37	3	198	15	41	99
County	25,416	359	14.12	292	180	171	28	2	3	5	29	
Cities and villages	10,313	214	20.75	96	66	1	9	1		4	6	98
School districts		536	(^c)	331	331				195	5	5	
Townships		83	(^c)	79	48	1	30		1	1	1	1
HOCKING	20,407	913	44.74	666	551	1	114	4	132	11	37	28
County	20,407	334	16.37	207	207	17	17	3	3	1	27	
Cities and villages	7,577	119	15.71	69	49	1	18	1		1	27	28
School districts		399	(^c)	255	255				127	8	9	
Townships		61	(^c)	59	40	19				1	1	
HOLMES	16,726	908	54.29	790	672	1	117	2	8	14	33	16
County	16,726	459	27.44	388	318		80	2	3	1	23	
Cities and villages	3,704	61	16.47	32	20	12	10		5	1	2	16
School districts		288	(^c)	266	266					10	7	
Townships		100	(^c)	94	68	25	3			2	1	
HURON	33,900	2,354	69.44	1,730	1,546	5	179	7	25	32	116	346
County	33,900	645	19.03	534	448		86	3	4	9	48	
Cities and villages	22,561	734	32.53	307	243	4	60	4	3	13	21	345
School districts		750	(^c)	682	682				18	7	43	
Townships		225	(^c)	207	173	1	33	10		3	4	1
JACKSON	25,040	1,020	40.73	641	525	7	109	42	1	7	30	133
County	25,040	277	11.06	256	179		77	1	2	1	18	
Cities and villages	13,466	289	22.21	121	85	6	27	42		2	1	132
School districts		398	(^c)	221	221				163	4	10	
Townships		46	(^c)	43	37	1	5		1			1
JEFFERSON	90,100	4,058	45.04	3,242	2,969	22	251	33	75	92	156	184
County	90,100	1,150	12.76	843	848		85	9	5	24	81	
Cities and villages	62,955	1,123	17.84	670	518	21	181	24	2	32	26	183
School districts		1,639	(^c)	1,490	1,490				70	32	46	
Townships		146	(^c)	139	113	1	25	1		3	3	1
KNOX	20,338	1,475	50.28	1,204	1,025	5	174	4	23	21	92	50
County	20,338	441	18.44	376	276		83	2	4	6	40	
Cities and villages	13,146	283	20.16	150	108	3	54	2	1	7	1	49
School districts		626	(^c)	453	453				18	6	51	
Townships		141	(^c)	137	88	2	47			2		1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Licenses and permits							
LAKE	43,900	\$4,323	\$98.70	\$2,673	\$2,467	\$11	\$195	\$696	\$62	\$13	\$3	\$103	\$218	\$565
County	43,900	1,358	30.93	872	774		98	290	7	4		8	136	41
Cities and villages	28,478	1,439	50.53	501	309	8	84	390	55	1		63	9	520
School districts		1,364	(c)	1,278	1,278					8	3	29	46	
Townships		1,172	(c)	122	106	3	13	16				3	27	4
LAWRENCE	45,400	1,494	32.91	1,017	865	2	150	75	12	233		18	52	87
County	45,400	405	8.92	349	260		89		1	4		3	48	
Cities and villages	22,104	356	16.11	176	138	2	36	74	11			6	1	87
School districts		679	(c)	439	439				228			9	3	
Townships		54	(c)	53	28		25	1						
LICKING	60,600	2,862	47.23	2,353	2,065	42	246	112	16	18	2	57	142	162
County	60,600	715	11.80	580	482		98	18	2	5		15	95	
Cities and villages	37,856	819	21.63	517	388	26	103	98	14	2		22	11	160
School districts		1,068	(c)	1,026	1,026					11	2	15	34	
Townships		240	(c)	230	169	16	45	1				5	2	2
LOGAN	28,981	1,739	60.00	1,092	928	3	161	135	3	81		38	93	297
County	28,981	499	17.22	347	257		90	91	2	3		9	47	
Cities and villages	15,830	520	32.55	138	95	2	41	43	1			18	23	296
School districts		628	(c)	521	521					77		9	21	
Townships		92	(c)	86	55	1	30	1				2	2	1
LORAIN	112,400	6,886	61.26	5,156	4,772	45	339	598	40	42	3	197	267	583
County	112,400	1,317	11.72	979	870		109	95	13	6		58	166	
Cities and villages	88,474	2,731	30.87	1,514	1,298	22	194	499	27	4		100	7	580
School districts		2,592	(c)	2,437	2,437				32			32	88	
Townships		246	(c)	226	167	23	36	4		3		7	6	3

LUCAS	360,000	22,863	63.51	16,437	15,295	133	1,009	2,988	57	73	149	802	879	1,478
County	360,000	5,040	14.00	3,277	3,127		150	1,117	13	4		214	415	
Cities and villages	307,626	11,121	30.15	6,977	6,000	130	847	1,843	44	2	108	384	290	1,473
School districts		6,513	(6)	6,038	6,038					67	40	198	170	
Townships		6,189	(6)	145	130	3	12	28			1	6	4	5
MADISON	20,400	1,022	50.10	843	705	3	134	55	6	13		13	55	39
County	20,400	349	17.11	283	201		82	30	2	3		2	29	
Cities and villages	8,621	157	18.21	89	62	1	26	24	3			4		37
School districts		420	(6)	380	380					10		5	25	
Townships		96	(6)	90	62	2	26	1				2	1	2
MARION	244,700	12,408	50.71	9,752	9,166	34	552	982	71	56	1	154	474	918
County	244,700	2,451	10.14	1,793	1,679		114	354	11	5		33	285	
Cities and villages	209,481	4,840	23.10	3,077	2,624	33	420	627	60	6		71	82	917
School districts		4,688	(6)	4,530	4,530	1	18	1		45		47	66	
Townships		159	(6)	150	131	1					1	3	3	1
Other civil divisions		240	(6)	202	202								38	
MARION	46,000	2,122	46.13	1,705	1,512	3	190	104	13	27		32	148	3
County	46,000	464	10.09	321	237		84	84	1	4		7	47	
Cities and villages	35,090	680	19.38	496	414	2	80	96	12	2		5	69	
School districts		865	(6)	796	796					21		17	31	
Townships		113	(6)	92	65	1	26	14				3	1	3
MEDINA	30,300	2,135	70.46	1,512	1,340	6	166	183	5	72		46	132	185
County	30,300	745	24.59	539	444		95	123	3	5		15	60	
Cities and villages	13,128	421	32.07	146	105	1	40	57	2			8	24	184
School districts		822	(6)	688	688					67		20	47	
Townships		147	(6)	139	103	5	31	3				3	1	1
MERCS	23,961	874	36.48	638	510		128	1	1	184		11	37	2
County	23,961	334	13.94	298	216		82		1	2		3	30	
Cities and villages	8,829	82	9.29	76	52		24	1				2	2	1
School districts		406	(6)	214	214					182		5	5	
Townships		52	(6)	50	28		22					1		1
MERCER	25,096	1,301	51.84	875	735	2	138	142	4	11		37	102	130
County	25,096	523	20.84	354	299		85	105	4	4		5	5	
Cities and villages	9,870	267	27.05	97	69	1	27	37				2	2	128
School districts		403	(6)	323	323					7		29	4	
Townships		108	(6)	101	74	1	26					3	2	2
MIAMI	51,800	3,031	58.51	2,145	1,914	23	268	268	9	28		52	211	378
County	51,800	824	15.91	637	545		84	102	4			9	68	
Cities and villages	34,750	968	27.86	469	345	21	93	103	5	4		15	5	377
School districts		1,143	(6)	964	964					20		27	132	
Townships		96	(6)	85	62	2	21	3				1	6	1

* For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS											
	Total	Per capita	Taxes				Special assessments and rents	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, licenses, and interest	Earnings of general departments	Earnings of public service enterprises	
			Total	General property	Inheritance	Licenses and permits								
MONROE														
County	\$791	\$42.93	\$566	\$444	\$2	\$120	\$11	\$4	\$130		\$4	\$49	\$27	
Cities and villages	287	15.38	243	165		78	5	4	4		1	30	27	
School districts	69	16.25	86	24	2	10	6				2	18		
Townships	334	(^c)	188	188		32			128			1		
	101	(^c)	99	67										
MONTGOMERY														
County	15,816	55.61	12,049	11,255	66	728	1,596	92	50	\$4	398	696	931	
Cities and villages	284,400	10.99	4,930	1,722		158	809	17	5		75	289		
School districts	225,429	29.75	4,400	3,792	59	544	772	75	2		264	266	927	
Townships	5,743	(^c)	5,500	5,500					43	4	57	139		
	242	(^c)	219	186	7	26	15				2	2	4	
MORGAN														
County	669	49.25	453	339	3	111	28		152		5	21	10	
Cities and villages	284	19.44	217	139		78	28		2		2	15		
School districts	39	10.35	27	17	2	8						2	10	
Townships	295	(^c)	140	140					150			3		
	71	(^c)	69	43	1	23					1	1		
MORROW														
County	773	53.35	613	493		120	59		38		17	45	1	
Cities and villages	316	21.81	223	141		82	57		3		7	26		
School districts	52	13.00	48	36		12	2				1	1		
Townships	325	(^c)	266	266					35		7	17		
	80	(^c)	76	50		26					2		1	
MUSKOGEE														
County	3,068	43.59	2,375	2,126	9	240	139	17	64	2	60	140	211	
Cities and villages	69,000	11.43	664	571		93	28	4	3		15	75		
School districts	44,128	18.92	464	351	8	105	111	13	2	2	26	27	210	
Townships	1,207	(^c)	1,074	1,074					59		17	57		
	177	(^c)	173	130	1	42					2	1		

NOBLE	14,961	696	46.52	456	342	114	36	149	3	5	19	28
County	14,961	271	18.11	223	145	77	27	3	---	2	17	---
Cities and villages	---	60	17.67	22	145	12	9	---	---	1	---	28
School districts	3,396	305	(6)	153	153	---	---	146	3	1	---	---
Townships	---	60	(6)	69	34	26	---	---	---	1	2	---
OTTAWA	24,400	1,289	52.83	983	835	145	63	21	1	21	78	119
County	24,400	350	14.34	284	195	89	20	5	---	10	29	---
Cities and villages	---	282	27.47	114	80	32	39	1	---	6	3	119
School districts	10,266	484	(6)	423	423	---	---	---	---	3	42	---
Townships	---	173	(6)	162	137	24	4	16	1	2	4	---
PAYLING	15,301	785	51.30	621	505	115	55	6	---	9	50	43
County	15,301	313	20.46	233	166	77	39	1	2	2	36	---
Cities and villages	---	100	17.14	40	23	16	15	---	---	1	---	43
School districts	5,835	305	(6)	289	289	---	---	4	---	3	9	---
Townships	---	67	(6)	59	37	22	1	---	---	3	4	---
PERRY	31,445	1,200	38.16	900	765	142	44	5	---	14	39	28
County	31,445	379	12.05	335	261	84	7	2	4	8	23	---
Cities and villages	---	189	12.49	117	83	32	37	3	---	2	2	28
School districts	15,127	639	(6)	357	357	---	---	166	---	3	13	---
Townships	---	93	(6)	91	64	26	---	---	---	1	---	---
PICKAWAY	27,500	1,271	46.22	1,117	970	138	21	4	---	23	88	9
County	27,500	425	15.45	371	284	87	6	3	3	9	33	---
Cities and villages	---	163	15.28	126	95	29	10	1	---	3	14	8
School districts	10,665	568	(6)	513	513	---	---	5	---	9	41	---
Townships	---	115	(6)	107	78	22	5	---	---	2	---	1
PIKE	13,876	616	44.39	477	368	108	---	95	---	4	33	6
County	13,876	254	18.30	232	155	77	---	3	---	2	16	---
Cities and villages	---	24	9.19	18	11	6	---	---	---	1	---	5
School districts	280	280	(6)	180	180	---	---	92	---	2	16	---
Townships	---	48	(6)	47	22	25	---	---	---	---	---	1
PORTAGE	43,800	2,360	53.88	1,757	1,558	191	175	10	68	35	129	133
County	43,800	799	17.33	498	400	98	89	6	50	14	96	---
Cities and villages	---	611	26.01	279	216	58	85	3	1	3	3	128
School districts	19,649	954	(6)	840	840	---	---	56	4	7	27	---
Townships	---	136	(6)	140	102	35	1	1	1	5	3	5
PRESB	22,455	1,231	54.52	1,061	924	133	25	1	---	14	69	35
County	22,455	415	18.45	385	275	83	16	3	---	7	31	---
Cities and villages	---	142	15.86	87	75	29	9	1	---	1	4	30
School districts	8,969	551	(6)	490	490	---	---	23	---	1	33	---
Townships	---	123	(6)	116	94	21	---	---	---	1	---	5

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS											
	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and echeats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
			Total	General property	Inheritance	Licenses and permits								
PUTNAM		\$1,108	\$44.19	\$883	\$747	\$1	\$135	\$85	\$1	\$8	\$17	\$58	\$56	
	County	260	14.48	290	175	---	85	60	1	3	---	31	---	
	Cities and villages	82	16.43	55	55	---	27	25	---	---	1	1	53	
	School districts	375	(^a)	375	375	---	---	---	---	5	---	4	---	
Townships	175	(^a)	166	142	1	23	---	---	---	---	4	24	3	
RICHLAND		3,940	53.20	2,958	2,701	16	241	335	26	34	43	245	299	
	County	1,045	15.73	798	707	---	91	128	3	3	13	120	---	
	Cities and villages	1,261	28.18	696	565	14	117	185	23	2	16	40	299	
	School districts	1,380	(^a)	1,263	1,263	---	---	---	---	---	7	81	---	
Townships	1,233	(^a)	201	166	2	33	22	---	---	6	4	---		
Other civil divisions	1	(^a)	---	---	---	---	---	---	---	---	1	---	---	
ROSS		1,659	36.22	1,384	1,097	117	170	64	6	68	46	77	14	
	County	458	10.00	333	293	---	90	3	3	3	11	55	---	
	Cities and villages	409	19.45	317	149	116	52	61	3	2	13	1	12	
	School districts	671	(^a)	567	567	---	---	---	---	63	21	20	---	
Townships	121	(^a)	117	88	1	28	---	---	---	1	2	---		
SANDUSKY		2,044	50.85	1,664	1,486	9	169	87	5	21	18	79	170	
	County	675	16.79	541	453	---	98	65	2	3	6	58	---	
	Cities and villages	465	22.18	263	196	8	59	21	3	2	6	1	169	
	School districts	778	(^a)	737	737	---	---	---	---	16	5	20	---	
Townships	123	(^a)	100	100	1	22	1	---	---	1	---	1		
SCOTCO		3,484	41.28	2,571	2,337	10	224	231	19	217	52	155	238	
	County	720	8.53	622	529	---	93	62	2	3	13	80	---	
	Cities and villages	1,232	24.30	679	563	10	106	231	17	2	17	49	237	
	School districts	1,385	(^a)	1,130	1,130	---	---	---	---	---	20	22	---	
Townships	1,147	(^a)	140	115	---	25	---	---	---	2	4	---		

SENECA.....	48,800	2,257	46.25	1,866	1,653	12	201	136	7	20	27	108	93
County.....	48,800	619	12.68	512	419	8	93	40	3	4	3	67	83
Cities and villages.....	33,740	656	19.44	436	346	8	82	87	4	12	13	19	93
School districts.....	769	769	(^c)	720	720	4	26	9	---	---	8	29	---
Townships.....	213	213	(^c)	198	168	4	---	---	---	---	3	3	---
SHELBY.....	24,924	1,171	46.98	970	829	3	138	42	2	14	25	53	65
County.....	24,924	311	12.48	248	165	2	83	25	2	3	8	25	---
Cities and villages.....	11,882	243	20.45	183	120	2	31	13	---	---	12	---	63
School districts.....	514	514	(^c)	474	474	1	24	4	---	---	4	27	---
Townships.....	103	103	(^c)	95	70	1	---	---	---	---	1	1	2
STARKE.....	229,400	12,161	53.01	9,230	8,596	40	594	960	129	125	424	665	624
County.....	229,400	2,583	11.26	1,996	1,863	35	133	191	30	74	4	288	---
Cities and villages.....	171,180	4,701	27.46	2,721	2,256	3	430	767	99	5	345	139	623
School districts.....	---	4,556	(^c)	4,214	4,214	5	31	---	---	---	72	224	---
Townships.....	---	321	(^c)	299	263	5	---	---	---	---	5	14	1
SUMMIT.....	354,000	20,477	57.84	14,544	13,305	303	936	2,516	152	93	399	963	1,746
County.....	354,000	3,086	8.72	2,283	2,163	---	120	360	28	5	46	362	---
Cities and villages.....	318,683	10,428	32.72	5,579	4,488	300	791	2,142	119	21	303	456	1,744
School districts.....	---	6,821	(^c)	6,562	6,562	3	25	14	5	67	44	143	---
Townships.....	---	142	(^c)	120	92	3	---	---	---	---	4	2	2
TRUMBULL.....	129,700	7,173	55.30	5,535	5,114	71	360	486	48	120	111	234	632
County.....	129,700	1,643	12.67	1,280	1,155	---	125	144	13	3	46	157	---
Cities and villages.....	80,733	2,182	27.03	1,128	880	68	180	338	35	4	1	15	227
School districts.....	---	3,039	(^c)	2,838	2,838	3	45	4	---	---	38	9	629
Townships.....	---	309	(^c)	289	241	3	---	---	---	---	22	62	3
TUSCARAWAS.....	69,000	2,805	40.65	2,224	1,988	5	241	89	27	61	29	137	227
County.....	69,000	780	11.30	663	598	---	95	12	13	4	3	55	---
Cities and villages.....	46,353	783	16.88	431	319	4	108	77	14	2	16	15	---
School districts.....	---	1,094	(^c)	965	965	1	38	---	---	---	8	66	---
Townships.....	---	---	(^c)	145	106	1	---	---	---	---	2	1	---
UNION.....	19,192	867	45.18	735	698	2	127	40	2	26	9	47	8
County.....	19,192	402	20.95	343	297	---	86	27	1	3	2	26	---
Cities and villages.....	6,226	77	12.37	68	34	1	18	13	1	---	3	2	5
School districts.....	---	348	(^c)	363	303	1	23	---	---	---	3	19	---
Townships.....	---	40	(^c)	36	12	1	---	---	---	---	1	---	3
VAN WERT.....	26,273	1,165	44.34	1,004	864	3	137	30	1	8	12	57	53
County.....	26,273	286	10.89	231	149	---	82	19	---	---	1	32	---
Cities and villages.....	12,245	189	15.43	122	86	3	33	9	1	1	3	1	52
School districts.....	---	544	(^c)	510	510	---	---	---	---	---	6	24	---
Townships.....	---	146	(^c)	141	119	---	22	2	---	---	2	---	1

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	REVENUE RECEIPTS									
				Taxes			Special assessments and licenses	Fines, forfeitures and grants	Subventions and pension assessments	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance							
VINTON	10,287	\$465	\$45.20	\$360	\$256	\$1	\$103	\$1	\$77	\$1	\$5	\$18	\$2
County	10,287	176	17.11	164	90	—	74	1	1	1	—	10	2
Cities and villages	2,659	22	8.27	18	12	—	6	—	76	—	—	6	—
School districts	—	206	(^c)	120	120	—	—	—	—	—	—	—	—
Townships	—	61	(^c)	58	34	1	23	—	—	—	1	2	—
WARREN	27,600	1,171	42.43	951	806	8	137	5	23	2	26	58	101
County	27,600	383	14.24	351	264	—	87	3	3	—	4	32	—
Cities and villages	12,105	204	16.85	94	56	7	31	5	2	—	4	4	95
School districts	—	461	(^c)	402	402	—	—	—	20	1	16	22	—
Townships	—	113	(^c)	104	84	1	19	—	—	1	2	—	6
WASHINGTON	42,437	1,956	46.09	1,452	1,261	7	184	45	8	17	29	86	75
County	42,437	598	14.09	518	423	—	95	19	3	—	6	49	—
Cities and villages	18,390	332	18.05	202	146	7	49	19	5	12	19	1	72
School districts	—	878	(^c)	602	602	—	—	—	239	4	3	30	—
Townships	—	148	(^c)	130	90	—	40	7	—	1	1	6	3
WAYNE	48,000	2,761	57.62	2,119	1,905	10	204	191	6	6	31	179	208
County	48,000	928	19.33	729	631	—	98	78	2	21	9	106	—
Cities and villages	25,439	659	25.91	317	232	8	77	111	4	4	14	3	208
School districts	—	1,027	(^c)	935	935	—	—	—	15	—	7	69	—
Townships	—	147	(^c)	138	107	2	29	2	—	5	1	1	—
WILLIAMS	24,316	1,416	58.23	971	822	3	146	103	1	11	21	93	216
County	24,316	442	18.18	318	253	—	85	70	1	3	6	45	—
Cities and villages	14,667	389	30.81	140	97	3	40	26	—	—	8	2	214
School districts	—	483	(^c)	394	394	—	—	—	8	—	—	45	—
Townships	—	131	(^c)	119	96	—	21	7	—	—	2	1	2

WOOD	51,200	2,970	58,01	2,325	2,122	7	196	362	5	12	1	46	118	103
County	51,200	1,116	21,80	790	694		96	234	3	4		17	68	101
Cities and villages	21,767	462	21,22	230	163	4	63	116	2	1		6	39	2
School districts		1,563	(^c)	1,063	1,063							18	3	2
Townships		234	(^c)	212	1,172	3	37	12				5	3	
WYANDOT	19,036	1,184	62,20	941	805	5	131	81		9		20	40	93
County	19,036	472	24,80	369	288		81	65		2		11	25	92
Cities and villages	9,064	199	21,91	87	66	4	27	15				4	1	1
School districts		411	(^c)	388	388					7		4	12	2
Townships		102	(^c)	97	73	1	23	1				1	2	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES,
BY POPULATION GROUPS: 1931
[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension payments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Inheritance	Li-censes and permits								
Grand total	5, 077, 441	\$169, 444	\$33.37	\$91, 116	\$74, 459	\$3, 643	\$13, 009	\$24, 649	\$2, 096	\$164	\$2, 905	\$5, 557	\$6, 531	\$32, 136	
30,000 population and over	3, 411, 100	125, 971	36.93	71, 362	59, 623	2, 991	8, 748	14, 049	1, 573	74	2, 876	8, 172	6, 146	21, 719	
Cleveland	911, 900	39, 004	42.77	21, 952	18, 931	928	2, 063	3, 384	691	3	35	1, 538	2, 886	8, 715	
Cincinnati	457, 300	24, 819	54.27	12, 624	10, 033	995	1, 996	1, 027	242	12	2, 480	4, 247	1, 625	2, 562	
Toledo	287, 100	10, 824	36.43	6, 831	4, 887	128	816	1, 756	41	2	108	377	289	1, 420	
Columbus	285, 600	9, 282	31.40	4, 901	4, 002	127	772	1, 507	73	2	181	589	182	1, 847	
Akron	263, 200	8, 956	34.03	5, 122	4, 152	298	672	1, 707	98	17	64	224	446	1, 278	
Dayton	204, 200	6, 086	29.80	4, 123	3, 581	53	489	648	74	2	254	246	739		
Youngstown	172, 900	4, 260	24.64	2, 733	2, 328	33	372	507	53	2	64	75	826		
Canton	166, 800	3, 118	23.19	1, 757	1, 460	21	276	535	65	2	2	54	412		
Lakewood	174, 000	1, 784	24.11	1, 160	957	25	178	143	32	2	1	47	110	288	
Springfield	69, 700	1, 499	21.51	1, 830	649	21	160	211	20	2	91	126	219		
Cleveland Heights	55, 300	2, 246	40.61	1, 191	911	129	151	595	5	2	1	66	21	365	
Hamilton	53, 700	2, 456	45.74	1, 082	842	26	114	197	6	2	2	35	31	1, 203	
Lorain	45, 400	1, 329	29.27	795	714	1	80	279	14	2	1	40	2	197	
Portsmouth	43, 500	1, 093	25.13	559	456	10	93	217	14	2	2	15	49	237	
Warren	42, 800	1, 251	29.23	727	558	65	104	232	24	2	1	24	6	365	
Lima	42, 400	1, 263	29.79	778	658	8	112	191	3	2	2	28	16	245	
East Cleveland	41, 200	1, 198	29.08	700	542	53	105	215	25	2	1	80	23	162	
Zanesville	36, 700	731	19.92	406	309	8	89	96	11	2	2	25	4	182	
Steubenville	36, 100	751	20.80	449	348	17	84	98	20	2	2	22	25	137	
Norwood	34, 400	840	24.42	629	543	7	79	35	5	2	2	69	4	96	
Mansfield	34, 100	945	27.71	583	490	10	93	157	22	2	2	12	36	133	
Marion	31, 500	649	20.60	468	396	1	71	95	12	2	2	4	68	138	
Newark	30, 700	725	23.62	457	351	25	81	86	13	2	2	20	9	138	
Middletown	30, 600	862	28.17	605	535	2	68	130	10	2	2	9	13	93	

3,000 to 30,000 population.	715,332	19,303	26.97	9,009	6,986	350	1,673	4,466	254	69	21	728	357	4,399
Masillon.....	26,700	535	20.04	370	306	4	60	117	18	2	2	18	10	4,399
Elyria.....	26,600	813	30.68	484	484	4	67	68	8	2	2	43	2	206
Barberton.....	26,100	436	17.37	163	104	4	49	111	15	2	2	61	2	102
Sandusky.....	24,900	647	25.98	383	307	14	62	100	6	2	2	17	4	133
East Liverpool.....	23,700	492	20.76	276	220	6	50	58	18	3	3	14	2	121
Ashtabula.....	23,400	666	25.43	275	211	2	62	110	17	2	2	133	2	166
Alliance.....	23,300	737	31.63	429	367	4	58	49	13	1	1	27	72	145
Chillicothe.....	21,400	808	37.76	208	199	2	47	261	3	2	2	13	7	314
Chillicothe Falls.....	21,400	808	37.76	208	199	2	47	261	3	2	2	13	7	314
Shaker Heights.....	20,500	1,266	61.27	424	345	18	61	749	5	2	2	76	2	314
Findlay.....	19,800	564	28.46	284	220	6	58	103	6	2	2	25	53	89
Lancaster.....	18,200	610	31.77	184	137	5	42	78	2	1	1	16	49	279
Chillicothe.....	18,200	610	31.77	184	137	5	42	78	2	1	1	16	49	279
Garfield Heights.....	17,800	565	31.74	170	138	115	32	361	8	2	2	13	1	287
Ironton.....	16,800	327	19.36	157	125	2	30	67	8	1	1	25	1	87
Tiffin.....	16,800	269	15.42	209	165	4	40	36	2	2	2	10	1	287
Niles.....	16,700	497	29.76	143	132	2	32	55	4	2	2	7	1	287
Piqua.....	16,200	388	23.95	233	184	9	40	63	4	2	2	7	1	78
Perna.....	15,900	524	32.96	146	112	9	34	362	4	2	2	12	1	78
Campbell.....	15,000	224	15.60	154	145	2	30	47	4	2	2	1	1	26
Cambridge.....	14,900	266	17.85	142	107	1	34	42	1	2	2	13	2	69
Martins Ferry.....	14,600	376	25.75	107	83	2	24	26	8	1	1	8	4	221
Euclid.....	14,400	1,089	75.63	233	191	2	40	711	10	2	2	32	4	99
Marietta.....	14,235	303	21.21	178	132	7	39	17	5	2	2	18	1	70
Fremont.....	13,600	280	19.12	171	126	7	38	13	3	2	2	3	1	67
Bellaire.....	13,327	207	15.53	116	91	2	23	28	9	2	2	1	4	49
Fostoria.....	13,300	349	26.24	193	159	3	31	50	2	2	2	3	18	81
New Philadelphia.....	12,600	245	19.44	114	114	2	30	31	2	2	2	7	10	48
Struthers.....	12,200	183	15.00	115	99	2	16	55	2	2	2	3	6	375
Fainesville.....	11,900	611	52.67	141	102	3	36	57	17	1	1	18	2	375
Ashtland.....	11,500	357	31.04	236	118	85	33	51	1	2	2	4	2	61
Wooster.....	11,200	304	27.14	170	129	5	36	73	2	2	2	9	2	46
Coshocton.....	10,900	203	18.62	99	69	1	29	24	3	2	2	7	30	38
Salem.....	10,700	314	29.35	189	159	2	28	54	5	1	1	2	2	63
Xenia.....	10,600	176	16.60	93	66	4	23	26	5	2	2	2	1	47
Girard.....	10,400	184	17.69	122	103	2	19	14	5	2	2	2	5	41
Bucyrus.....	10,027	270	26.93	157	131	2	24	15	1	2	2	5	6	84
Dover.....	10,000	281	28.10	99	75	1	23	21	5	1	1	6	2	147
Conneaut.....	9,800	249	25.41	106	84	1	22	37	9	1	1	18	1	78
Bellefontaine.....	9,600	435	45.31	82	68	1	23	35	1	1	1	17	23	276

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeitures, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, leges, rents, and interest	Earnings of public-service departments	Earnings of public-service enterprises
				Total	General property	Inheritance	Licenses and permits							
8,000 to 30,000 population—Continued														
Mount Vernon.....	9,400	\$201	\$21.38	\$114	\$84	\$3	\$27	\$38	\$1	\$1	\$1	\$6	—	\$40
Sidney.....	9,400	204	21.70	135	110	1	24	10	—	2	—	1	—	46
Troy.....	8,900	414	46.52	137	105	9	23	24	—	2	—	5	\$4	242
Dedane.....	8,818	180	20.41	105	80	2	23	24	—	1	—	2	—	48
Cheviot.....	8,700	119	13.68	94	78	—	16	21	1	2	—	—	1	—
Delaware.....	8,675	176	20.29	120	97	2	21	22	5	1	—	1	27	—
Kent.....	8,600	236	27.44	141	115	1	25	33	2	—	—	2	1	57
Washington Court House.....	8,500	119	14.00	105	81	3	21	10	1	2	—	1	—	—
Van Wert.....	8,500	145	17.06	95	69	2	24	8	1	1	—	2	—	38
Ravenna.....	8,200	187	22.80	91	67	2	22	42	1	1	—	6	1	45
2,500 to 8,000 population.....	464,817	14,090	30.31	5,634	4,299	133	1,202	3,652	125	18	2	366	170	4,123
Wellsville.....	7,956	121	15.21	81	68	—	13	5	3	2	1	1	1	27
Norwalk.....	7,776	331	42.57	140	115	1	24	9	—	2	—	8	2	169
Urbana.....	7,742	182	23.51	101	79	2	20	33	1	—	—	9	—	38
Gallion.....	7,674	334	43.52	105	80	4	21	24	—	—	—	1	1	203
St. Bernard.....	7,457	437	58.37	248	223	9	16	—	1	1	1	27	—	159
Bexley.....	7,396	444	60.03	158	102	32	24	221	1	1	—	18	6	39
Circleville.....	7,369	133	15.05	105	83	2	20	10	1	1	—	3	13	—
Athens.....	7,252	143	19.72	84	61	1	22	12	2	2	—	1	—	42
Gallipolis.....	7,106	98	13.79	40	28	—	12	14	3	—	—	1	—	20
Kenton.....	7,069	154	21.79	116	95	2	19	12	—	1	—	2	—	23
Toronto.....	7,044	109	15.47	52	38	1	13	21	1	—	—	6	—	29
Greenville.....	7,036	159	22.60	102	77	1	17	12	—	2	—	3	1	39
Bedford.....	6,814	247	36.25	77	59	1	17	117	4	—	—	3	19	27
Bowling Green.....	6,688	152	22.73	95	74	—	21	49	1	1	—	1	3	2
Oakwood.....	6,494	300	46.30	132	111	2	19	86	1	—	—	5	16	61

Unrichaville.....	6,437	72	11,19	61	44	1	16	8	1	1	1	4	1	1	1	28
Grandview Heights.....	6,356	112	25,79	63	45	3	18	67	1	1	1	4	2	4	1	33
Bellevue.....	6,266	112	70	69	51	6	15	6	1	1	1	2	2	2	1	130
Shelby.....	6,198	236	38,08	79	61	4	14	21	1	1	2	1	1	3	1	25
Logan.....	6,060	108	17,76	61	45	1	15	18	1	1	2	1	1	1	1	25
Maple Heights.....	5,950	394	66,22	76	62	—	14	279	17	—	—	22	—	—	—	—
New Boston.....	5,931	134	22,59	115	105	—	10	14	3	—	—	2	—	—	—	—
Wadsworth.....	5,930	240	40,47	87	39	—	18	27	1	—	—	4	4	21	130	
Jackson.....	5,922	167	26,51	65	47	6	12	27	—	—	—	12	2	1	62	84
Reading.....	5,723	154	26,91	68	43	—	15	6	3	—	—	3	3	—	—	—
Lockland.....	5,703	122	21,39	77	59	—	18	3	1	—	—	8	8	—	—	33
Berea.....	5,697	269	47,22	79	60	1	18	60	3	—	—	7	7	—	—	119
Delphos.....	5,672	74	13,05	45	32	—	13	7	1	—	—	2	2	3	15	—
Rocky River.....	5,632	479	85,05	146	115	9	22	261	3	1	1	12	12	3	56	—
Miamisburg.....	5,518	215	38,96	66	52	1	13	29	1	—	—	3	3	3	113	—
St. Marys.....	5,433	163	30,00	56	41	2	13	6	1	—	—	2	2	1	97	—
Wapakoneta.....	5,378	166	30,87	53	39	—	14	12	—	—	—	3	3	—	98	—
Wilmington.....	5,332	95	17,82	65	49	1	15	22	2	—	—	5	5	1	—	—
Nelsonville.....	5,322	78	14,66	31	20	—	11	5	2	—	—	1	1	—	39	—
Wellston.....	5,319	123	23,12	42	32	—	10	10	1	—	—	—	—	—	70	—
East Palestine.....	5,215	131	25,12	36	25	—	11	15	1	—	—	3	3	1	75	—
Mingo Junction.....	5,090	385	17,50	73	66	—	7	13	—	—	—	2	2	—	—	23
Fairport Harbor.....	4,972	105	21,12	36	28	—	8	44	2	—	—	4	4	1	122	—
Bryan.....	4,889	198	42,23	60	42	2	16	11	—	—	—	2	2	1	112	—
Celina.....	4,664	181	38,81	47	34	—	13	19	—	—	—	2	2	1	—	—
Bridgeport.....	4,655	64	13,75	42	32	—	10	—	1	—	—	1	1	—	20	—
Barnesville.....	4,602	109	23,69	45	34	1	10	35	—	—	—	4	4	2	23	—
Maumee.....	4,588	128	27,90	61	50	—	11	45	1	—	—	6	6	3	15	—
Elmwood Place.....	4,562	84	18,41	62	54	—	8	8	—	—	—	3	3	1	18	—
Napoleon.....	4,545	156	34,32	53	38	—	15	—	1	—	—	3	3	—	99	—
Dennison.....	4,520	45	9,94	35	27	—	8	5	4	—	—	—	—	1	—	—
Willard.....	4,514	101	42,31	41	29	—	11	26	2	—	—	2	2	18	92	—
Franklin.....	4,491	54	12,02	30	22	—	10	13	1	—	—	1	1	1	19	—
Orrville.....	4,427	190	42,92	38	25	1	12	—	—	—	—	3	3	—	135	—
Crestline.....	4,425	99	22,37	62	50	—	12	11	—	—	—	2	2	—	24	—
Port Clinton.....	4,408	116	26,32	52	38	1	13	28	1	—	—	3	3	1	31	—
South Euclid.....	4,399	923	209,52	77	60	—	17	791	1	—	—	53	53	1	—	—
Oberlin.....	4,292	117	27,26	44	29	3	12	25	1	—	—	5	5	—	42	—
Newcomertown.....	4,265	62	14,54	36	26	—	10	6	1	—	—	1	1	—	18	—
Willoughby.....	4,252	284	66,79	79	62	2	15	86	12	—	—	3	3	5	99	—
Newburgh Heights.....	4,152	58	13,97	40	32	—	8	8	9	—	—	1	1	—	—	—
London.....	4,141	55	13,28	39	27	1	11	12	1	—	—	3	3	—	—	—
North College Hill.....	4,139	48	11,60	19	11	—	8	25	—	—	—	1	1	—	—	—
Shadyside.....	4,098	61	14,80	21	14	—	7	23	—	—	—	3	3	6	10	—
Hubbard.....	4,060	115	28,19	42	35	—	7	16	2	—	—	3	3	1	51	—

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS											Earnings of public-service enterprises	
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	High-way privi-leges, depart-ments and interest		
				Total	General property	Inherit-ance	Li-censes and per-mits							
2,500 to 8,000 population—Continued														
Medina.....	4,071	\$99	\$24.32	\$47	\$33	\$1	\$13	\$25				\$3	\$2	\$22
Hillsboro.....	4,040	59	14.60	36	25		11	2				1	2	16
Selma.....	3,949	79	20.01	31	23		8	7				1	1	38
New Lexington.....	3,901	76	19.48	35	26		9	22				1	1	17
Upper Sandusky.....	3,889	58	14.91	47	34	1	12	10				1		
Greenfield.....	3,871	126	32.55	39	28	1	10	5				1	3	78
Geneva.....	3,791	120	31.65	64	51		13	23				2		25
Wyoming.....	3,767	142	37.70	78	63	4	11	3				5		55
Fairview.....	3,689	257	69.67	53	43		10	192				1		1
Montpelier.....	3,677	109	29.64	36	26		10	1				2		70
Marysville.....	3,639	50	13.74	30	19	1	10	11				2	2	5
Pomerooy.....	3,563	51	14.31	48	38		10					1	1	1
Mount Healthy.....	3,530	50	14.16	28	15		11	22				2		
Middleport.....	3,505	23	6.56	21	11		10	1				1		
Newton Falls.....	3,458	67	19.38	32	22	1	9	17				1		15
Lebanon.....	3,405	66	19.38	26	17	1	8	14				3	1	21
Eaton.....	3,347	72	21.51	48	35	3	10	3					3	17
Crooksville.....	3,251	44	13.53	29	22		7	3				1		10
Lebanon.....	3,222	122	37.86	38	21	6	11	5				3	2	74
Perrysburg.....	3,182	104	32.68	46	36	1	9	45				1	1	11
Clyde.....	3,159	122	38.62	46	36	1	9	3				2		71
Louisville.....	3,130	78	24.92	46	39		7	20				1		10
Upper Arlington.....	3,059	269	87.94	48	37		11	190				10	3	18
Glouster.....	2,903	41	14.12	8	3		5	2						30
Wauseon.....	2,889	72	24.92	37	23	5	9	7				1		27

Westerville.....	2,879	110	38.21	24	17	7	12	1	1	2	71
Amherst.....	2,844	112	39.38	39	30	9	17	1	1	2	64
Rittman.....	2,785	67	24.06	39	32	7	16	1	1	1	11
Chagrin Falls.....	2,739	91	33.22	44	33	11	24	4	4	1	19
Carey.....	2,722	96	35.27	18	8	8	1	2	2	1	75
Minerva.....	2,675	96	35.89	21	16	5	18	1	1	1	56
North Canton.....	2,648	111	41.92	61	39	8	36	1	5	2	16
Deer Park.....	2,642	33	12.49	16	10	6	16	1	1	1	16
Evesville.....	2,638	12	4.55	10	5	5	2	2	2	1	23
North Olmsted.....	2,624	90	34.30	50	40	10	13	2	1	1	23
Mayfield Heights.....	2,612	101	38.67	30	22	7	63	3	3	2	16
Cadiz.....	2,597	49	18.87	27	19	8	4	1	1	1	28
Oxford.....	2,588	74	28.59	39	30	8	5	1	1	1	38
Tippecanoe City.....	2,559	66	25.79	22	15	6	5	1	1	1	26
Lowellville.....	2,550	65	25.49	27	22	5	11	1	1	1	26
Less than 2,500 population.....	485,092	10,080	20.75	5,111	3,551	1,386	2,482	144	291	168	1,885

1 For an explanation of the population used in computing per capita figures, see text discussion, p v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
Operation and maintenance of general departments															
Total	Per capita	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public-service enterprises	Interest	Out-lays	
\$493,394	\$73.24	1 \$304,950	\$31,168	\$30,568	\$16,118	\$50,483	\$30,093	\$194,747	\$3,597	\$3,157	\$12,538	\$19,999	\$50,205	\$118,240	
State government.....	76,977	11.47	1 50,004	4,213	3,161	516	11,950	10,093	14,518	41	201	2,760	75	527	26,371
Counties.....	87,693	13.02	53,945	17,666	3,233	4,687	12,651	9,558	825	509	80	4,736	73	8,103	25,562
Cities and villages.....	171,522	33.78	79,685	7,995	23,873	10,361	19,238	9,233	3,081	359	2,314	3,331	19,388	26,933	45,516
School districts.....	140,832	(?)	111,086	150	76	545	6,644	1,031	108,323	2,577	69	1,323	463	12,502	16,985
Townships.....	11,685	(?)	9,204	1,243	225	9	6,644	1,031	3	54	3	144	463	1,851	1,851
Other civil divisions.....	\$ 4,945	(?)	1,017	1	1	1	1	1	108	439	244	244	1,973	1,973	1,955
ADAMS.....	630	30.91	545	57	19	5	126	30	299	—	—	9	4	38	—
County.....	205	10.06	181	44	14	4	77	28	6	—	—	8	—	24	—
Cities and villages.....	48	7.67	33	6	5	1	21	—	—	—	—	—	4	2	9
School districts.....	330	(?)	283	—	—	—	—	—	293	—	—	—	—	12	25
Townships.....	47	(?)	38	7	—	—	28	2	—	—	—	1	—	9	9
ALEX.....	4,031	57.92	2,343	274	177	82	427	156	1,125	30	8	64	225	387	1,076
County.....	893	11.54	595	212	34	53	169	85	7	—	—	35	—	64	144
Cities and villages.....	1,641	30.50	510	49	143	25	183	60	—	30	8	12	221	260	650
School districts.....	1,477	(?)	1,137	—	—	4	—	—	1,118	—	—	15	—	63	277
Townships.....	110	(?)	101	13	—	—	75	11	—	—	—	2	4	5	5
ASHLAND.....	1,354	49.78	993	100	43	32	248	48	493	—	6	23	55	120	186
County.....	377	13.86	255	68	13	13	91	40	7	—	—	23	—	40	82
Cities and villages.....	303	19.35	147	19	20	10	69	5	—	6	—	—	52	28	76
School districts.....	550	(?)	486	—	—	—	—	—	486	—	—	—	—	50	14
Townships.....	124	(?)	105	13	1	—	88	3	—	—	—	—	3	2	14

ASHTABULA	3,943	57.31	2,643	286	222	77	535	179	1,262	23	79	168	478	634
County	999	14.52	645	171	47	33	177	135	20	---	62	102	102	252
Cities and villages	1,051	25.31	541	93	169	44	177	33	---	14	11	124	237	149
School districts	1,506	(1)	1,242	22	6	---	---	---	1,242	---	---	---	139	125
Townships	387	(1)	235	22	---	---	181	11	---	9	6	44	---	108
ATHENS	1,555	35.22	1,299	116	46	21	269	51	730	---	26	91	118	88
County	395	8.94	354	80	22	11	169	43	9	---	20	---	19	22
Cities and villages	239	11.75	110	23	24	10	49	1	---	---	3	88	14	27
School districts	814	(1)	721	---	---	---	---	---	721	---	---	---	84	9
Townships	108	(1)	74	13	---	---	51	7	---	---	3	3	1	30
AUGLAIZE	1,365	48.69	884	98	41	21	203	62	429	---	37	201	62	218
County	327	11.66	294	68	20	12	102	58	7	---	20	---	12	21
Cities and villages	407	25.82	89	18	21	9	39	---	---	---	2	199	26	93
School districts	545	(1)	422	---	---	---	---	---	422	---	---	---	24	99
Townships	86	(1)	79	12	---	---	62	4	---	---	1	2	---	5
BELMONT	3,152	33.18	2,199	298	139	84	349	131	1,176	---	60	212	319	422
County	647	6.81	508	178	64	62	43	95	22	2	44	---	96	43
Cities and villages	876	17.17	307	62	75	22	126	7	---	1	14	210	97	262
School districts	1,331	(1)	1,154	---	---	---	---	---	1,154	---	---	---	119	68
Townships	268	(1)	230	18	---	---	180	29	---	1	2	2	7	69
BROWN	774	38.42	551	65	22	2	132	15	301	---	2	48	25	150
County	189	9.38	178	46	12	1	89	12	6	---	12	---	10	1
Cities and villages	432	13.61	31	6	10	1	14	---	---	---	---	45	6	---
School districts	435	(1)	295	---	---	---	---	---	295	---	---	---	9	131
Townships	68	(1)	47	13	---	---	29	3	---	2	---	3	---	18
BUTLER	5,819	49.02	3,651	431	389	154	672	295	1,528	---	43	111	476	1,098
County	1,119	9.27	998	270	88	22	298	172	14	---	38	---	37	177
Cities and villages	2,743	30.44	1,998	140	330	126	278	108	---	14	42	30	268	753
School districts	1,817	(1)	1,550	---	---	---	---	---	1,514	---	16	679	190	77
Townships	1,142	(1)	135	15	1	1	96	15	---	---	1	6	---	1
CARROLL	884	54.91	599	64	21	8	160	27	308	---	11	42	45	198
County	264	16.40	193	44	15	7	96	24	6	---	11	---	9	62
Cities and villages	95	13.65	31	10	6	1	14	---	---	---	---	40	18	6
School districts	439	(1)	302	---	---	---	---	---	302	---	---	---	18	119
Townships	86	(1)	73	10	---	---	60	3	---	---	---	2	---	11
CHAMPAIGN	1,039	43.11	896	99	43	28	251	68	391	---	13	38	51	54
County	334	13.86	312	68	16	16	134	61	6	---	11	---	---	22
Cities and villages	185	15.50	117	19	27	12	55	---	---	---	---	31	21	16
School districts	422	(1)	385	---	---	---	---	---	385	---	---	---	29	8
Townships	98	(1)	82	12	---	---	62	6	---	---	2	7	1	8

* Includes \$2,551,399, payments for development and conservation of natural resources by State government.

* Not computed.

* Includes \$1,720,464 for Miami Conservancy District and \$2,336,796 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Inter- est	Out- lays
	Total	Per capita	Operation and maintenance of general departments								Operation and main- tenance of public- service enter- prises					
			Total	General govern- ment	Protec- tion to person and prop- erty	Health and sani- tation	High- ways and correc- tions	Schools	Libra- ries	Recre- ation		Mis- cella- neous				
CLARK.....	\$5,270	\$56.85	\$2,894	\$281	\$263	\$142	\$489	\$243	\$1,263	\$22	\$18	\$93	\$110	\$358	\$1,908	
County.....	820	8.85	650	191	43	91	164	109	16			36		34	136	
Cities and villages.....	2,674	36.24	854	59	220	44	255	227				30	106	189	1,525	
School districts.....	1,671	(^c)	1,300			6			1,247	21		26		135	236	
Townships.....	105	(^c)	90	11		1	70	7				1	4		11	
CLERMONT.....	1,123	37.43	814	105	25	8	222	41	400			13	55	58	196	
County.....	317	10.57	257	74	16	6	105	38	6			12		18	42	
Cities and villages.....	135	12.06	87	16	9	2	60						41	7		
School districts.....	575	(^c)	394						394					33	148	
Townships.....	96	(^c)	76	15			57	3				1	14		6	
CLINTON.....	998	46.32	886	111	43	12	239	65	387	3	1	25	43	44	25	
County.....	332	15.41	308	78	20	7	120	51	8			24		16	8	
Cities and villages.....	176	17.31	113	20	23	5	56	5		3	1		42	6	15	
School districts.....	402	(^c)	379						379					22		
Townships.....	88	(^c)	86	13			63	9				1	1		1	
COLUMBIANA.....	3,408	39.13	2,344	325	191	97	396	144	1,126	6	3	56	271	257	536	
County.....	799	9.17	472	226	37	33	24	98	15			39	39	44	283	
Cities and villages.....	1,210	20.24	599	79	153	64	249	33		6	3	12	269	145	197	
School districts.....	1,192	(^c)	1,111						1,111					61	20	
Townships.....	207	(^c)	162	20	1		123	13				5	2	7	36	
COSHOCTON.....	1,191	41.10	993	109	54	17	227	87	438			31	44	41	143	
County.....	343	11.84	276	81	21	6	94	43	6			25		6	61	
Cities and villages.....	238	17.84	147	13	33	11	50	35				5	42	17	32	
School districts.....	499	(^c)	432						432					18	49	
Townships.....	111	(^c)	108	15			83	9				1	2		1	

CRAWFORD	1,959	55.43	1,184	147	107	39	249	56	556	4	2	24	140	170	465
County	357	10.10	261	98	23	11	59	45	6	---	---	19	---	87	87
Cities and villages	638	26.84	273	35	84	28	110	7	550	4	2	3	138	64	162
School districts	786	(7)	550	---	---	---	---	---	---	---	---	---	---	92	144
Townships	178	(7)	100	14	---	---	80	4	---	---	---	2	1	5	72
CUYAHOGA	108,611	87.20	60,822	6,066	8,988	5,956	6,442	4,375	23,039	2,006	1,164	2,796	6,341	14,206	27,242
County	19,850	15.04	8,738	3,362	340	1,256	1,118	1,614	---	---	14	1,004	9	2,120	8,963
Cities and villages	54,414	44.38	25,728	2,536	8,648	4,413	5,305	2,739	---	---	13	768	6,326	9,039	13,321
School districts	33,651	(7)	25,853	120	---	286	---	---	23,039	1,885	40	1,483	---	3,015	4,783
Townships	33,651	(7)	53	8	---	1	19	22	---	---	---	3	6	---	---
Other civil divisions	634	(7)	450	---	---	---	---	---	---	108	342	---	---	29	155
DAREK	1,522	40.04	1,239	142	44	35	308	74	596	---	3	37	82	102	99
County	427	11.23	331	107	21	17	130	65	8	---	---	33	---	39	39
Cities and villages	268	18.64	135	15	23	18	73	2	588	2	2	2	75	17	39
School districts	668	(7)	588	---	---	---	---	---	---	---	---	---	---	73	7
Townships	159	(7)	135	20	---	---	105	7	---	---	1	2	7	3	14
DEFIANCE	939	41.34	679	73	29	7	182	37	329	2	1	19	43	93	124
County	261	11.49	175	52	13	3	57	28	6	---	---	16	---	32	64
Cities and villages	179	14.84	81	10	16	4	41	4	---	2	1	3	40	35	23
School districts	351	(7)	323	---	---	---	---	---	323	---	---	---	---	25	3
Townships	148	(7)	100	11	---	---	84	5	---	---	---	---	3	1	44
DELAWARE	1,341	51.68	890	100	51	28	166	67	412	3	---	23	14	87	390
County	330	12.69	250	67	16	11	69	61	6	---	---	20	---	32	48
Cities and villages	182	13.87	117	20	35	17	39	1	---	3	---	2	4	25	6
School districts	768	(7)	406	---	---	---	---	---	406	---	---	---	---	30	332
Townships	91	(7)	77	13	---	---	58	5	---	---	---	1	10	---	4
ERIE	2,315	54.47	1,433	183	148	58	209	89	659	14	18	55	183	176	523
County	625	14.71	326	118	34	23	23	70	15	9	---	34	---	43	236
Cities and villages	842	28.12	376	60	112	35	126	12	---	5	18	18	174	82	210
School districts	714	(7)	644	---	---	---	---	---	644	---	---	---	---	49	21
Townships	134	(7)	87	15	2	---	60	7	---	---	---	3	9	2	36
FAIRFIELD	2,100	47.09	1,441	141	68	20	391	138	616	4	10	53	237	106	316
County	472	10.88	462	101	23	13	182	79	8	---	---	44	---	10	10
Cities and villages	575	22.96	298	28	43	7	89	52	---	4	9	6	---	34	69
School districts	914	(7)	608	---	---	---	---	---	608	---	---	---	---	72	234
Townships	139	(7)	133	12	---	---	110	7	---	---	1	3	3	---	3
FAYETTE	814	39.22	755	96	43	17	185	86	309	2	---	17	5	38	16
County	306	14.74	206	79	16	9	106	67	5	---	---	14	---	1	1
Cities and villages	99	9.98	---	8	26	8	34	---	---	2	---	2	1	17	3
School districts	328	(7)	304	---	---	---	---	---	304	---	---	---	---	21	3
Townships	81	(7)	75	9	1	---	45	19	---	---	---	1	4	---	2

* Not computed.

GUYER	1,583	38.40	1,124	126	47	15	279	47	583	---	---	3	24	62	123	294
County	495	11.93	830	91	24	9	137	40	8	---	---	---	21	---	29	136
Cities and villages	280	12.80	126	23	23	6	68	1	---	---	---	3	2	50	48	56
School districts	705	(^c)	575	23	---	---	---	---	575	---	---	---	---	43	87	15
Townships	113	(^c)	93	12	---	---	74	6	---	---	---	---	1	2	3	---
HAMILTON	47,086	77.66	27,961	3,145	3,309	2,108	2,763	3,077	11,408	452	403	1,296	1,587	6,475	11,013	2,604
County	8,466	13.98	5,107	2,083	114	1,776	327	947	27	452	7	374	9	746	9	6,498
Cities and villages	28,924	46.86	13,184	1,016	3,191	1,216	2,344	1,990	2,300	---	395	733	1,599	4,713	1,011	1,927
School districts	14,461	(^c)	9,513	23	---	---	---	---	9,081	---	1	185	9	1,011	6	24
Townships	12,186	(^c)	157	23	4	1	92	32	---	---	---	4	---	---	---	---
HANCOCK	2,270	58.00	1,461	160	98	36	307	126	672	4	5	53	53	199	536	---
County	444	33.86	373	12	25	21	117	51	7	---	---	43	---	---	50	---
Cities and villages	811	33.75	303	33	73	15	97	68	---	4	4	9	77	79	356	---
School districts	741	(^c)	663	---	---	---	---	---	665	---	---	---	---	67	9	---
Townships	156	(^c)	117	15	---	---	93	7	---	---	1	1	6	3	33	---
HARDIN	1,108	40.02	920	114	40	28	197	55	457	1	1	18	31	82	73	---
County	340	12.30	285	87	20	22	98	38	5	---	---	16	---	13	42	---
Cities and villages	172	12.04	121	15	24	6	73	---	---	1	1	1	22	24	5	---
School districts	484	(^c)	452	---	---	---	---	---	452	---	---	---	---	24	8	---
Townships	83	(^c)	57	12	---	---	26	17	---	---	---	2	9	---	17	---
Other civil divisions	27	(^c)	5	---	6	---	---	---	---	---	---	---	---	21	1	---
HARRISON	875	46.43	649	75	24	7	197	49	280	---	---	17	23	24	179	---
County	351	18.63	211	51	15	6	76	42	7	---	---	14	---	---	140	---
Cities and villages	80	11.52	56	9	9	1	38	---	---	---	---	1	17	7	---	---
School districts	136	(^c)	273	---	---	---	---	---	273	---	---	---	---	17	18	---
Townships	---	(^c)	109	15	---	---	85	7	---	---	---	2	6	---	21	---
HENRY	1,076	47.77	711	86	26	17	156	58	340	---	1	27	133	152	80	---
County	543	15.23	221	59	13	13	75	26	9	---	---	26	---	111	11	---
Cities and villages	262	28.25	74	14	13	4	26	16	---	---	1	---	130	4	54	---
School districts	369	(^c)	331	---	---	---	---	---	331	---	---	---	---	36	2	---
Townships	102	(^c)	85	13	---	---	55	16	---	---	---	1	3	1	13	---
HIGHLAND	1,067	43.16	776	78	26	13	127	51	468	---	---	13	69	47	205	---
County	294	11.57	167	62	15	9	30	41	8	---	---	12	---	11	116	---
Cities and villages	194	18.81	75	15	11	4	45	---	---	---	---	---	65	12	42	---
School districts	527	(^c)	460	---	---	---	---	---	460	---	---	---	---	24	24	43
Townships	82	(^c)	74	11	---	---	52	10	---	---	---	1	4	---	4	---
HOCKING	783	38.37	710	77	21	12	204	33	350	---	1	12	18	38	17	---
County	279	13.67	266	56	15	4	138	25	6	---	---	12	18	14	9	---
Cities and villages	82	10.82	48	10	6	8	20	3	---	---	1	---	---	11	5	---
School districts	353	(^c)	344	---	---	---	---	---	344	---	---	---	---	13	1	---
Townships	64	(^c)	62	11	---	---	46	5	---	---	---	---	---	2	2	---

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries				Recreation	Miscellaneous
HOLMES.....	\$829	\$49.56	\$611	\$62	\$14	\$9	\$208	\$38	\$263		\$2	\$15	\$9	\$49	\$160
County.....	366	21.88	259	45	12	5	140	37	6			14		19	88
Cities and villages.....	53	14.31	30	6	2	4	16				2		8	7	8
School districts.....	317	(1)	257	11					257					23	37
Townships.....	93	(1)	65				52	1				1	1	27	27
HURON.....	2,084	61.47	1,359	149	73	38	326	106	625	\$1		41	219	115	391
County.....	666	16.70	405	91	24	18	142	76	15			39	39	13	148
Cities and villages.....	663	29.39	224	39	48	20	93	21		1		2	213	64	172
School districts.....	664	(1)	610						610					43	11
Townships.....	191	(1)	120	19	1		91	9					6	5	60
JACKSON.....	931	37.18	628	73	25	12	122	36	347			13	75	62	166
County.....	226	9.03	184	50	12	8	70	28	6			10		4	38
Cities and villages.....	174	12.92	63	13	13	4	26	5				2	74	25	12
School districts.....	490	(1)	341						341					33	116
Townships.....	41	(1)	40	10			26	3				1	1		
JEFFERSON.....	4,300	47.72	3,037	356	280	137	526	181	1,435	8	35	79	123	270	870
County.....	1,222	13.56	735	236	50	31	263	93	9			53	48	439	439
Cities and villages.....	1,230	19.54	716	105	230	101	166	61		8	35	14	121	90	303
School districts.....	1,687	(1)	1,445			5			1,426			10		131	111
Townships.....	1,161	(1)	141	15			97	27				2	2	1	17
KNOX.....	1,338	45.61	963	125	46	24	222	52	464			30	51	64	280
County.....	484	16.50	287	94	22	15	77	45	6			28	28	22	175
Cities and villages.....	254	19.32	114	18	24	9	59	3				1	47	25	68
School districts.....	475	(1)	468						458					16	1
Townships.....	125	(1)	104	13			86	4				1	4	1	1

LAKE	4,034	91,89	1,993	250	128	149	345	61	1,014	24	22	394	644	1,003
County	1,083	24,67	516	140	37	125	165	36	13	1	12	55	176	336
Cities and villages	1,123	39,43	332	91	86	24	117	1				327	330	134
School districts	1,668	(¹)	1,001						1,001	23	10	12	4	10
Townships	170	(¹)	144	19	5		63	24						
LAWRENCE	1,404	30,93	1,131	137	69	21	217	53	610				169	64
County	378	8,33	350	96	28	10	140	41	18				25	11
Cities and villages	264	11,94	145	28	41	11	51	7					68	11
School districts	707	(¹)	592						592				75	40
Townships	55	(¹)	44	13			26	5					1	10
LUCAS	2,822	48,57	1,943	220	180	40	424	125	891	16	43	102	177	600
County	773	20,79	459	141	43	18	184	61	13				1	283
Cities and villages	773	20,42	378	51	136	22	96	57					96	283
School districts	1,058	(¹)	894						878	16	1		79	85
Townships	216	(¹)	182	28	1		144	7					1	27
LOGAN	1,686	58,18	981	115	45	25	169	76	522				103	394
County	308	13,73	243	83	17	14	68	46	6	3	26	208	128	128
Cities and villages	405	28,58	135	20	28	11	39	29		2	18		31	37
School districts	787	(¹)	516						516				48	223
Townships	96	(¹)	84	12			62	7						6
LOKAIN	6,661	59,26	4,255	450	426	224	768	232	1,934	20	51	150	723	1,341
County	1,616	14,38	4,082	278	67	74	310	137	23				86	548
Cities and villages	2,419	27,84	1,175	148	356	139	360	72		20	47	33	411	499
School districts	2,400	(¹)	1,942			11			1,911				223	235
Townships	226	(¹)	1,156	24	3		98	23					3	69
LUCAS	29,055	80,65	15,977	1,358	2,561	894	2,393	1,931	5,621	275	298	616	3,195	8,745
County	6,051	16,81	2,925	1,008	119	119	598	722	13				1,118	2,445
Cities and villages	14,902	48,44	7,227	363	2,376	738	1,704	1,160	332	29			1,106	4,935
School districts	7,863	(¹)	5,662	2		37			5,276	246			1,321	1,321
Townships	7,219	(¹)	163	15	5		98	49					3	44
MADISON	896	43,92	753	94	28	15	202	52	344				44	68
County	326	15,98	266	63	17	11	113	40	6				12	48
Cities and villages	113	13,11	68	15	11	4	37						17	4
School districts	367	(¹)	338						338				15	14
Townships	90	(¹)	81	16			52	12					7	2
MARION	11,164	45,62	7,654	868	946	399	925	477	3,453	95	196	425	1,220	1,865
County	1,869	7,64	1,429	588	136	123	200	254	19				343	97
Cities and villages	4,774	22,79	2,455	264	809	261	635	178	95				421	1,333
School districts	4,139	(¹)	3,518			15			3,434				308	313
Townships	170	(¹)	154	15	1		90	45					2	10
Other civil divisions	212	(¹)	98	1									2	112

*Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Out-lays	
			Total	General government	Protection to person and prop-erty	Health and sani-tation	High-ways and	Char-ities hospi-tals and cor-rections	Schools	Libra-ries				Recre-ation	Mis-cel-laneous
MARION.....	\$2,079	\$45.20	\$1,602	\$187	\$139	\$78	\$271	\$169	\$704	\$7	\$2	\$45	\$8	\$238
County.....	412	8.96	384	126	27	17	118	67	11			18	20	8
Cities and villages.....	565	16.10	429	48	112	61	99	92			1	16	37	37
School districts.....	998	(^o)	710						693	7		10	105	181
Townships.....	106	(^o)	79	13			54	10			1	1	8	12
MEDINA.....	1,950	64.36	1,097	112	41	23	222	66	598	1	2	32	147	519
County.....	886	22.64	325	80	21	15	129	37	13			30		206
Cities and villages.....	478	36.41	126	20	18	8	53	24		1	2		145	165
School districts.....	665	(^o)	585						585					73
Townships.....	121	(^o)	61	12	2		40	5				2	2	51
MERCER.....	830	34.64	617	71	18	5	149	31	329			14	4	147
County.....	274	11.44	183	51	14	3	68	27	7			13		62
Cities and villages.....	97	10.99	67	11	4	1	50					1	3	16
School districts.....	404	(^o)	322						322					25
Townships.....	55	(^o)	45	9		1	31	4					1	9
MERCER.....	1,113	44.35	787	90	25	38	188	46	367		1	32	68	190
County.....	340	13.55	280	64	14	34	91	36	11			30		27
Cities and villages.....	235	23.81	66	13	11	4	37				1		65	89
School districts.....	441	(^o)	358						356					65
Townships.....	97	(^o)	85	13			60	10				2	3	9
MIAMI.....	2,652	51.20	1,755	227	115	101	333	124	808		9	38	216	442
County.....	651	12.57	541	35	35	66	162	90	9			31		26
Cities and villages.....	821	23.63	334	63	79	35	122	24			9	2	212	177
School districts.....	1,089	(^o)	799						799					98
Townships.....	91	(^o)	81	16	1		49	10				5	4	115

MONROE.	711	38.59	552	63	15	6	129	23	300	16	20	25	114
County.....	254	13.78	173	44	12	5	68	21	8	15	19	8	73
Cities and villages.....	41	9.66	18	3	1		9			1		3	1
School districts.....	311	(*)	282	4					202			11	8
Townships.....	105	(*)	69	15			52	2			1	3	32
MONTGOMERY.	16,025	56.35	9,891	945	1,210	769	1,069	1,081	3,853	550	425	2,268	3,441
County.....	2,969	10.40	1,924	641	1,009	126	245	403	14	386		669	366
Cities and villages.....	7,252	32.30	3,906	286	1,085	632	674	660		181	418	942	2,316
School districts.....	5,560	(*)	4,154	1		9			3,839	75	7	655	750
Townships.....	5,224	(*)	207	20	16	2	150	18		1		1	9
MORGAN.	642	47.26	474	44	11	6	114	23	264	10	10	18	140
County.....	208	15.31	149	30	9	5	67	23	6	9		7	52
Cities and villages.....	39	10.35	27	5	2	1	19				9	3	
School districts.....	324	(*)	238						258			8	88
Townships.....	71	(*)	40	9			28	2		1	1		30
MORROW.	755	52.11	542	57	16	13	160	27	238	11	6	49	138
County.....	329	22.71	202	43	10	7	103	23	4	10		30	99
Cities and villages.....	40	10.00	33	5	6	6	16					2	5
School districts.....	309	(*)	254						254		6	17	38
Townships.....	77	(*)	55	9			41	4		1			16
MUSKINGUM.	2,802	40.61	2,018	206	170	50	442	121	933	81	122	189	473
County.....	679	9.84	511	142	39	19	164	61	11	45		42	126
Cities and villages.....	795	18.02	424	51	131	31	162	19		22	119	73	179
School districts.....	1,155	(*)	942						922	13	3	74	139
Townships.....	173	(*)	141	13			116	11		1		29	
NOBLE.	652	43.58	537	47	10	6	166	21	278	9	27	23	65
County.....	206	13.77	182	31	9	4	109	15	5			4	19
Cities and villages.....	67	19.73	18	3	1	2	12			9	27	4	18
School districts.....	296	(*)	273						273			13	10
Townships.....	83	(*)	64	13			45	6				1	18
OTAWA.	1,206	49.43	872	88	30	14	274	25	413	22	106	78	150
County.....	344	14.10	252	53	14	11	121	20	13	20	13	13	79
Cities and villages.....	251	24.45	94	19	15	3	52	1		3		23	33
School districts.....	446	(*)	400						400		101	33	13
Townships.....	165	(*)	126	16	1		101	4		2	5	9	25
PAULDING.	686	44.83	543	65	15	8	144	41	246	21	33	43	67
County.....	262	17.12	218	51	9	6	93	29	6	21		17	27
Cities and villages.....	81	13.88	35	4	6	2	23			21	31	9	6
School districts.....	273	(*)	240						240			17	16
Townships.....	70	(*)	50	10			28	12			2		18

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous		
PERRY.....	\$1,044	\$33.20	\$852	\$111	\$29	\$13	\$187	\$60	\$433			\$19	\$26	\$66
County.....	314	9.99	270	76	19	10	86	54	7			19	18	26
Cities and villages.....	148	9.78	83	19	10	3	51						25	8
School districts.....	502	(*)	426					6	426				49	27
Townships.....	80	(*)	73	16			51						1	5
PICKAWAY.....	1,004	39.78	941	104	53	18	203	87	456	\$3		17	12	66
County.....	323	11.75	271	72	23	11	87	56	6			16	22	30
Cities and villages.....	141	13.22	117	17	30	7	36	22		3			8	7
School districts.....	515	(*)	450						450				42	23
Townships.....	115	(*)	105	15			80	9			1		4	6
PIKE.....	640	46.12	517	61	15	10	127	25	268			11	8	86
County.....	230	16.58	194	52	13	10	80	22	7			10	4	32
Cities and villages.....	31	11.87	13	3	2		8						5	10
School districts.....	327	(*)	261						261					3
Townships.....	52	(*)	49	6			39	3			1		3	44
PORTAGE.....	2,170	49.54	1,548	161	80	39	306	135	782		\$3	42	116	318
County.....	713	16.28	464	110	27	25	125	125	16			36		200
Cities and villages.....	429	21.83	210	34	50	14	104	3			2	3	97	65
School districts.....	864	(*)	766						766					17
Townships.....	164	(*)	108	17	3		77	7			1	3	19	36
PREBLE.....	1,058	47.12	917	89	22	25	235	55	463	1	1	26	38	62
County.....	331	14.74	288	68	10	16	116	48	6			24		41
Cities and villages.....	128	14.29	83	12	12	8	49			1	1		25	18
School districts.....	491	(*)	457						457					11
Townships.....	108	(*)	89	9		1	70	7				2	13	1

PUTNAM	1,043	41, 64	867	94	22	11	315	42	361			22	48	41	87
County	347	13, 84	297	64	15	8	157	27	7			19		21	29
Cities and villages	134	13, 36	367	13	7	3	43						41	7	19
School districts	382	(3)	354											13	15
Townships	180	(3)	149	17			115	15	354			2	7		24
RICHLAND	3,203	47, 71	2,096	269	201	99	317	129	974	20	23	74	208	275	661
County	803	11, 86	458	161	40	17	96	101	7					62	283
Cities and villages	1,090	24, 35	516	78	154	81	149	12		23		19	205	103	266
School districts	1,153	(3)	1,005			1			967	20		17	3	97	51
Townships	1,170	(3)	113	20	3		72	16				2		6	48
Other civil divisions	14	(3)	4		4										3
ROSS	1,572	34, 32	1,283	167	107	37	254	89	591	1	9	28	19	136	134
County	427	9, 32	356	118	25	21	86	72	8	1		25		29	42
Cities and villages	354	15, 97	231	82	82	16	85	5			9	2	10	38	75
School districts	667	(3)	583						583					69	16
Townships	124	(3)	113	17			83	12				1	9		2
SANDUSKY	1,760	43, 78	1,257	146	73	34	306	68	598		7	55	127	146	220
County	611	12, 71	420	115	25	23	145	59	5			48		45	46
Cities and villages	365	17, 41	182	19	48	11	86				7	6	124	27	32
School districts	766	(3)	563						563					73	130
Townships	118	(3)	92	12			75	4				1	3	1	22
SCIOTO	3,419	40, 51	2,455	259	251	95	483	171	1,099	7	7	83	110	532	322
County	762	9, 03	629	178	58	29	228	82	17			37		58	75
Cities and villages	1,158	22, 84	576	66	192	62	151	70		7		23	104	302	174
School districts	1,349	(3)	1,109		1	4			1,082			23		172	
Townships	150	(3)	138	15			104	19					6		5
SENECA	2,026	41, 52	1,494	172	134	47	376	119	590	9	3	44	64	168	300
County	610	12, 50	446	118	33	14	167	70	8					21	143
Cities and villages	524	15, 53	357	37	101	33	127	39		9	3	8		62	78
School districts	712	(3)	582						582					61	69
Townships	180	(3)	109	17			82	10					2	8	61
SHELBY	1,104	44, 29	893	102	53	26	210	61	412	1	4	24	47	69	95
County	308	12, 36	264	71	18	14	92	42	6			20		4	40
Cities and villages	227	19, 10	137	20	34	12	49	15			4	3	42	21	27
School districts	468	(3)	406						406					44	18
Townships	101	(3)	86	11	1		69	4				1	5		10
STARK	12,134	52, 89	7,763	774	739	510	1,101	784	3,479		71	305	378	1,642	2,451
County	2,900	12, 04	1,724	503	91	269	254	385	16			196		243	983
Cities and villages	4,203	24, 55	2,178	249	647	224	622	335		43		58	376	789	860
School districts	4,639	(3)	3,649	1		17			3,463	28		40		508	632
Townships	342	(3)	312	21	1		225	54				11	2		26

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous
SUMMIT.....	\$21,893	\$61.84	\$11,286	\$1,134	\$1,220	\$894	\$1,364	\$771	\$5,374	\$114	\$88	\$287	\$3,705	\$6,221
County.....	3,252	9.19	1,907	711	1,152	307	255	306	27		59	90	339	956
Cities and villages.....	11,832	37.13	4,160	405	1,062	627	1,035	443	4,898	7	28	104	2,542	4,456
School districts.....	6,658	(¹)	5,097							107		92	674	2,542
Townships.....	151	(¹)	122	18	6		74	22			1	1	7	772
TRUMBULL.....	6,208	47.86	4,029	396	327	122	527	308	2,152	29	42	126	402	854
County.....	1,426	10.99	850	273	75	77	159	171	11			84	219	357
Cities and villages.....	1,750	21.68	761	101	251	38	228	83		4	41	15	389	280
School districts.....	2,745	(¹)	2,193			7			2,141	24		21		349
Townships.....	287	(¹)	225	22	1		140	54		1		6	13	26
TUSCARAWAS.....	2,854	37.45	1,885	219	126	36	376	120	954		12	42	115	189
County.....	647	9.38	510	150	34	15	175	87	13			36	24	113
Cities and villages.....	618	13.32	302	48	92	21	109	16			11	5	111	70
School districts.....	1,174	(¹)	941						941					135
Townships.....	145	(¹)	132	21			92	17			1	1	4	94
UNION.....	351	44.34	644	69	27	30	141	38	316			23	11	165
County.....	303	15.79	256	57	15	25	98	35	4			22		39
Cities and villages.....	75	12.05	51	6	12	5	28						8	8
School districts.....	435	(¹)	312						312				6	10
Townships.....	38	(¹)	25	6			15	3				1	5	110
VAN WERT.....	1,169	44.40	882	92	39	39	228	42	412		2	28	31	188
County.....	268	10.20	257	69	15	28	86	29	5			25	27	8
Cities and villages.....	186	15.19	106	13	24	11	48	7			1	2	10	43
School districts.....	576	(¹)	407						407					114
Townships.....	139	(¹)	112	10			94	6			1	1	4	23

VINTON	422	41.02	364	44	7		78	18	209			8	3	5	50
County	185	13.12	92	29	6		29	16	5			7	2	1	43
Cities and villages	14	6.39	14	3	1		10						2	4	2
School districts	210	(*)	204						204			1	1		5
Townships	60	(*)	54	12			39	2							
WARREN															
County	1,332	48.28	1,005	94	38	17	346	55	494	1		30	86	60	182
Cities and villages	149	14.27	388	65	21	13	221	41	7			30		8	43
School districts	185	13.63	80	19	17	3	40			1			62	13	10
Townships	183	(*)	417	10					417					39	127
WASHINGTON															2
County	1,749	41.21	1,334	125	72	26	284	60	728	4	4	31	55	123	237
Cities and villages	483	10.91	301	50	26	13	89	48	10			26		36	136
School districts	331	18.00	198	33	40	13	80	4		4		6	51	29	53
Townships	797	(*)	718				109	8	718				4	57	22
WAYNE															26
County	2,227	48.40	1,517	181	62	30	321	54	827	1	12	29	115	176	419
Cities and villages	668	13.92	374	123	23	15	127	47	11			28		49	145
School districts	519	20.40	201	43	38	15	91			1	12	1	114	57	147
Townships	899	(*)	816				103	7	816					70	13
WILLIAMS															14
County	1,102	47.79	788	90	34	22	205	41	362		2	32	140	86	148
Cities and villages	237	15.92	273	66	20	11	112	28	4			32		25	89
School districts	358	20.38	76	12	14	11	37				2		138	22	22
Townships	122	(*)	81	12			56	13	358					36	1
WOOD															36
County	2,488	48.59	1,689	171	67	18	397	108	882			43	93	261	445
Cities and villages	732	14.30	122	31	31	9	197	76	12		3	41		92	152
School districts	307	14.10	143	26	34	9	70				3	1	64	61	19
Townships	1,213	(*)	870				130	32	870					107	236
WYANDOT															38
County	964	50.64	665	71	32	8	198	23	305			1	9	1	115
Cities and villages	324	17.02	219	49	11	6	103	23	4			23	83	101	181
School districts	183	20.15	69	10	20	2	37						81	12	61
Townships	361	(*)	301						301					37	23
	96	(*)	76	12	1		58	5					2	1	17

* Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931
[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous
Grand total.....	\$171,592	\$33.76	\$79,685	\$7,895	\$23,873	\$10,361	\$19,233	\$9,233	\$3,081	\$2,559	\$2,314	\$3,331	\$19,336	\$28,833	\$45,516
30,000 population and over.....	133,788	39.22	63,185	4,978	19,828	8,861	12,680	8,438	3,081	273	2,008	3,038	12,236	20,085	38,282
Cleveland.....	42,961	47.11	20,477	1,619	7,114	3,610	3,762	2,548	---	---	640	1,184	5,301	5,708	11,475
Cincinnati.....	23,808	52.06	12,175	830	2,881	1,092	1,987	1,981	2,300	---	385	719	1,228	4,434	6,971
Toledo.....	14,662	49.35	7,115	336	2,354	734	1,651	1,160	332	---	297	251	1,070	1,581	4,896
Columbus.....	9,863	33.37	4,079	323	1,529	754	1,641	345	---	100	115	272	935	1,879	2,970
Akron.....	10,168	38.63	3,679	327	1,930	572	866	408	449	2	24	101	380	2,218	3,891
Dayton.....	6,650	32.57	3,368	251	1,022	595	576	660	---	---	177	87	317	854	2,111
Youngstown.....	4,223	24.42	2,230	220	734	233	578	172	734	95	91	107	349	463	1,181
Canton.....	2,875	26.92	1,401	144	457	158	366	201	457	---	25	50	253	535	1,686
Lakewood.....	1,627	21.99	953	72	358	137	222	129	129	---	29	6	221	197	221
Springfield.....	2,633	37.78	823	54	217	43	234	227	---	---	18	30	98	187	1,525
Cleveland Heights.....	1,872	33.85	876	112	263	205	235	1	---	---	25	35	371	270	355
Hamilton.....	2,002	37.28	623	72	194	88	167	50	---	---	28	24	597	170	612
Lorain.....	1,213	26.72	615	63	210	68	149	53	---	17	32	28	103	187	308
Portsmouth.....	1,047	24.07	499	54	161	51	127	70	---	7	22	104	170	274	170
Warren.....	1,869	20.30	456	47	164	19	133	64	---	---	20	9	94	168	151
Lima.....	1,407	33.18	428	34	125	21	140	59	---	30	8	11	146	248	885
East Cleveland.....	881	21.38	520	54	202	115	125	8	---	---	9	7	147	146	68
Zanesville.....	707	19.26	380	41	124	29	137	19	---	---	8	22	93	63	171
Steubenville.....	909	25.18	559	69	180	91	105	61	---	8	35	10	91	36	221
Norwood.....	883	19.85	374	61	119	57	119	4	---	---	1	13	77	124	108

	841	24.66	434	61	126	78	123	11	18	17	90	83	234
Mansfield.....	841	24.66	434	61	126	78	123	11	18	17	90	83	234
Marion.....	534	16.95	401	44	104	61	84	92	1	15	---	97	36
Newark.....	704	22.93	331	39	127	20	67	57	2	13	79	91	203
Middletown.....	649	21.21	359	51	133	35	86	58	14	5	57	73	130
8,000 to 30,000 population.....	17,310	24.18	7,858	1,100	2,205	824	2,668	626	51	184	2,709	3,185	3,558
Massillon.....	484	18.13	292	41	86	29	98	30	7	1	---	75	117
Elyria.....	677	23.45	375	45	118	62	119	18	13	3	83	100	56
Barberton.....	613	24.42	314	33	68	24	71	12	3	2	56	105	238
Sandusky.....	687	27.99	326	38	106	26	105	12	17	18	109	57	205
East Liverpool.....	585	23.84	335	31	82	30	154	25	5	8	85	63	92
Ashtabula.....	651	27.82	309	56	122	28	68	24	4	7	62	161	119
Alliance.....	592	25.41	375	39	81	30	107	103	9	6	65	140	12
Cuyahoga Falls.....	762	32.80	177	21	46	30	52	21	1	1	194	174	157
Shaker Heights.....	1,107	56.93	486	69	112	94	159	---	36	16	---	291	390
Findlay.....	768	38.79	278	28	69	14	82	68	4	9	59	76	355
Lancaster.....	621	27.14	193	21	39	6	57	52	4	5	230	31	67
Chillicothe.....	316	16.81	208	28	78	15	71	5	9	2	---	37	71
Garfield Heights.....	563	31.63	201	25	64	28	79	7	28	8	---	170	192
Ironton.....	236	13.96	124	22	39	11	41	7	---	4	40	65	7
Tiffin.....	210	12.50	179	14	68	13	68	15	2	4	---	23	8
Niles.....	478	28.50	111	16	26	5	31	14	16	3	225	47	93
Piquette.....	360	22.22	178	28	50	16	63	16	4	1	51	54	77
Parna.....	416	26.16	171	37	51	24	51	4	1	3	---	238	7
Campbell.....	224	14.93	90	15	37	17	14	1	---	6	22	56	56
Cambridge.....	247	16.58	98	15	21	4	53	1	3	2	48	44	56
Martins Ferry.....	318	21.78	98	17	25	11	29	5	---	2	115	33	53
Enclid.....	736	51.11	282	64	83	27	101	3	---	4	50	366	385
Marletta.....	302	21.14	176	28	43	13	74	4	4	6	49	27	60
Fremont.....	227	16.69	149	14	42	11	65	5	6	3	41	15	22
Bellaire.....	145	10.88	80	10	30	5	22	2	1	4	39	15	11
Fostoria.....	272	20.45	152	19	29	19	53	24	1	3	51	18	18
New Philadelphia.....	190	15.08	98	12	33	7	28	6	10	2	26	21	45
Struthers.....	193	15.82	98	16	28	6	18	5	6	1	---	34	89
Painesville.....	459	38.57	104	19	29	12	37	1	---	6	200	73	82
Ashland.....	260	22.61	118	11	25	17	54	5	6	---	43	25	74
Wooster.....	246	21.96	107	18	23	9	49	---	8	---	26	40	75
Coshocton.....	215	18.72	135	10	31	11	43	35	---	5	46	14	26
Salem.....	254	23.74	108	17	33	19	33	2	2	2	44	44	58
Xenia.....	129	12.17	85	13	27	13	28	3	---	1	20	19	5

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

(Totals expressed in thousands)

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS											Outlays		
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries			Recreation	Miscellaneous
8,000 to 30,000 population—Continued.														
Chard.....	\$167	\$16.06	\$96	\$15	\$25	\$11	\$33	\$5		\$4		\$3	\$19	\$29
Bucyrus.....	265	26.43	126	13	45	14	40	6				3	38	72
Dover.....	197	19.70	80	13	27	8	21	8			\$1	2	23	28
Conneaut.....	214	21.84	114	25	31	5	47	2				4	44	21
Bellefontaine.....	345	35.94	97	11	23	7	19	29			2	6	27	36
Mount Vernon.....	213	22.66	91	13	21	8	45	3				1	39	65
Sidney.....	193	20.53	123	17	33	11	40	15				3	20	22
Troy.....	336	37.75	93	20	22	15	22	8			4	1	34	95
Defiance.....	151	17.12	61	6	13	2	30	4		2	1	3	34	23
Cheviot.....	77	8.85	54	9	13	10	21				1		9	14
Delaware.....	127	14.64	100	17	33	17	27	1		3		2	22	5
Kent.....	196	22.79	84	13	25	4	39	1				2	27	42
Washington Court House.....	91	10.71	73	7	25	8	29			2		2	17	1
Van Wert.....	139	16.35	84	8	20	10	36	7			1	2	6	36
Ravenna.....	168	20.49	97	17	15	8	52	2			2	1	23	18
2,500 to 8,000 population.....	11,943	25.69	4,512	872	1,110	436	1,807	146		22	60	59	2,077	2,513
Wellsville.....	100	12.57	57	13	16	5	21	1					14	9
Norwalk.....	341	43.85	81	9	19	7	40	4			1	2	22	139
Urbana.....	141	18.21	88	14	24	12	34	1		3			28	15
Galion.....	271	35.31	78	16	25	15	31	1					95	80
St. Bernard.....	427	57.03	159	23	74	16	39	1			5	1	127	81

Berley.....	399	53.95	107	15	38	5	43	---	---	4	2	36	78	178
Chickville.....	111	15.06	87	14	25	4	26	22	3	---	---	---	10	7
Athens.....	105	14.48	94	11	14	2	25	---	---	1	1	26	9	15
Gallipolis.....	78	10.98	24	4	8	2	9	---	---	---	---	16	12	23
Kenton.....	114	16.13	72	8	17	3	42	---	1	---	---	19	18	5
Toronto.....	132	18.74	34	8	16	2	8	---	---	---	---	---	18	66
Greenville.....	152	21.60	85	8	15	14	42	2	---	2	2	29	14	24
Bedford.....	213	31.26	90	16	10	3	43	21	---	---	6	21	63	28
Bowling Green.....	72	10.77	49	9	14	3	19	---	---	3	1	2	69	1
Oakwood.....	395	60.83	122	17	39	23	41	---	---	2	---	39	20	165
Uhrichsville.....	57	8.86	39	6	13	3	15	1	---	---	1	---	6	12
Grandview Heights.....	120	18.87	46	5	12	8	20	---	---	---	1	---	28	13
Bellevue.....	90	15.82	63	4	14	5	35	5	---	---	---	21	8	7
Shelby.....	183	29.53	87	10	26	1	13	3	---	5	1	84	13	29
Logan.....	73	12.01	44	9	6	8	17	---	---	1	---	16	10	3
Maple Heights.....	283	47.56	78	25	13	7	30	1	---	---	2	---	181	24
New Boston.....	106	17.87	74	11	31	11	20	---	---	1	1	---	28	4
Wadsworth.....	202	34.06	57	10	9	1	11	24	1	---	---	94	21	30
Jackson.....	71	11.99	24	4	7	2	10	---	---	---	1	34	9	4
Reading.....	161	28.13	40	4	18	5	12	---	---	1	---	48	7	66
Lookland.....	123	21.57	65	7	18	7	33	---	---	---	---	---	12	16
Berea.....	267	46.87	71	11	10	6	37	---	---	---	7	68	36	92
Delphos.....	123	21.69	49	7	12	3	25	1	---	---	1	16	3	55
Rocky River.....	267	47.41	107	19	35	10	41	---	---	1	1	46	99	15
Mansfield.....	146	26.46	51	6	14	8	22	---	---	1	---	52	8	35
St. Marys.....	156	28.71	29	6	9	3	10	---	---	---	1	54	11	62
Wapakoneta.....	142	26.40	83	5	9	2	16	---	---	1	1	78	9	22
Wilmington.....	103	19.32	33	12	18	5	40	5	3	---	---	5	5	15
Nelsonville.....	79	14.84	28	6	6	2	12	1	---	---	1	41	3	7
Wellston.....	87	16.36	27	7	5	2	10	2	---	---	1	40	13	7
East Palestine.....	107	20.52	21	4	6	4	7	---	---	---	---	55	9	22
Mingo Junction.....	72	14.31	54	9	25	6	14	---	---	---	---	---	11	7
Fairport Harbor.....	32	6.44	12	5	2	1	4	---	---	2	---	12	8	---
Bryan.....	122	26.02	23	4	6	1	10	---	---	---	---	80	12	7
Celina.....	170	36.45	33	7	7	2	17	---	---	---	---	51	9	77
Bridgeport.....	50	10.74	28	4	6	1	17	---	---	---	---	19	3	---
Barnesville.....	80	17.38	27	4	5	1	17	---	---	---	---	24	24	5
Maumee.....	93	20.27	36	9	7	3	13	---	---	1	3	13	25	19
Elmwood Place.....	105	52.02	20	8	12	8	12	---	---	---	---	20	27	26
Napoleon.....	187	41.14	47	9	9	2	11	16	---	---	---	93	2	45

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued
 [Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
CITY OR VILLAGE	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
2,500 to 8,000 population—Continued.																
Dennison.....	\$28	\$6.18	\$22	\$4	\$11			\$6	\$1						\$6	
Willard.....	131	29.02	52	19	9	\$4		7	12						20	
Franklin.....	46	10.24	24	5	8			11		\$1					5	\$4
Orrville.....	131	29.59	20	7	5	2		5			\$1				6	\$8
Crestline.....	87	19.66	55	4	12	8		30			1				7	10
Port Clinton.....	97	22.01	34	9	6	2		14	1		2				10	30
South Euclid.....	582	132.30	193	65	21	60		27			11	\$5			259	130
Oberlin.....	142	33.08	56	6	11	5		30			2	1			5	57
Newcomertown.....	52	12.19	19	5	4	1		9							8	14
Willoughby.....	228	53.62	40	7	17	5		8			1	2			86	9
Newburgh Heights.....	47	11.32	42	11	12	5		13				1			4	
London.....	37	8.94	29	6	4	2		17							8	
North College Hill.....	91	21.99	23	8	3	3		9							21	47
Shadyside.....	23	5.61	10	2	2			6							7	
Hubbard.....	127	31.13	29	6	13	1		7			2				7	
Medina.....	207	50.85	38	3	6	3		26							10	50
Hillsboro.....	46	11.39	31	5	5	1		20							19	130
Sebring.....	52	13.17	13	2	2			9							14	
New Lexington.....	65	16.66	25	4	3	1		17							17	2
Upper Sandusky.....	67	17.23	40	4	15			21							6	21
Greenfield.....	112	28.93	32	8	5	2		17							51	6
Geneva.....	88	23.21	59	4	8	10		31							13	23
Wyoming.....	159	42.21	80	18	19	4		36							28	4
Fairview.....	212	57.47	76	14	18	5		38				1			3	43
Montpelier.....	86	23.39	27	3	6	5		13							133	15

	1870	1880	1890	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000
Marysville	51	14	01	29	3	7	3	16						6
Pomero	58	16	28	47	5	4		40						8
Mount Healthy	38	10	76	20	3	2		4						3
Midway	33	8	42	16	4	1		7						15
Newton Falls	58	16	77	21	7	6		8						17
Lisbon	54	15	86	28	3	6		11						9
Easton	54	19	12	40	3	8		20						1
Crooksville	34	10	46	24	4	3		1						7
Lebanon	93	28	86	22	9	3		15						8
Perrysburg	67	21	06	23	3	5		11						6
Clyde	78	24	69	13	2	4		7						24
Louisville	43	13	74	20	2	5		11						4
Upper Arlington	163	53	29	69	6	13		30						12
Glouster	36	12	40	6	2	1		2						43
Wauseon	50	17	31	20	5	1		12						23
Westerville	109	37	86	16	2	3		8						19
Amherst	91	32	00	30	4	5		16						44
Rittman	69	24	78	26	4	10		10						50
Chagrin Falls	171	62	43	42	5	6		20						8
Carey	81	29	76	10	3	3		3						28
Minerva	54	20	19	11	5	9		3						95
North Canton	94	35	50	35	10	9		11						6
Deer Park	17	6	43	13	4	1		5						20
Byesville	9	3	41	8	2	1		4						10
North Olmsted	89	33	92	37	11	12		11						4
Mayfield Heights	161	61	64	112	77	12		20						27
Cadiz	44	16	94	30	4	7		18						10
Oxford	62	23	96	30	7	5		15						21
Tippecanoe City	54	21	10	4	4	4		10						28
Lowellville	58	22	75	22	5	7		5						15
Less than 2,500 population	8,481	17,46		4,130	945	730	240	2,083	23	13	46	50	1,602	1,596

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1390 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$991,385	\$792,366	\$191,269	\$7,850	\$875,037	\$129.89
State government.....	9,534	8,046	—	1,488	7,696	1.15
Counties.....	154,429	85,794	66,062	2,573	146,038	21.68
Cities and villages.....	550,883	423,277	124,578	3,028	461,579	90.91
School districts.....	237,215	236,597	—	618	221,354	(1)
Townships.....	2,575	1,946	629	—	2,346	(1)
Other civil divisions.....	236,749	36,606	—	143	236,024	(1)
ADAMS.....	752	665	87	—	694	34.05
County.....	488	432	56	—	443	21.74
Cities and villages.....	72	41	31	—	71	11.34
School districts.....	190	190	—	—	178	(1)
Townships.....	2	2	—	—	2	(1)
ALLEN.....	8,709	6,481	2,133	95	8,516	122.36
County.....	1,872	493	1,367	12	1,859	26.71
Cities and villages.....	5,279	4,434	766	79	5,130	95.36
School districts.....	1,558	1,554	—	4	1,527	(1)
Townships.....	—	—	—	—	—	—
ASHLAND.....	1,975	1,607	368	—	1,866	68.60
County.....	592	353	239	—	592	21.76
Cities and villages.....	568	440	128	—	462	29.50
School districts.....	807	807	—	—	806	(1)
Townships.....	8	7	1	—	6	(1)
ASHTABULA.....	7,567	6,179	1,383	5	5,346	77.70
County.....	1,402	1,171	231	—	1,402	20.38
Cities and villages.....	3,868	2,711	1,152	5	1,722	41.47
School districts.....	2,293	2,293	—	—	2,219	(1)
Townships.....	4	4	—	—	3	(1)
ATHENS.....	1,593	1,542	47	4	1,578	35.72
County.....	313	313	—	—	313	7.09
Cities and villages.....	205	154	47	—	196	9.63
School districts.....	1,056	1,056	—	—	1,050	(1)
Townships.....	19	19	—	—	19	(1)
AUGLAIZE.....	1,151	1,090	61	—	1,032	36.81
County.....	144	144	—	—	127	4.53
Cities and villages.....	454	393	61	—	368	23.34
School districts.....	553	553	—	—	537	(1)
Townships.....	—	—	—	—	—	—
BELMONT.....	4,946	4,395	551	—	4,801	50.54
County.....	1,163	1,163	—	—	1,160	12.21
Cities and villages.....	1,673	1,148	525	—	1,592	31.20
School districts.....	2,007	2,007	—	—	1,978	(1)
Townships.....	103	77	26	—	71	(1)
BROWN.....	559	539	20	—	509	25.26
County.....	119	103	16	—	102	5.06
Cities and villages.....	139	135	4	—	118	19.58
School districts.....	300	300	—	—	288	(1)
Townships.....	1	1	—	—	1	(1)
BUTLER.....	9,294	8,084	1,170	40	8,585	72.33
County.....	571	526	45	—	571	4.81
Cities and villages.....	4,473	3,308	1,125	40	3,953	43.79
School districts.....	4,238	4,238	—	—	4,049	(1)
Townships.....	12	12	—	—	12	(1)
CARROLL.....	772	679	93	—	746	46.34
County.....	135	135	—	—	135	8.39
Cities and villages.....	275	182	93	—	256	36.78
School districts.....	362	362	—	—	355	(1)
Townships.....	—	—	—	—	—	—

¹ Not computed.

² Includes \$26,307,891 for Miami Conservancy District and \$9,510,000 for Mahoning Valley Sanitary District, not distributable by counties.

³ Includes \$25,885,629 for Miami Conservancy District and \$9,208,706 for Mahoning Valley Sanitary District, not distributable by counties.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CHAMPAIGN	\$744	\$644	\$100	-----	\$725	\$30.08
County.....	327	227	100	-----	325	27.24
Cities and villages.....	411	411	-----	-----	394	(1)
School districts.....	6	6	-----	-----	6	(1)
Townships.....	-----	-----	-----	-----	-----	-----
CLARK	9,243	8,090	1,088	\$65	8,220	88.67
County.....	600	600	-----	-----	453	4.59
Cities and villages.....	5,882	4,729	1,088	65	5,091	68.99
School districts.....	2,760	2,760	-----	-----	2,676	(1)
Townships.....	1	1	-----	-----	-----	(1)
CLERMONT	1,111	1,084	15	12	1,046	34.87
County.....	308	296	-----	12	308	10.27
Cities and villages.....	178	163	15	-----	180	14.29
School districts.....	619	619	-----	-----	572	(1)
Townships.....	6	6	-----	-----	6	(1)
CLINTON	931	898	33	-----	862	40.01
County.....	310	310	-----	-----	277	12.86
Cities and villages.....	118	85	33	-----	89	8.76
School districts.....	503	503	-----	-----	496	(1)
Townships.....	-----	-----	-----	-----	-----	-----
COLUMBIANA	5,104	4,050	1,048	6	4,859	55.79
County.....	850	859	-----	-----	829	9.52
Cities and villages.....	3,018	1,970	1,048	-----	2,803	46.88
School districts.....	1,108	1,102	-----	6	1,108	(1)
Townships.....	119	119	-----	-----	119	(1)
COSHOCTON	601	468	133	-----	505	17.43
County.....	100	100	-----	-----	72	2.48
Cities and villages.....	237	104	133	-----	182	13.64
School districts.....	264	264	-----	-----	251	(1)
Townships.....	-----	-----	-----	-----	-----	-----
CRAWFORD	2,913	2,592	273	48	2,785	78.79
County.....	94	48	46	-----	92	2.60
Cities and villages.....	1,183	908	227	48	1,087	45.73
School districts.....	1,560	1,560	-----	-----	1,540	(1)
Townships.....	76	76	-----	-----	66	(1)
CUYAHOGA	290,924	210,234	77,458	3,232	265,282	212.99
County.....	47,117	20,063	24,614	2,450	46,148	37.05
Cities and villages.....	185,859	132,493	52,827	539	165,440	134.93
School districts.....	57,435	57,192	-----	243	53,214	(1)
Townships.....	63	46	17	-----	30	(1)
Other civil divisions.....	450	450	-----	-----	450	(1)
DARKE	1,761	1,683	78	-----	1,705	44.86
County.....	68	35	33	-----	53	1.39
Cities and villages.....	374	329	45	-----	347	24.13
School districts.....	1,316	1,316	-----	-----	1,302	(1)
Townships.....	3	3	-----	-----	3	(1)
DEFIANCE	1,526	1,174	352	-----	1,435	63.18
County.....	331	203	128	-----	269	11.84
Cities and villages.....	706	490	216	-----	706	58.46
School districts.....	481	481	-----	-----	457	(1)
Townships.....	8	-----	8	-----	4	(1)
DELAWARE	1,575	1,260	314	1	1,547	59.50
County.....	513	326	187	-----	513	19.73
Cities and villages.....	390	262	127	1	388	35.40
School districts.....	672	672	-----	-----	646	(1)
Townships.....	-----	-----	-----	-----	-----	-----

¹ Not computed.

1392 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
ERIE	\$2, 928	\$2, 210	\$701	\$17	\$2, 551	\$60. 02
County.....	548	429	119	—	512	12. 05
Cities and villages.....	1, 458	859	582	17	1, 269	42. 37
School districts.....	906	906	—	—	759	(1)
Townships.....	16	16	—	—	11	(1)
FAIRFIELD	1, 698	1, 361	337	—	1, 615	36. 21
County.....	—	—	—	—	—	—
Cities and villages.....	548	211	337	—	469	18. 40
School districts.....	1, 150	1, 150	—	—	1, 146	(1)
Townships.....	—	—	—	—	—	—
FAYETTE	618	598	20	—	590	28. 43
County.....	—	—	—	—	—	—
Cities and villages.....	254	234	20	—	239	24. 10
School districts.....	362	362	—	—	349	(1)
Townships.....	2	2	—	—	2	(1)
FRANKLIN	64, 990	52, 951	11, 539	500	51, 194	136. 81
County.....	6, 421	6, 421	—	—	5, 848	15. 63
Cities and villages.....	44, 255	32, 336	11, 539	380	34, 446	105. 77
School districts.....	14, 314	14, 194	—	120	10, 900	(1)
Townships.....	—	—	—	—	—	—
FULTON	1, 714	1, 466	248	—	1, 632	69. 45
County.....	582	479	103	—	554	23. 57
Cities and villages.....	553	420	133	—	524	57. 29
School districts.....	540	540	—	—	520	(1)
Townships.....	39	27	12	—	34	(1)
GALLIA	633	594	39	—	595	25. 81
County.....	40	40	—	—	29	1. 26
Cities and villages.....	219	180	39	—	206	26. 61
School districts.....	374	374	—	—	360	(1)
Townships.....	—	—	—	—	—	—
GEAUGA	2, 217	1, 132	1, 085	—	2, 185	140. 97
County.....	1, 114	503	611	—	1, 114	71. 87
Cities and villages.....	399	220	179	—	376	114. 56
School districts.....	371	371	—	—	365	(1)
Townships.....	333	38	295	—	330	(1)
GREENE	1, 775	1, 731	35	9	1, 724	51. 31
County.....	185	185	—	—	185	5. 51
Cities and villages.....	421	377	35	9	376	21. 14
School districts.....	1, 168	1, 168	—	—	1, 162	(1)
Townships.....	1	1	—	—	1	(1)
GUERNSEY	2, 123	1, 696	417	10	2, 000	48. 21
County.....	592	486	106	—	560	13. 50
Cities and villages.....	842	521	311	10	765	34. 98
School districts.....	654	654	—	—	642	(1)
Townships.....	35	35	—	—	33	(1)
HAMILTON	146, 611	134, 545	12, 017	49	101, 913	168. 26
County.....	16, 312	10, 431	5, 857	24	12, 645	20. 88
Cities and villages.....	107, 778	101, 593	6, 160	25	70, 967	125. 65
School districts.....	22, 459	22, 459	—	—	19, 139	(1)
Townships.....	62	62	—	—	62	(1)
HANCOCK	3, 787	3, 281	483	23	3, 648	89. 63
County.....	905	905	—	—	905	22. 24
Cities and villages.....	1, 660	1, 186	451	23	1, 555	64. 39
School districts.....	1, 188	1, 188	—	—	1, 159	(1)
Townships.....	34	2	32	—	29	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HARDIN	\$1,186	\$1,028	\$158	-----	\$1,095	\$39.62
County.....	77	22	55	-----	-----	-----
Cities and villages.....	391	288	103	-----	385	26.95
School districts.....	388	388	-----	-----	382	(1)
Townships.....	1	1	-----	-----	1	(1)
Other civil divisions.....	329	329	-----	-----	327	(1)
HARRISON	451	395	56	-----	432	22.93
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	129	73	56	-----	124	17.85
School districts.....	321	321	-----	-----	308	(1)
Townships.....	1	1	-----	-----	-----	(1)
HENRY	2,531	2,102	429	-----	2,356	104.60
County.....	1,661	1,271	390	-----	1,522	67.57
Cities and villages.....	96	57	39	-----	75	8.09
School districts.....	751	751	-----	-----	737	(1)
Townships.....	23	23	-----	-----	22	(1)
HIGHLAND	876	857	19	-----	781	30.73
County.....	208	208	-----	-----	197	7.75
Cities and villages.....	223	204	19	-----	174	16.87
School districts.....	445	445	-----	-----	410	(1)
Townships.....	-----	-----	-----	-----	-----	-----
HOCKING	630	502	128	-----	596	29.21
County.....	229	178	51	-----	228	11.17
Cities and villages.....	180	103	77	-----	177	23.36
School districts.....	220	220	-----	-----	190	(1)
Townships.....	1	1	-----	-----	1	(1)
HOLMES	916	802	114	-----	898	53.69
County.....	372	293	79	-----	364	21.76
Cities and villages.....	108	73	35	-----	108	29.16
Schools districts.....	427	427	-----	-----	423	(1)
Townships.....	9	9	-----	-----	3	(1)
HURON	1,877	1,558	304	\$15	1,664	49.09
County.....	195	115	80	-----	151	4.45
Cities and villages.....	849	610	224	15	732	32.45
Schools districts.....	768	768	-----	-----	724	(1)
Townships.....	65	65	-----	-----	57	(1)
JACKSON	1,204	1,004	200	-----	1,108	44.25
County.....	84	84	-----	-----	84	3.35
Cities and villages.....	572	372	200	-----	503	37.36
School districts.....	548	548	-----	-----	521	(1)
Townships.....	-----	-----	-----	-----	-----	-----
JEFFERSON	5,164	3,736	1,255	173	4,671	51.84
County.....	768	157	611	-----	727	8.07
Cities and villages.....	1,686	872	644	170	1,487	23.62
School districts.....	2,690	2,687	-----	3	2,440	(1)
Townships.....	20	20	-----	-----	17	(1)
KNOX	1,003	715	288	-----	951	32.42
County.....	300	300	-----	-----	271	9.24
Cities and villages.....	390	102	288	-----	373	28.37
School districts.....	291	291	-----	-----	287	(1)
Townships.....	22	22	-----	-----	20	(1)
LAKE	11,804	6,186	5,618	-----	11,119	253.28
County.....	3,338	1,369	1,969	-----	3,338	76.04
Cities and villages.....	5,468	1,819	3,649	-----	4,825	169.43
School districts.....	2,942	2,942	-----	-----	2,904	(1)
Townships.....	56	56	-----	-----	52	(1)

1 Not computed.

1394 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAWRENCE	\$2,062	\$2,611	\$351	-----	\$2,759	\$60.77
County.....	315	315	-----	-----	315	6.94
Cities and villages.....	1,396	1,045	351	-----	1,349	61.03
School districts.....	1,238	1,238	-----	-----	1,085	(1)
Townships.....	13	13	-----	-----	10	(1)
LICKING	3,286	2,740	497	\$49	3,081	50.84
County.....	1,667	1,151	497	19	1,471	38.86
Cities and villages.....	1,608	1,578	-----	30	1,599	(1)
School districts.....	11	11	-----	-----	11	(1)
Townships.....	-----	-----	-----	-----	-----	-----
LOGAN	1,796	1,393	203	200	1,670	57.62
County.....	340	340	-----	-----	325	11.21
Cities and villages.....	514	311	203	-----	422	26.66
School districts.....	942	742	-----	200	923	(1)
Townships.....	-----	-----	-----	-----	-----	-----
LORAIN	12,984	9,245	3,721	18	12,052	107.22
County.....	1,797	629	1,268	-----	1,783	15.86
Cities and villages.....	7,253	4,782	2,453	18	6,495	73.41
School districts.....	3,909	3,909	-----	-----	3,751	(1)
Townships.....	25	25	-----	-----	23	(1)
LUCAS	61,105	51,711	9,194	200	57,341	159.28
County.....	11,431	5,276	6,155	-----	11,391	31.64
Cities and villages.....	33,199	29,960	3,039	200	30,369	98.72
School districts.....	16,445	16,445	-----	-----	15,552	(1)
Townships.....	30	30	-----	-----	29	(1)
MADISON	699	542	157	-----	602	29.51
County.....	163	120	43	-----	146	7.16
Cities and villages.....	285	171	114	-----	217	25.17
School districts.....	251	251	-----	-----	239	(1)
Townships.....	-----	-----	-----	-----	-----	-----
MAHONING	21,659	14,568	6,425	666	21,126	86.33
County.....	6,283	3,302	2,981	-----	6,269	25.62
Cities and villages.....	9,989	5,892	3,444	653	9,701	46.31
School districts.....	5,356	5,356	-----	-----	5,128	(1)
Townships.....	9	9	-----	-----	6	(1)
Other civil divisions.....	22	9	-----	13	22	(1)
MARION	3,723	2,898	808	17	3,659	79.54
County.....	322	128	194	-----	278	6.04
Cities and villages.....	1,658	1,131	510	17	1,644	46.85
School districts.....	1,639	1,639	-----	-----	1,635	(1)
Townships.....	104	-----	104	-----	102	(1)
MEDINA	3,219	2,228	991	-----	3,155	104.13
County.....	1,167	448	719	-----	1,147	37.85
Cities and villages.....	729	476	253	-----	701	53.40
School districts.....	1,228	1,228	-----	-----	1,216	(1)
Townships.....	95	76	19	-----	91	(1)
MEigs	928	808	120	-----	858	35.81
County.....	352	233	119	-----	346	14.44
Cities and villages.....	194	193	1	-----	132	14.95
School districts.....	379	379	-----	-----	377	(1)
Townships.....	3	3	-----	-----	3	(1)
MERCER	1,098	944	148	6	1,072	42.72
County.....	538	439	95	4	538	21.44
Cities and villages.....	227	172	53	2	211	21.38
School districts.....	332	332	-----	-----	322	(1)
Townships.....	1	1	-----	-----	1	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MIAMI	\$4,158	\$3,575	\$578	\$5	\$3,991	\$77.05
County.....	412	276	136	—	378	7.30
Cities and villages.....	1,805	1,358	442	5	1,729	49.76
School districts.....	1,939	1,939	—	—	1,882	(1)
Townships.....	2	2	—	—	2	(1)
MONROE	599	576	23	—	573	31.10
County.....	250	250	—	—	229	12.43
Cities and villages.....	61	38	23	—	60	14.13
School districts.....	246	246	—	—	243	(1)
Townships.....	42	42	—	—	41	(1)
MONTGOMERY	44,280	31,338	12,454	488	41,373	145.47
County.....	12,011	2,007	10,004	—	11,883	41.78
Cities and villages.....	19,695	16,757	2,450	488	16,945	75.17
School districts.....	12,554	12,554	—	—	12,531	(1)
Townships.....	20	20	—	—	14	(1)
MORGAN	354	354	—	—	312	22.97
County.....	118	118	—	—	91	6.70
Cities and villages.....	53	53	—	—	52	13.80
School districts.....	182	182	—	—	168	(1)
Townships.....	1	1	—	—	1	(1)
MORROW	911	585	255	71	862	59.49
County.....	516	194	251	71	499	34.44
Cities and villages.....	36	32	4	—	29	7.25
School districts.....	359	359	—	—	334	(1)
Townships.....	—	—	—	—	—	—
MUSKINGUM	3,489	2,781	708	—	2,843	41.20
County.....	650	292	358	—	466	6.75
Cities and villages.....	1,594	1,244	350	—	1,315	29.80
School districts.....	1,245	1,245	—	—	1,062	(1)
Townships.....	—	—	—	—	—	—
NOBLE	417	303	114	—	353	23.59
County.....	91	7	84	—	38	2.54
Cities and villages.....	58	28	30	—	57	16.78
School districts.....	246	246	—	—	238	(1)
Townships.....	22	22	—	—	20	(1)
OTTAWA	1,346	1,048	298	—	1,167	47.83
County.....	204	164	40	—	158	6.48
Cities and villages.....	412	165	247	—	357	34.77
School districts.....	582	582	—	—	514	(1)
Townships.....	148	137	11	—	138	(1)
PAULDING	737	549	188	—	603	39.41
County.....	248	123	125	—	161	10.52
Cities and villages.....	187	128	59	—	160	27.42
School districts.....	297	297	—	—	282	(1)
Townships.....	5	1	4	—	—	(1)
PERRY	1,717	1,487	230	—	1,635	52.00
County.....	275	271	4	—	238	7.57
Cities and villages.....	596	370	226	—	575	38.01
School districts.....	839	839	—	—	815	(1)
Townships.....	7	7	—	—	7	(1)
PICKAWAY	1,107	993	113	1	968	35.20
County.....	296	204	92	—	177	6.44
Cities and villages.....	182	160	21	1	172	16.13
School districts.....	629	629	—	—	619	(1)
Townships.....	—	—	—	—	—	—

¹ Not computed.

1396 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PIKE	\$450	\$450	-----	-----	\$415	\$29.91
County.....	48	48	-----	-----	47	3.39
Cities and villages.....	46	46	-----	-----	34	13.02
School districts.....	356	356	-----	-----	334	(¹)
Townships.....	-----	-----	-----	-----	-----	-----
PORTAGE	3,115	2,169	\$946	-----	2,981	68.06
County.....	710	124	586	-----	681	15.55
Cities and villages.....	997	654	343	-----	912	46.41
School districts.....	1,379	1,379	-----	-----	1,369	(¹)
Townships.....	29	12	17	-----	19	(¹)
PREBLE	1,084	1,041	43	-----	1,074	47.83
County.....	272	266	6	-----	272	12.11
Cities and villages.....	196	159	37	-----	192	21.43
School districts.....	612	612	-----	-----	606	(¹)
Townships.....	4	4	-----	-----	4	(¹)
PUTNAM	646	520	126	-----	629	25.09
County.....	312	231	81	-----	312	12.44
Cities and villages.....	120	75	45	-----	108	10.95
School districts.....	209	209	-----	-----	204	(¹)
Townships.....	5	5	-----	-----	5	(¹)
RICHLAND	4,656	3,711	813	\$132	4,251	62.79
County.....	862	603	259	-----	799	11.36
Cities and villages.....	1,801	1,280	519	2	1,570	35.08
School districts.....	1,773	1,773	-----	-----	1,705	(¹)
Townships.....	85	50	35	-----	77	(¹)
Other civil divisions.....	130	-----	-----	130	130	(¹)
ROSS	2,291	1,887	404	-----	2,103	45.92
County.....	533	502	31	-----	528	11.53
Cities and villages.....	620	247	373	-----	466	21.02
School districts.....	1,136	1,136	-----	-----	1,108	(¹)
Townships.....	2	2	-----	-----	1	(¹)
SANDUSKY	2,252	2,049	203	-----	2,094	52.09
County.....	562	419	143	-----	485	12.06
Cities and villages.....	414	359	55	-----	356	16.98
School districts.....	1,262	1,262	-----	-----	1,240	(¹)
Townships.....	14	9	5	-----	13	(¹)
SCIOTO	9,869	8,140	1,629	100	9,664	114.50
County.....	1,094	1,094	-----	-----	1,083	12.48
Cities and villages.....	5,686	3,957	1,629	100	5,677	111.98
School districts.....	3,084	3,084	-----	-----	2,929	(¹)
Townships.....	5	5	-----	-----	5	(¹)
SENECA	2,837	2,445	392	-----	2,716	55.66
County.....	293	253	40	-----	260	5.33
Cities and villages.....	1,341	989	352	-----	1,272	37.70
School districts.....	1,088	1,088	-----	-----	1,063	(¹)
Townships.....	115	115	-----	-----	101	(¹)
SHELBY	1,115	1,059	56	-----	901	36.15
County.....	58	24	34	-----	33	1.32
Cities and villages.....	287	265	22	-----	155	13.04
School districts.....	770	770	-----	-----	713	(¹)
Townships.....	-----	-----	-----	-----	-----	-----
STARK	29,725	24,559	5,114	52	25,439	110.89
County.....	5,182	4,323	859	-----	4,841	21.10
Cities and villages.....	14,985	10,678	4,255	52	11,626	67.92
School districts.....	9,533	9,533	-----	-----	8,953	(¹)
Townships.....	25	25	-----	-----	19	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SUMMIT	\$70,499	\$53,786	\$16,701	\$12	\$67,419	\$190.45
County.....	7,320	4,993	2,327	—	7,269	20.53
Cities and villages.....	49,094	34,722	14,372	—	46,431	145.70
School districts.....	14,057	14,045	—	12	13,693	(1)
Townships.....	28	26	2	—	26	(1)
TRUMBULL	15,609	14,022	1,551	36	15,021	115.81
County.....	3,900	3,589	311	—	3,638	28.05
Cities and villages.....	4,838	3,586	1,216	36	4,615	57.16
School districts.....	6,396	6,396	—	—	6,396	(1)
Townships.....	475	451	24	—	462	(1)
TUSCARAWAS	3,389	3,000	384	5	3,181	46.10
County.....	420	420	—	—	347	5.03
Cities and villages.....	1,272	885	382	5	1,182	25.48
School districts.....	1,685	1,685	—	—	1,641	(1)
Townships.....	12	10	2	—	11	(1)
UNION	545	481	64	—	449	23.40
County.....	109	76	33	—	83	4.32
Cities and villages.....	188	157	31	—	126	20.24
School districts.....	248	248	—	—	240	(1)
Townships.....	—	—	—	—	—	—
VAN WERT	1,094	1,050	44	—	1,023	38.94
County.....	39	26	13	—	9	3.34
Cities and villages.....	175	144	31	—	152	12.41
School districts.....	875	875	—	—	858	(1)
Townships.....	5	5	—	—	4	(1)
VINTON	91	87	4	—	86	8.36
County.....	1	1	—	—	1	.10
Cities and villages.....	21	17	4	—	19	7.15
School districts.....	67	67	—	—	64	(1)
Townships.....	2	2	—	—	2	(1)
WARREN	1,165	1,148	17	—	1,081	39.17
County.....	166	166	—	—	159	5.76
Cities and villages.....	225	208	17	—	185	15.28
School districts.....	773	773	—	—	736	(1)
Townships.....	1	1	—	—	1	(1)
WASHINGTON	2,088	1,997	91	—	1,912	45.06
County.....	612	612	—	—	612	14.42
Cities and villages.....	486	395	91	—	325	17.67
School districts.....	990	990	—	—	975	(1)
Townships.....	—	—	—	—	—	—
WAYNE	2,991	2,151	840	—	2,716	56.58
County.....	636	261	375	—	538	11.21
Cities and villages.....	976	511	465	—	805	31.64
School districts.....	1,375	1,375	—	—	1,369	(1)
Townships.....	4	4	—	—	4	(1)
WILLIAMS	1,379	955	424	—	1,242	51.08
County.....	367	46	321	—	311	12.79
Cities and villages.....	358	270	88	—	310	24.49
School districts.....	612	612	—	—	583	(1)
Townships.....	42	27	15	—	38	(1)
WOOD	4,660	3,705	955	—	4,506	88.01
County.....	1,565	1,118	447	—	1,500	29.30
Cities and villages.....	982	474	508	—	938	43.09
School districts.....	2,089	2,089	—	—	2,045	(1)
Townships.....	24	24	—	—	23	(1)
WYANDOT	1,422	825	597	—	1,326	69.66
County.....	559	24	535	—	482	25.32
Cities and villages.....	228	166	62	—	220	24.22
School districts.....	626	626	—	—	615	(1)
Townships.....	9	9	—	—	9	(1)

¹ Not computed.

1398 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$550,883	\$423,277	\$124,578	\$3,028	\$461,579	\$90.91
30,000 population and over.....	431,915	372,138	57,238	2,539	356,283	104.45
Cleveland.....	129,973	120,353	9,620	-----	114,905	126.01
Cincinnati.....	102,611	97,224	5,362	25	66,918	146.33
Toledo.....	32,313	29,625	2,488	200	29,567	99.52
Columbus.....	41,066	31,016	9,670	380	31,604	106.91
Akron.....	42,989	32,721	10,268	-----	41,295	156.90
Dayton.....	18,001	15,925	1,663	413	15,367	75.25
Youngstown.....	8,149	4,918	2,617	614	7,893	45.65
Canton.....	10,174	7,034	3,088	52	7,509	70.31
Lakewood.....	3,581	3,154	427	-----	2,845	38.45
Springfield.....	5,861	4,708	1,088	65	5,073	72.78
Cleveland Heights.....	4,593	1,803	2,636	154	3,769	67.97
Hamilton.....	3,024	2,407	617	-----	2,535	47.21
Lorain.....	3,246	1,570	1,658	18	3,034	66.83
Portsmouth.....	5,133	3,507	1,551	75	5,133	118.00
Warren.....	3,185	2,423	735	27	3,106	72.57
Lima.....	5,025	4,305	707	13	4,918	115.99
East Cleveland.....	2,642	1,784	599	259	2,158	52.38
Zanesville.....	1,426	1,133	293	-----	1,173	31.96
Steubenville.....	775	397	212	166	695	19.25
Norwood.....	2,202	2,101	101	-----	1,240	36.05
Mansfield.....	1,454	1,072	380	2	1,257	36.86
Marion.....	1,625	1,100	508	17	1,619	51.40
Newark.....	1,577	1,096	462	19	1,393	45.37
Middletown.....	1,290	762	488	40	1,287	42.06
8,000 to 30,000 population.....	57,286	28,186	28,850	250	49,487	69.13
Massillon.....	1,517	789	728	-----	1,365	51.12
Elyria.....	2,929	2,687	242	-----	2,467	93.09
Barberton.....	2,040	1,162	878	-----	1,288	51.31
Sandusky.....	1,150	682	451	17	1,012	40.64
East Liverpool.....	1,225	722	503	-----	1,056	44.56
Ashtabula.....	2,500	1,877	623	-----	565	24.15
Alliance.....	2,628	2,408	220	-----	2,171	93.18
Cuyahoga Falls.....	3,243	605	2,638	-----	3,220	150.47
Shaker Heights.....	5,193	651	4,423	119	4,148	202.34
Findlay.....	1,619	1,155	441	23	1,523	76.92
Lancaster.....	500	188	312	-----	436	22.71
Chillicothe.....	598	226	372	-----	445	23.67
Garfield Heights.....	2,889	208	2,676	5	2,756	154.88
Ironton.....	1,372	1,036	336	-----	1,328	78.58
Tiffin.....	392	275	117	-----	328	19.52
Niles.....	871	601	261	9	798	47.78
Piqua.....	1,049	707	337	5	1,036	63.95
Parma.....	4,579	123	4,446	-----	4,308	270.94
Campbell.....	1,058	538	481	39	1,050	70.00
Cambridge.....	752	491	251	10	683	45.84
Martins Ferry.....	551	493	58	-----	538	36.85
Euclid.....	5,537	1,281	4,256	-----	5,498	381.81
Marietta.....	465	376	89	-----	305	21.35
Fremont.....	255	244	11	-----	211	15.51
Bellaire.....	258	145	113	-----	258	19.36
Fostoria.....	886	651	235	-----	884	66.47
New Philadelphia.....	363	220	143	-----	331	26.27
Struthers.....	431	185	246	-----	422	34.59
Painesville.....	1,382	1,068	314	-----	1,131	97.50
Ashland.....	505	394	111	-----	407	35.39

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Continued.						
Wooster.....	\$729	\$356	\$373	-----	\$583	\$52.05
Coshocton.....	185	62	123	-----	130	11.93
Salem.....	922	623	299	-----	922	86.17
Xenia.....	317	273	35	\$9	301	28.40
Girard.....	316	250	66	-----	297	28.56
Bucyrus.....	757	687	67	3	706	70.41
Dover.....	439	323	111	5	403	40.30
Conneaut.....	725	547	173	5	538	54.90
Bellefontaine.....	447	273	174	-----	366	38.13
Mount Vernon.....	297	63	234	-----	288	30.64
Sidney.....	277	257	20	-----	147	15.64
Troy.....	608	518	90	-----	567	63.71
Defiance.....	683	470	213	-----	683	77.46
Cheviot.....	235	119	116	-----	95	10.92
Delaware.....	343	239	103	1	342	39.42
Kent.....	508	358	150	-----	497	57.79
Washington Court House.....	251	231	20	-----	236	27.76
Van Wert.....	126	96	30	-----	104	12.24
Ravenna.....	384	243	141	-----	314	38.29
2,500 to 8,000 population.....	34,142	14,778	19,128	236	31,116	66.94
Wellsville.....	345	315	30	-----	344	43.24
Norwalk.....	293	224	54	15	205	26.36
Urbana.....	262	162	100	-----	262	33.84
Galion.....	310	221	89	-----	279	36.36
St. Bernard.....	1,129	1,128	1	-----	748	99.91
Bexley.....	1,368	471	897	-----	1,176	159.00
Circleville.....	179	158	21	-----	170	23.07
Athens.....	137	129	4	4	131	18.06
Gallipolis.....	219	180	39	-----	206	28.99
Kenton.....	312	244	68	-----	312	44.14
Toronto.....	342	185	157	-----	292	41.45
Greenville.....	233	199	34	-----	206	29.56
Bedford.....	1,017	191	826	-----	989	145.14
Bowling Green.....	270	128	142	-----	268	40.07
Oakwood.....	1,405	601	729	75	1,334	205.42
Uhrichsville.....	116	103	13	-----	101	15.69
Grandview Heights.....	351	130	221	-----	343	53.95
Bellevue.....	135	125	10	-----	117	18.70
Shelby.....	233	133	100	-----	221	35.66
Logan.....	165	88	77	-----	162	26.64
Maple Heights.....	3,046	280	2,766	-----	2,952	496.13
New Boston.....	549	446	78	25	540	91.05
Wadsworth.....	401	238	163	-----	376	63.41
Jackson.....	286	207	79	-----	218	36.81
Reading.....	163	136	27	-----	112	19.57
Lockland.....	214	198	16	-----	86	15.08
Berea.....	659	298	359	2	597	104.79
Delphos.....	97	10	21	66	64	11.28
Rocky River.....	1,664	283	1,381	-----	1,641	291.37
Miamisburg.....	98	87	11	-----	75	13.59
St. Marys.....	211	198	13	-----	163	30.00
Wapakoneta.....	128	115	13	-----	125	23.24
Wilmingon.....	54	29	25	-----	31	5.81
Nelsonville.....	28	17	11	-----	28	5.26
Wellston.....	238	146	92	-----	237	44.56
East Palestine.....	210	132	78	-----	210	40.27
Mingo Junction.....	157	99	54	4	131	26.04
Fairport Harbor.....	201	133	68	-----	201	40.43
Bryan.....	202	138	64	-----	170	36.26
Celina.....	145	118	27	-----	134	28.73

1400 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued.						
Bridgeport.....	\$61	\$60	\$1	-----	\$50	\$10.74
Barnesville.....	370	120	250	-----	347	75.40
Maumee.....	462	220	242	-----	385	83.91
Elmwood Place.....	158	158	-----	-----	108	23.67
Napoleon.....	47	28	19	-----	32	7.04
Dennison.....	120	76	44	-----	118	26.06
Willard.....	323	182	141	-----	320	70.89
Franklin.....	71	65	6	-----	62	13.81
Orrville.....	70	44	26	-----	60	13.55
Crestline.....	116	-----	71	\$45	102	23.05
Port Clinton.....	222	59	163	-----	185	41.97
South Euclid.....	3,063	267	2,796	-----	2,965	674.02
Oberlin.....	112	62	50	-----	79	18.41
Newcomerstown.....	129	95	34	-----	129	30.25
Willoughby.....	1,210	380	830	-----	1,188	279.40
Newburgh Heights.....	61	36	25	-----	41	9.87
London.....	120	71	49	-----	63	15.21
North College Hill.....	293	47	246	-----	244	58.95
Shadyside.....	96	68	28	-----	76	18.55
Hubbard.....	194	153	41	-----	144	35.29
Medina.....	292	216	76	-----	291	71.48
Hillsboro.....	72	63	9	-----	35	8.66
Sebring.....	272	210	62	-----	271	68.62
New Lexington.....	330	171	159	-----	322	82.54
Upper Sandusky.....	98	46	52	-----	93	23.91
Greenfield.....	118	115	3	-----	113	29.19
Geneva.....	234	106	128	-----	216	56.98
Wyoming.....	218	188	30	-----	133	35.31
Fairview.....	2,111	189	1,922	-----	2,026	549.20
Montpelier.....	85	80	5	-----	79	21.48
Marysville.....	156	125	31	-----	94	25.83
Pomeroy.....	146	146	-----	-----	103	28.91
Mount Healthy.....	185	64	121	-----	142	40.23
Middleport.....	47	46	1	-----	28	7.99
Newton Falls.....	190	102	88	-----	189	54.66
Lisbon.....	134	82	52	-----	121	35.54
Eaton.....	97	91	6	-----	95	28.38
Crooksville.....	172	141	31	-----	170	52.29
Lebanon.....	141	130	11	-----	113	35.07
Perrysburg.....	455	187	268	-----	430	135.14
Clyde.....	31	17	14	-----	22	6.96
Louisville.....	174	96	78	-----	172	54.95
Upper Arlington.....	621	103	518	-----	544	177.84
Glouster.....	22	8	14	-----	21	7.23
Wauseon.....	203	177	26	-----	197	68.19
Westerville.....	296	189	107	-----	296	102.81
Amherst.....	140	73	67	-----	122	42.90
Rittman.....	102	72	30	-----	91	32.68
Chagrin Falls.....	213	118	95	-----	196	71.56
Carey.....	75	75	-----	-----	73	26.82
Minerva.....	147	94	53	-----	147	54.95
North Canton.....	364	287	77	-----	295	111.40
Deer Park.....	65	12	53	-----	63	23.85
Byesville.....	6	3	3	-----	-----	-----
North Olmsted.....	197	96	101	-----	181	68.98
Mayfield Heights.....	794	44	750	-----	767	293.64
Cadiz.....	50	31	19	-----	47	18.10
Oxford.....	107	102	5	-----	81	31.30
Tippecanoe City.....	33	28	5	-----	15	6.86
Lowellville.....	79	41	38	-----	65	25.49
Less than 2,500 population.....	27,540	8,175	19,362	3	24,693	50.84

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$375, 037	\$669, 443	\$339, 667	\$129. 89	\$112. 25	\$48. 27
State government.....	7, 696	30, 143	5, 142	1. 15	5. 05	1. 05
Counties.....	146, 038	94, 490	34, 845	21. 68	15. 68	7. 02
Cities and villages.....	461, 679	348, 412	190, 246	90. 91	80. 23	59. 23
School districts.....	221, 354	149, 557	14, 102	(?)	(?)	(?)
Townships.....	2, 346	12, 990	3, 904	(?)	(?)	(?)
Other civil divisions.....	36, 024	33, 851	1, 428	(?)	(?)	(?)
Adams.....	694	673	340	34. 05	30. 06	13. 74
Allen.....	8, 516	6, 826	1, 919	122. 36	95. 84	32. 31
Ashland.....	1, 866	2, 073	577	68. 60	82. 73	24. 48
Ashtabula.....	5, 346	5, 584	1, 857	77. 70	83. 23	29. 87
Athens.....	1, 578	1, 106	599	35. 72	21. 64	11. 81
Auglaize.....	1, 032	2, 256	1, 048	36. 81	76. 40	33. 53
Belmont.....	4, 801	3, 816	1, 655	50. 54	39. 18	20. 17
Brown.....	509	712	123	25. 26	31. 48	4. 95
Butler.....	8, 585	16, 172	3, 371	72. 33	177. 05	45. 17
Carroll.....	746	321	77	46. 34	20. 07	4. 89
Champaign.....	725	1, 170	532	30. 08	46. 67	20. 19
Clark.....	8, 220	5, 663	2, 500	88. 67	67. 10	36. 26
Clermont.....	1, 046	976	365	34. 87	34. 51	12. 35
Clinton.....	862	1, 158	352	40. 01	50. 26	14. 84
Columbiana.....	4, 859	5, 810	2, 547	55. 79	68. 51	32. 15
Coshocton.....	505	1, 096	298	17. 43	37. 02	9. 82
Crawford.....	2, 785	4, 235	1, 060	78. 79	115. 80	31. 69
Cuyahoga.....	265, 282	155, 929	56, 976	212. 99	152. 53	81. 18
Darke.....	1, 705	1, 410	873	44. 86	32. 85	20. 26
Defiance.....	1, 435	3, 290	499	63. 18	133. 96	20. 37
Delaware.....	1, 547	1, 524	912	59. 50	58. 59	33. 26
Erie.....	2, 551	3, 200	1, 213	60. 02	79. 66	31. 47
Fairfield.....	1, 615	733	276	36. 21	17. 96	6. 77
Fayette.....	590	1, 129	279	28. 43	52. 48	12. 82
Franklin.....	51, 194	37, 250	14, 735	136. 81	124. 16	61. 36
Fulton.....	1, 632	1, 350	575	69. 45	57. 58	23. 70
Gallia.....	595	794	763	25. 81	34. 07	29. 65
Geauga.....	2, 185	1, 197	106	140. 97	79. 09	7. 24
Greene.....	1, 724	2, 115	673	51. 31	66. 92	22. 64
Guernsey.....	2, 000	2, 166	766	48. 21	47. 06	16. 87
Hamilton.....	101, 913	90, 056	59, 920	168. 26	179. 34	125. 37
Hancock.....	3, 648	2, 602	1, 068	89. 63	67. 54	28. 75
Hardin.....	1, 095	2, 431	968	39. 62	83. 33	31. 83
Harrison.....	432	292	174	22. 93	14. 80	9. 12
Henry.....	2, 356	1, 294	986	104. 60	55. 37	39. 25
Highland.....	781	907	251	30. 73	32. 85	8. 76
Hocking.....	596	543	221	29. 21	23. 31	9. 35
Holmes.....	898	869	94	53. 69	51. 22	5. 25
Huron.....	1, 664	2, 758	1, 060	49. 09	85. 06	31. 01
Jackson.....	1, 108	909	700	44. 25	33. 25	22. 75
Jefferson.....	4, 671	2, 538	1, 234	51. 84	31. 45	17. 08
Knox.....	951	1, 696	323	32. 42	57. 34	10. 44
Lake.....	11, 119	5, 870	796	253. 28	194. 73	34. 11
Lawrence.....	2, 759	2, 869	1, 224	60. 77	72. 52	30. 98
Licking.....	3, 081	2, 956	1, 811	50. 84	52. 19	31. 02

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Includes \$25,835,629 for Miami Conservancy District and \$9,208,706 for Mahoning Valley Sanitary District, not distributable by counties.

1402 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Logan.....	\$1, 670	\$2, 033	\$637	\$57. 62	\$67. 53	\$21. 18
Lorain.....	12, 052	11, 977	4, 402	107. 22	126. 93	53. 09
Lucas.....	57, 341	32, 585	11, 664	159. 28	109. 68	56. 76
Madison.....	602	1, 217	348	29. 51	61. 92	17. 47
Mahoning.....	21, 126	21, 547	7, 035	86. 33	105. 43	53. 66
Marion.....	3, 659	4, 759	920	79. 54	107. 97	25. 79
Medina.....	3, 155	2, 496	490	104. 13	93. 48	20. 29
Meigs.....	858	544	296	35. 81	20. 67	11. 58
Mercer.....	1, 072	1, 939	1, 018	42. 72	72. 15	36. 98
Miami.....	3, 991	4, 501	1, 413	77. 05	91. 31	30. 94
Monroe.....	573	170	139	31. 10	8. 24	57. 45
Montgomery.....	41, 373	42, 528	6, 754	145. 47	192. 16	38. 66
Morgan.....	312	586	130	22. 97	40. 26	8. 05
Morrow.....	862	1, 071	302	59. 49	68. 79	17. 95
Muskingum.....	2, 843	3, 224	1, 403	41. 20	55. 48	23. 82
Noble.....	353	456	95	23. 59	25. 55	5. 09
Ottawa.....	1, 167	1, 419	612	47. 83	63. 94	27. 30
Paulding.....	603	1, 881	855	39. 41	100. 42	37. 60
Perry.....	1, 635	1, 278	234	52. 00	35. 22	6. 39
Pickaway.....	968	1, 159	231	35. 20	44. 95	8. 85
Pike.....	415	237	170	29. 91	16. 77	10. 82
Portage.....	2, 981	3, 134	630	68. 06	82. 90	20. 56
Preble.....	1, 074	1, 033	358	47. 83	44. 47	14. 98
Putnam.....	629	769	669	25. 09	27. 71	22. 33
Richland.....	4, 251	3, 344	1, 010	62. 79	58. 55	20. 72
Ross.....	2, 103	1, 313	658	45. 92	31. 31	16. 42
Sandusky.....	2, 094	3, 109	624	52. 09	82. 66	17. 59
Scioto.....	9, 664	4, 758	2, 138	114. 50	71. 49	42. 00
Seneca.....	2, 716	3, 099	1, 509	55. 66	71. 46	35. 24
Shelby.....	901	949	349	36. 15	36. 16	14. 14
Stark.....	25, 439	19, 523	4, 514	110. 89	102. 12	34. 15
Summit.....	67, 419	39, 003	5, 992	190. 45	117. 53	49. 88
Trumbull.....	15, 021	12, 620	2, 120	115. 81	137. 25	38. 72
Tuscarawas.....	3, 181	3, 561	812	46. 10	54. 56	13. 98
Union.....	449	1, 418	1, 005	23. 40	67. 79	45. 95
Van Wert.....	1, 023	1, 281	887	38. 94	45. 39	30. 45
Vinton.....	86	87	31	8. 36	7. 21	24. 01
Warren.....	1, 081	1, 155	277	39. 17	44. 36	11. 31
Washington.....	1, 912	747	521	45. 06	17. 35	11. 46
Wayne.....	2, 716	2, 615	682	56. 58	61. 97	17. 88
Williams.....	1, 242	3, 662	479	51. 08	148. 69	18. 94
Wood.....	4, 506	2, 752	1, 092	88. 01	61. 30	23. 58
Wyandot.....	1, 326	1, 437	264	69. 66	73. 78	12. 74

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1930, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1930			1922	1912	1930	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$13,452,947	\$9,378,136	\$4,076,811	\$10,406,661	\$6,481,059	\$2,017.54	\$1,744.97	\$1,305.30
Adams.....	16,914	12,284	4,630	16,174	12,824	829.89	721.94	518.02
Allen.....	133,031	90,313	42,718	111,251	81,199	1,914.12	1,562.04	1,367.54
Ashland.....	60,524	36,622	23,902	54,193	38,663	2,241.63	2,163.04	1,641.24
Ashtabula.....	145,131	88,443	56,688	129,432	82,577	2,115.61	1,929.26	1,328.06
Athens.....	49,166	26,324	22,842	45,414	34,709	1,112.98	888.58	684.00
Auglaize.....	52,440	35,649	16,791	52,364	43,816	1,870.59	1,773.42	1,401.52
Belmont.....	109,463	71,774	37,689	105,438	70,919	1,154.67	1,082.53	864.36
Brown.....	21,813	16,563	5,250	22,457	20,799	1,082.64	992.75	837.58
Butler.....	248,430	181,063	67,367	155,497	110,768	2,139.79	1,702.44	1,484.31
Carroll.....	22,038	12,826	9,212	23,665	15,720	1,368.82	1,480.19	997.42
Champaign.....	49,471	30,534	18,937	51,450	44,084	2,052.48	2,052.16	1,672.94
Clark.....	168,390	111,833	56,557	139,532	87,860	1,836.31	1,653.04	1,275.72
Clermont.....	28,565	20,745	7,820	27,724	25,379	955.35	979.96	858.83
Clinton.....	37,513	25,480	12,033	40,928	33,802	1,740.98	1,776.69	1,427.45
Columbiana.....	122,850	82,176	40,674	108,629	89,736	1,416.96	1,280.90	1,132.65
Coshocton.....	50,139	32,351	17,788	43,845	34,265	1,730.36	1,481.51	1,128.07
Crawford.....	76,570	51,564	25,006	70,554	54,218	2,166.36	1,929.17	1,591.14
Cuyahoga.....	2,914,824	2,121,645	793,179	2,021,720	900,813	2,388.61	1,977.60	1,283.48
Darke.....	71,113	45,436	25,677	82,895	67,755	1,870.95	1,931.79	1,573.47
Defiance.....	44,503	30,258	14,245	44,585	36,606	1,959.28	1,815.22	1,494.24
Delaware.....	46,261	26,976	19,285	48,897	40,693	1,779.27	1,879.73	1,483.25
Erie.....	101,369	69,478	31,891	80,209	62,730	2,396.43	1,996.99	1,627.44
Fairfield.....	78,076	50,905	27,171	74,321	58,105	1,762.44	1,820.93	1,423.96
Fayette.....	46,752	33,755	12,997	45,499	37,125	2,252.57	2,114.48	1,706.98
Franklin.....	722,236	548,447	173,789	494,886	317,538	1,969.56	1,649.54	1,322.41
Fulton.....	49,929	30,875	19,054	45,670	36,386	2,124.64	1,947.95	1,499.02
Gallia.....	19,995	12,038	7,957	16,590	14,132	867.46	711.68	548.90
Geauga.....	32,482	25,663	6,819	25,417	16,752	2,109.22	1,680.03	1,141.89
Greene.....	57,347	37,412	19,935	51,465	41,922	1,716.98	1,628.45	1,409.94
Guernsey.....	49,693	32,270	17,423	46,259	35,839	1,197.83	1,004.97	789.27
Hamilton.....	1,390,133	1,000,786	389,347	885,521	614,009	2,330.87	1,763.42	1,286.20
Hancock.....	106,013	56,723	49,290	95,814	62,872	2,611.16	2,486.60	1,660.64
Hardin.....	55,805	35,568	20,237	56,622	48,311	2,019.36	1,941.32	1,588.82
Harrison.....	33,206	16,461	16,745	37,537	26,281	1,762.15	1,899.06	1,377.72
Henry.....	50,203	36,570	13,633	43,995	37,167	2,228.87	1,883.20	1,479.63
Highland.....	32,843	23,235	9,608	36,496	30,161	1,292.22	1,321.84	1,050.49
Hocking.....	28,787	15,912	12,875	29,567	20,512	1,410.64	1,269.46	867.32
Holmes.....	36,069	22,720	13,349	34,442	24,060	2,156.46	2,030.18	1,345.14
Huron.....	70,210	44,206	26,004	66,743	58,552	2,077.22	2,058.45	1,681.75
Jackson.....	22,294	12,215	10,079	20,947	17,430	890.34	766.12	566.06
Jefferson.....	168,235	111,135	57,100	112,324	76,780	1,888.16	1,391.68	1,062.46
Knox.....	55,368	34,210	21,158	54,504	47,042	1,887.25	1,842.61	1,519.26
Lake.....	122,139	78,923	43,216	90,600	50,122	2,867.11	3,005.48	2,143.31
Lawrence.....	43,124	28,201	14,923	40,950	30,004	960.45	1,035.31	759.83
Licking.....	110,836	74,525	36,311	108,580	83,038	1,841.13	1,916.95	1,422.94
Logan.....	54,589	37,330	17,259	50,547	42,024	1,883.61	1,678.81	1,396.89
Lorain.....	251,097	166,524	84,573	176,668	119,564	2,270.32	1,872.18	1,441.97
Lucas.....	691,351	495,744	195,607	534,568	261,118	1,958.50	1,799.33	1,270.95
Madison.....	39,369	27,547	11,822	47,056	40,719	1,939.36	2,393.23	2,045.95
Mahoning.....	515,119	392,178	122,941	443,568	202,472	2,148.12	2,170.35	1,544.39
Marion.....	86,076	56,797	29,279	77,905	56,883	1,883.50	1,767.68	1,593.76
Medina.....	61,152	33,537	27,615	58,982	38,814	2,045.22	2,208.92	1,608.48
Meigs.....	21,691	12,717	8,974	21,184	16,303	905.26	804.20	637.00
Mercer.....	48,332	35,054	13,278	50,039	40,092	1,925.88	1,862.12	1,455.99
Miami.....	98,848	65,898	32,950	83,908	66,850	1,919.38	1,702.03	1,463.58

1404 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1930, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1930			1922	1912	1930	1922	1912
	Total	Real property and improvements	Personal property					
Monroe.....	\$19,838	\$13,531	\$6,307	\$23,852	\$19,131	\$1,076.63	\$1,154.51	\$789.10
Montgomery.....	539,011	411,697	127,314	315,579	205,538	1,937.49	1,425.91	1,176.63
Morgan.....	15,732	9,272	6,460	18,077	14,527	1,158.21	1,241.98	902.49
Morrow.....	25,856	16,381	9,475	28,696	25,225	1,784.53	1,843.00	1,500.17
Muskingum.....	115,841	68,278	47,563	80,189	60,672	1,701.04	1,380.06	1,030.37
Noble.....	14,487	9,619	4,868	17,335	14,411	968.32	971.20	774.77
Ottawa.....	52,969	32,963	20,006	46,896	35,401	2,188.80	2,113.09	1,579.88
Paulding.....	32,106	23,836	8,270	38,527	34,598	2,098.29	2,056.29	1,522.14
Perry.....	33,612	19,208	14,404	37,422	27,725	1,068.91	1,031.49	758.52
Pickaway.....	67,710	39,795	27,915	56,945	47,081	2,480.22	2,208.21	1,799.87
Pike.....	17,883	7,594	10,289	15,823	10,865	1,288.77	1,118.16	691.00
Portage.....	74,960	44,242	30,718	67,810	48,835	1,735.19	1,793.68	1,593.32
Preble.....	47,722	31,416	16,306	47,503	39,899	2,125.23	2,044.18	1,671.81
Putnam.....	48,204	34,202	14,002	46,929	41,006	1,922.47	1,691.07	1,388.17
Richland.....	138,161	93,611	44,550	101,735	65,191	2,071.38	1,781.36	1,336.88
Ross.....	67,455	38,967	28,488	59,136	48,389	1,485.79	1,410.05	1,207.64
Sandusky.....	85,717	56,873	28,844	74,134	61,569	2,148.30	1,971.28	1,736.80
Scioto.....	119,450	81,703	37,747	84,872	49,032	1,446.13	1,275.23	963.45
Seneca.....	94,736	58,995	35,741	81,027	68,773	1,961.41	1,868.32	1,605.76
Shelby.....	55,474	37,298	18,176	48,526	37,949	2,225.73	1,848.87	1,538.93
Stark.....	507,652	367,412	140,240	340,094	159,502	2,256.23	1,778.89	1,206.89
Summit.....	563,246	395,337	167,909	441,933	155,848	1,616.66	1,331.71	1,297.39
Trumbull.....	256,791	181,977	74,814	213,789	86,526	2,039.64	2,325.01	1,579.78
Tuscarawas.....	112,666	72,383	40,283	98,508	69,169	1,644.76	1,509.40	1,190.51
Union.....	34,347	22,535	11,812	41,704	36,190	1,789.65	1,993.71	1,654.72
Van Wert.....	56,749	37,244	19,505	55,125	47,555	2,159.97	1,954.08	1,633.14
Vinton.....	12,851	5,571	7,280	13,779	9,821	1,249.25	1,141.14	749.92
Warren.....	41,926	26,302	15,624	39,903	33,330	1,524.58	1,533.03	1,360.58
Washington.....	62,802	38,316	24,486	56,507	42,473	1,479.89	1,312.61	935.08
Wayne.....	105,469	59,170	46,299	87,262	63,815	2,225.08	2,068.22	1,674.09
Williams.....	48,862	31,331	17,531	47,696	39,596	2,009.46	1,936.75	1,566.55
Wood.....	118,468	76,567	41,901	97,382	82,976	2,336.65	2,169.24	1,790.97
Wyandot.....	44,277	26,092	18,185	45,959	38,897	2,325.96	2,359.16	1,873.63

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1930, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1930							1922	1912	1930	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	Other civil divisions					
State total.....	\$302, 861	\$5, 378	\$61, 067	\$51, 400	\$140, 982	\$13, 046	\$988	\$224, 423	\$76, 697	\$2. 25	\$2. 16	\$1. 18
Adams.....	384	7	118	29	187	43	-----	344	134	2. 27	2. 13	1. 04
Allen.....	2, 804	53	572	780	1, 235	164	-----	2, 492	840	2. 11	2. 24	1. 03
Ashland.....	1, 232	24	321	162	584	141	-----	1, 006	389	2. 04	1. 86	1. 01
Ashtabula.....	3, 181	58	767	425	1, 588	343	-----	2, 562	942	2. 19	1. 98	1. 14
Athens.....	1, 121	20	329	99	568	105	-----	1, 032	409	2. 28	2. 27	1. 18
Auglaize.....	894	21	212	105	478	78	-----	1, 008	537	1. 70	1. 92	1. 23
Belmont.....	2, 677	44	739	375	1, 235	284	-----	2, 154	824	2. 45	2. 04	1. 16
Brown.....	468	9	142	29	237	51	-----	465	204	2. 15	2. 07	. 98
Butler.....	4, 764	97	947	1, 446	2, 162	112	-----	2, 965	1, 124	1. 92	1. 91	1. 01
Carroll.....	503	9	143	37	242	72	-----	455	167	2. 28	1. 92	1. 06
Champaign.....	859	20	198	113	465	63	-----	1, 021	465	1. 74	1. 98	1. 05
Clark.....	3, 100	67	547	714	1, 663	109	-----	2, 391	1, 021	1. 84	1. 71	1. 16
Clermont.....	714	11	240	55	347	61	-----	689	287	2. 50	2. 49	1. 13
Clinton.....	811	15	246	82	388	80	-----	854	331	2. 16	2. 09	. 98
Columbiana.....	2, 824	49	645	587	1, 346	197	-----	2, 466	972	2. 30	2. 27	1. 06
Coshocton.....	947	20	276	83	481	87	-----	997	357	1. 89	2. 27	1. 04
Crawford.....	1, 665	31	325	281	838	190	-----	1, 544	541	2. 17	2. 19	1. 00
Cuyahoga.....	77, 048	1, 166	13, 523	25, 957	35, 573	71	758	49, 182	13, 777	2. 64	2. 43	1. 53
Darke.....	1, 427	29	309	135	756	198	-----	1, 518	723	2. 01	1. 83	1. 07
Defiance.....	846	18	214	99	373	142	-----	964	312	1. 90	2. 16	. 85
Delaware.....	963	19	208	112	508	116	-----	1, 036	434	2. 08	2. 12	1. 07
Erie.....	1, 851	41	492	360	773	185	-----	1, 673	570	1. 83	2. 09	. 91
Fairfield.....	1, 426	31	312	176	788	119	-----	1, 457	522	1. 83	1. 96	. 90
Fayette.....	755	19	189	87	387	73	-----	788	309	1. 61	1. 73	. 83
Franklin.....	15, 797	289	3, 358	4, 633	7, 436	181	-----	11, 815	3, 841	2. 19	2. 39	1. 21
Fulton.....	887	20	157	96	431	183	-----	833	391	1. 78	1. 82	1. 07
Gallia.....	443	8	156	31	227	21	-----	394	194	2. 22	2. 37	1. 37
Geauga.....	775	13	211	45	364	142	-----	542	186	2. 39	2. 13	1. 11
Greene.....	1, 085	23	258	124	595	85	-----	1, 065	482	1. 89	2. 07	1. 15
Guernsey.....	1, 159	20	332	142	560	105	-----	1, 010	392	2. 33	2. 18	1. 09
Hamilton.....	29, 977	556	6, 464	11, 458	11, 330	169	-----	19, 731	9, 113	2. 16	2. 23	1. 48
Hancock.....	1, 847	42	398	266	904	237	-----	1, 485	662	1. 74	1. 55	1. 05
Hardin.....	1, 057	22	302	154	499	80	-----	1, 089	555	1. 89	1. 92	1. 15
Harrison.....	1, 650	13	183	57	300	97	-----	709	261	1. 96	1. 89	. 99
Henry.....	1, 036	20	329	47	396	244	-----	817	456	2. 06	1. 86	1. 23
Highland.....	658	13	166	64	347	68	-----	743	290	2. 00	2. 04	. 96
Hocking.....	658	12	207	61	309	69	-----	622	202	2. 29	2. 10	. 98
Holmes.....	636	14	188	24	295	115	-----	622	210	1. 76	1. 81	. 87
Huron.....	1, 602	28	404	236	696	238	-----	1, 469	614	2. 28	2. 20	1. 05
Jackson.....	577	9	169	98	254	47	-----	474	230	2. 59	2. 26	1. 32
Jefferson.....	3, 263	67	833	571	1, 602	190	-----	2, 363	876	1. 94	2. 10	1. 14
Knox.....	1, 102	22	355	119	479	127	-----	1, 062	418	1. 99	1. 95	. 89
Lake.....	2, 680	49	678	313	1, 379	261	-----	1, 518	392	2. 19	1. 68	. 78
Lawrence.....	1, 032	17	259	167	543	46	-----	855	345	2. 39	2. 09	1. 15
Licking.....	2, 205	44	471	411	1, 093	186	-----	1, 964	803	1. 99	1. 81	. 97
Logan.....	1, 070	22	257	104	603	84	-----	1, 009	460	1. 96	2. 00	1. 09
Lorain.....	5, 180	100	838	1, 370	2, 656	216	-----	4, 084	1, 258	2. 06	2. 31	1. 05
Lucas.....	17, 951	277	3, 498	6, 918	6, 979	279	-----	11, 458	3, 915	2. 60	2. 14	1. 50
Madison.....	768	16	226	60	395	71	-----	966	378	1. 95	2. 05	. 93
Mahoning.....	11, 140	206	1, 741	3, 175	5, 265	523	230	8, 048	2, 126	2. 16	1. 81	1. 05

1406 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1930, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1930							1922	1912	1930	1922	1912
	Total	State	County	Cities and villages	School districts	Townships	Other civil divisions					
Marion.....	\$1,742	\$34	\$216	\$490	\$923	\$79	.....	\$1,684	\$644	\$2.02	\$2.16	\$1.13
Medina.....	1,438	25	391	114	748	160	.....	1,178	389	2.35	2.00	1.00
Meigs.....	553	9	195	55	236	58	.....	486	213	2.55	2.29	1.31
Mercer.....	813	19	210	72	382	130	.....	984	367	1.68	1.97	.92
Miami.....	2,037	39	524	357	1,023	94	.....	1,680	684	2.06	2.00	1.02
Monroe.....	476	8	151	25	216	76	.....	486	211	2.40	2.04	1.10
Montgomery.....	12,901	216	1,894	4,392	6,168	231	.....	8,632	2,558	2.39	2.74	1.24
Morgan.....	377	6	138	18	157	58	.....	414	162	2.40	2.29	1.12
Morrow.....	529	10	117	38	290	74	.....	578	259	2.05	2.01	1.03
Muskingum.....	2,273	46	579	377	1,124	147	.....	1,758	648	1.96	2.19	1.07
Noble.....	358	6	95	11	168	78	.....	401	149	2.47	2.31	1.03
Ottawa.....	909	21	167	93	455	173	.....	815	324	1.72	1.74	.92
Paulding.....	542	13	135	23	308	63	.....	690	309	1.69	1.79	.89
Perry.....	828	14	245	93	394	82	.....	944	299	2.46	2.52	1.08
Pickaway.....	1,045	27	274	105	536	103	.....	951	374	1.54	1.67	.79
Pike.....	384	7	155	12	186	24	.....	304	113	2.15	1.92	1.04
Portage.....	1,672	30	360	227	909	146	.....	1,432	468	2.23	2.11	.96
Preble.....	959	19	254	67	507	112	.....	834	394	2.01	1.76	.99
Putnam.....	783	19	111	56	389	208	.....	827	391	1.62	1.76	.94
Richland.....	2,835	55	670	584	1,307	219	.....	2,002	704	2.05	1.97	1.08
Ross.....	1,196	27	277	148	639	105	.....	1,025	470	1.77	1.73	.97
Sandusky.....	1,639	34	360	224	824	197	.....	1,348	577	1.91	1.82	.94
Scioto.....	2,727	48	574	647	1,313	145	.....	1,803	554	2.28	2.12	1.13
Seneca.....	1,744	38	360	344	761	241	.....	1,588	619	1.84	1.96	.90
Shelby.....	894	22	144	118	515	95	.....	888	367	1.61	1.83	.97
Stark.....	9,577	203	1,721	2,435	4,770	448	.....	7,245	1,653	1.89	2.13	1.04
Summit.....	15,351	225	2,264	5,089	7,501	272	.....	10,439	1,956	2.73	2.36	1.26
Trumbull.....	5,568	103	963	930	3,040	532	.....	4,397	927	2.17	2.06	1.07
Tuscarawas.....	2,257	45	614	363	1,095	140	.....	1,929	628	2.00	1.96	.91
Union.....	679	14	225	38	352	50	.....	866	426	1.98	2.08	1.18
Van Wert.....	922	23	139	96	540	124	.....	932	484	1.62	1.69	1.02
Vinton.....	277	5	91	14	131	36	.....	239	113	2.16	1.73	1.15
Warren.....	859	17	260	69	422	91	.....	835	336	2.05	2.09	1.01
Washington.....	1,289	25	380	148	618	118	.....	1,090	455	2.05	1.93	1.07
Wayne.....	1,975	42	491	232	947	263	.....	1,570	584	1.87	1.80	.92
Williams.....	857	19	195	98	417	128	.....	845	365	1.75	1.77	.92
Wood.....	2,250	47	468	165	1,137	433	1,656	928	1.90	1.70	1.12
Wyandot.....	847	18	208	61	395	165	838	354	1.91	1.82	.91

OKLAHOMA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Oklahoma relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 77 counties, the 483 cities and towns, the 4,836 school districts, and the 956 townships, or a total of 6,353 political units that have power to levy taxes or incur debt.

The data for Oklahoma were compiled largely from reports on file in the office of the State auditor, Oklahoma City, Okla.

Fiscal year.—For Oklahoma, the fiscal year reported for the State government is that ending June 30, 1931; for the cities of Muskogee, Oklahoma City, and Tulsa, the fiscal year is that ending June 30, 1932; while the statistics for the counties, the cities and towns of less than 30,000 population, the school districts, and the townships, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Oklahoma on January 1, 1932, was 2,433,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Oklahoma the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 9 percent for the State government, 15 percent for the counties, 2.9 percent for the cities and towns, 24.2 percent for the school districts, and 17.5 percent for the townships.

Although the aggregate of governmental costs, including those for capital outlays, is \$15,145,139 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$16,442,847.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$116,490,808	100.0	\$131,635,947	100.0	\$194,084,886	100.0	\$68,943,951	100.0
State government.....	39,674,786	34.1	43,260,711	32.9	11,438,153	5.9	6,151,178	8.9
Counties.....	20,382,038	17.5	23,432,034	17.8	43,570,197	22.4	15,681,390	22.7
Cities and towns.....	23,173,973	19.9	23,855,367	18.1	77,855,111	40.1	13,364,486	19.4
School districts.....	30,132,923	25.9	37,414,051	28.4	53,388,067	27.5	29,454,068	42.7
Townships.....	3,127,088	2.7	3,673,784	2.8	7,833,358	4.0	4,292,829	6.2

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Oklahoma and all subdivisions of the State amounted to \$116,490,808, or an average of \$47.88 for each person in the State. Of this amount \$39,674,786 was for the State, \$20,382,038 for the counties, \$23,173,973 for the cities and towns, \$30,132,923 for the school districts, and \$3,127,088 for the townships. The revenues collected include \$52,657,875, general property taxes; \$1,001,646, special taxes; \$18,831,093, licenses and permits; \$3,012,640, special assessments; \$19,277,203, subventions, donations, and pension assessments; \$5,523,182, interest, rents, and highway privileges; \$7,846,283, earnings of public service enterprises; \$7,287,741, earnings of general departments; and \$1,053,145, fines, forfeits, and escheats. Receipts from poll taxes are included with general property taxes. Of the \$19,277,203 classified as subventions, donations, and pension assessments, \$6,397,044 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The combined total of general property taxes and poll taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$12,307,000 in 1912, \$19,328,000 in 1922, and \$25,801,960 in 1931, this being an increase of 33.5 percent from 1922 to 1931, and of 109.7 percent from 1912 to 1931. Special taxes amounted to \$6,000 in 1912, \$1,000,000 in 1922, and \$1,001,646 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$647,000 in 1912, \$6,904,000 in 1922, and \$18,707,950 in 1931. Special assessments amounted to \$1,858,000 in 1912, \$1,618,000 in 1922, and \$3,008,564 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Oklahoma and all subdivisions of the State for 1931 amounted to \$131,635,947, or an average expenditure of \$54.10 per person. Of the total amount expended, \$43,260,711 was disbursed by the State government; \$23,432,034 by the counties; \$23,855,367 by the cities and towns; \$37,414,051 by the school districts; and \$3,673,784 by the townships. The total comprises \$83,455,357 for operation and maintenance of general departments; \$4,125,089 for operation and maintenance of public service enterprises; \$12,467,515 for interest on debt; and \$31,587,986 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$8,969,267; protection to person and property, \$6,266,601; health and sanitation, \$1,660,501; development and conservation of natural resources by State government, \$679,034; highways, \$12,936,013; charities, hospitals, and corrections, \$6,811,582; schools, \$42,562,872; libraries, \$327,023; recreation, \$949,675; and miscellaneous, \$2,302,789. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Oklahoma were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$12,293,000 to \$53,803,402, or 337.7 percent; interest payments, from \$2,446,000 to \$6,823,432, or 179 percent; and outlay payments, from \$3,833,000 to \$26,335,433, or 587.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the townships, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the townships. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Oklahoma and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$194,084,886, or an average per capita of \$79.77. In 1922 the average per capita was \$61.75, and in 1912, \$31.32.

Of the total debt reported for 1931, \$11,438,153 was for the State government; \$43,570,197 for the counties; \$77,855,111 for the cities and towns; \$53,388,067 for the school districts; and \$7,833,358 for the townships.

The gross debt of the State government, less sinking-fund assets, increased 138.4 percent from 1922 to 1931 and 65 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 45.9 percent from 1922 to 1931 and 239.6 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Oklahoma real property is listed and assessed in each odd year, except in cases where such property becomes taxable between a 2-year period, or where the value of property has increased. All other property is listed and assessed each year. All property is listed to the owner thereof on January 1, and is assessed at its fair cash value or the estimated price it would bring at a fair voluntary sale.

County assessors, who are elected every 2 years, list all taxable property in their respective counties. The township trustee of each municipal township, by virtue of his office, is the assessor of his township.

The assessed valuation of all property in Oklahoma subject to levies of the general property tax was \$1,753,601,248 in 1931 as compared with \$1,687,490,000 in 1922 and \$1,193,656,000 in 1912. The per capita assessed valuation increased from \$615.68 in 1912 to \$801.76 in 1922, and decreased to \$720.76 in 1931.

TAX LEVIES

In Oklahoma the county treasurers, who are elected for 2 years, are collectors of all taxes in their respective counties. One half of all taxes levied upon an ad valorem basis becomes due on November 1, and if not paid on or before the first day of January, the entire tax becomes delinquent. If the first half is paid by January 1, the second half is not delinquent until June 15, following.

The total levies of the general property tax for the State and all subdivisions were \$19,705,000 for 1912, \$54,079,000 for 1922, and \$68,943,951 for 1931, this being a per capita of \$10.16, \$25.69, and \$28.34, respectively.

Of the total levies reported for 1931, \$6,151,178 was for the State government; \$15,681,390 for the counties; \$13,364,486 for the cities and towns; \$29,454,068 for the school districts; and \$4,292,829 for the townships. The average rate of levy per \$100 of the assessed valuation was \$1.65 for 1912, \$3.20 for 1922, and \$3.93 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General prop- erty	Special	Licenses and permits							
Grand total.....			\$116,491	\$47.88	\$72,491	\$52,658	\$1,002	\$18,831	\$3,012	\$19,328	\$49	\$5,524	\$7,288	\$7,846	
State government.....			39,675	16.44	23,545	4,777	3,957	17,811	2,285	9	6,397	42	3,046	4,351	
Counties.....			20,392	8.38	11,622	11,413	45	856	727	726	6,804	4	3,383	963	
Cities and towns.....			23,174	19.68	12,252	11,396				318		3	1,492	536	7,846
School districts.....			30,133	()	22,019	22,019					6,027		551	1,536	
Townships.....			3,127	()	3,053	3,053							72	2	
ADAIR.....			14,900	16.91	124	123		1		2	107		5	7	7
County.....			69	4.63	32	32				1	28		3	5	7
Cities and towns.....			23	9.54	13	12		1		1			1	1	
School districts.....			147	()	66	66					79				
Townships.....			13		13	13									
ALFALFA.....			15,228	38.93	395	394		1		3	103		14	17	76
County.....			15,228	10.57	91	91			3	3	54		4	9	
Cities and towns.....			116	19.77	35	34		1					4	1	76
School districts.....			298	()	236	236					49		6	7	
Townships.....			33	()	33	33									
ATOKA.....			14,533	21.67	203	200		3		2	85		14	6	5
County.....			112	7.71	66	65		1		1	38		2	5	
Cities and towns.....			29	10.79	22	20		2		1				1	5
School districts.....			156	()	97	97					47		12		
Townships.....			18	()	18	18									
BEAVER.....			11,452	32.83	259	258		1			92		8	14	3
County.....			11,452	14.15	77	77					68		5	12	
Cities and towns.....			11	5.09	6	5		1					2	2	
School districts.....			177	()	150	150					24		1		
Townships.....			26	()	26	26								2	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General prop- erty	Special								
BECKHAM	30,700	\$578	\$18.83	\$342	\$334		\$8		\$5	\$128		\$20	\$25	\$80
	County	170	5.54	83	83		1		3	65		3	15	
	Cities and towns	132	10.75	58	51		7		2			11	9	60
	School districts	255	(⁶)	180	180					61		5		
Townships	21		(⁶)	20	20							1		
BLAINE	21,200	550	25.94	373	370		3		7	109		8	16	37
	County	182	8.58	109	109				6	57		9		
	Cities and towns	121	16.04	60	57		3		1			5	1	37
	School districts	234	(⁶)	172	172					32		2	6	
Townships	32		(⁶)	32	32									
BRYAN	42,277	768	23.79	496	473		13		14	185		12	17	54
	County	235	7.28	154	144		10		12	63			6	
	Cities and towns	118	11.21	56	53		3		2			5	1	54
	School districts	385	(⁶)	246	246					122		7	10	
Townships	30		(⁶)	30	30									
CADDO	53,600	1,198	22.35	768	763		5		9	232		13	59	117
	County	395	7.37	264	264				4	93		1	33	
	Cities and towns	220	14.21	89	84		5		5			8	1	117
	School districts	527	(⁶)	361	361					139		3	24	
Townships	56		(⁶)	54	54							1		
CANADIAN	29,100	854	29.35	590	579		11		16	125		21	25	65
	County	286	8.80	158	156		2		12	76		1	9	
	Cities and towns	211	18.13	112	103		9		12			17	1	65
	School districts	346	(⁶)	279	279				4	49		3	15	
Townships	41		(⁶)	41	41									

CARTER	41,600	1,336	32.12	789	774		15	34	18	250		33	174
County	41,600	211	9.35	299	211				12	144		10	
Cities and towns	389	133	18.67	389	133		15	34	6			14	174
School districts	20,834	376	(6)	376	376					106		7	
Townships		57	(6)	54	54							1	
CHEROKEE	17,470	290	16.60	145	144		1		3	84		4	60
County	17,470	83	5.32	50	50				3	35		1	
Cities and towns	2,495	78	31.26	26	25		1					2	60
School districts		113	(6)	63	63					49		1	
Townships		6	(6)	6	6								
CHOCTAW	24,142	516	21.37	354	350		4	1	11	101		5	33
County	24,142	187	7.75	125	124				7	48		1	
Cities and towns	7,109	112	15.75	70	67		3	1	4			3	33
School districts		193	(6)	135	135					53		1	
Townships		24	(6)	24	24							4	
CIMARRON	5,700	275	43.25	186	184		2		3	78		1	
County	5,700	144	25.26	71	71				3	65		5	
Cities and towns	1,606	6	3.74	6	4		2					1	
School districts		104	(6)	88	88					13		2	
Townships		21	(6)	21	21								
CLEVELAND	25,900	688	23.56	432	424		8		10	98		20	100
County	25,900	190	7.34	114	114				8	56		1	
Cities and towns	12,237	193	15.77	76	68		8		2			15	100
School districts		280	(6)	217	217					42		4	
Townships		25	(6)	25	25							17	
COAL	11,521	300	23.04	206	205		1	1	4	61		9	10
County	11,521	100	8.68	77	77				3	14		4	
Cities and towns	2,561	35	13.67	20	19		1	1	1			3	10
School districts		142	(6)	87	87					47		1	
Townships		23	(6)	22	22							1	
COMANCHE	35,600	789	21.32	439	423		15		14	153		40	78
County	35,600	199	5.59	82	78				9	92		6	
Cities and towns	16,434	243	15.74	127	115		12		5			10	
School districts		287	(6)	200	200					61		31	78
Townships		30	(6)	30	30							3	
COTTON	15,442	372	24.09	250	249		1	1	3	82		6	10
County	15,442	99	6.41	47	47				3	43		1	
Cities and towns	4,029	62	15.39	43	47		1	1				2	10
School districts		190	(6)	135	135					39		1	
Townships		21	(6)	20	20							15	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General prop- erty	Special	Licenses and permits							
CRAIG	18,052	\$442	\$24.48	\$299	\$208	---	\$3	---	\$7	\$85	---	\$5	\$45	\$1
County	163	103	9.02	103	103	---	---	---	7	47	---	---	6	---
Cities and towns	63	58	12.65	58	55	---	3	---	---	---	---	---	1	---
School districts	179	()	()	101	101	---	---	---	---	38	---	---	38	---
Townships	37	37	()	37	37	---	---	---	---	---	---	---	---	---
CREEK	64,400	1,251	19.43	506	480	---	26	---	23	413	---	56	99	154
County	333	107	5.95	107	102	---	5	---	14	213	---	12	37	---
Cities and towns	336	142	11.88	142	121	---	21	---	9	---	---	18	13	154
School districts	493	()	()	224	224	---	---	---	---	200	---	20	49	---
Townships	39	33	()	33	33	---	---	---	---	---	---	6	---	---
CUSTER	29,000	685	23.62	437	429	---	8	\$14	9	93	---	58	32	42
County	214	125	7.38	125	123	---	2	---	5	68	---	18	8	---
Cities and towns	39,611	74	4.37	68	68	---	6	14	4	---	---	32	7	42
School districts	267	()	()	208	208	---	---	---	---	35	---	7	17	---
Townships	31	30	()	30	30	---	---	---	---	---	---	1	---	---
DELAWARE	15,600	229	14.68	100	100	---	---	---	4	92	---	5	28	---
County	15,600	73	4.68	34	34	---	---	---	4	33	---	1	1	---
Cities and towns	804	3	3.73	3	3	---	---	---	---	---	---	---	---	---
School districts	144	()	()	55	55	---	---	---	---	59	---	3	27	---
Townships	9	8	()	8	8	---	---	---	---	---	---	1	---	---
DEWEY	13,400	323	24.10	207	205	---	2	---	2	81	---	6	22	5
County	13,400	97	7.24	47	46	---	1	---	2	40	---	1	7	---
Cities and towns	2,800	17	8.57	17	16	---	1	---	---	---	---	1	1	5
School districts	177	()	()	118	118	---	---	---	---	41	---	4	14	---
Townships	25	25	()	25	25	---	---	---	---	---	---	---	---	---

ELLIS.....	10,541	346	32.82	244	242	1	3	61	2	20	16
County.....	10,541	121	11.46	71	70	1	3	41	1	5	16
Cities and towns.....	3,087	24	12.92	23	127	1		20	1	15	
School districts.....		153	()	127	127						
Townships.....		22	()	22							
GARFIELD.....	47,000	1,707	36.32	1,259	1,220	38	18	172	39	65	154
County.....	47,000	420	8.94	271	264	16	12	111	10	16	
Cities and towns.....	32,485	655	20.16	471	449	22	6		16	8	154
School districts.....		582	()	467	467			61	13	41	
Townships.....		50	()	50	50						
GARVIN.....	31,401	777	24.74	501	499	2	8	118	22	35	93
County.....	31,401	188	5.99	105	105		7	64	2	10	
Cities and towns.....	10,382	182	17.53	78	76	2	1		8	2	93
School districts.....		344	()	255	255			54	12	23	
Townships.....		63	()	63	63						
GRADY.....	50,000	1,270	25.40	892	885	7	19	206	24	50	79
County.....	50,000	347	6.94	212	211	1	14	103	2	16	
Cities and towns.....	18,953	276	14.56	173	167	6	5		8	11	79
School districts.....		577	()	438	438			103	13	23	
Townships.....		70	()	69	69		1		1		
GRANT.....	14,150	559	39.51	376	373	2	5	95	9	37	37
County.....	14,150	159	11.24	83	82	1	5	65	6	6	
Cities and towns.....	4,086	81	19.82	38	36	2			6		37
School districts.....		264	()	200	200			30	3	31	
Townships.....		55	()	55	55						
GREER.....	21,000	453	21.57	238	224	4	9	117	16	8	65
County.....	21,000	105	5.00	50	49	1	6	45	4	4	
Cities and towns.....	6,746	106	15.71	24	21	3	3		13	1	65
School districts.....		224	()	146	146			72	3	3	
Townships.....		18	()	18	18						
HARMON.....	14,300	292	20.42	189	186	3	3	68	5	6	21
County.....	14,300	85	5.94	45	46	2	3	30	1	3	
Cities and towns.....	3,281	29	16.76	28	28	1			3	2	21
School districts.....		139	()	99	99			38	1	1	
Townships.....		13	()	13	13						
HARPER.....	7,800	264	33.85	165	163	2	4	59	2	12	22
County.....	7,800	97	12.44	49	48	1	4	38	1	5	
Cities and towns.....	2,336	35	14.13	10	9				1	1	22
School districts.....		110	()	82	82			21	1	6	
Townships.....		24	()	24	24						

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments and prizes	Earnings of public service enter- prises
				Total	General prop- erty	Special	Licenses and permits							
HASKELL	16,216	\$299	\$18.44	\$169	\$168		\$1		\$3	\$93		\$12	\$15	\$7
County	16,216	96	6.92	46	46				3	31		11	6	
Cities and towns	3,382	22	6.51	14	13		1					1		7
School districts		169	()	87	87					62			10	
Townships		22	()	22	22									
HUGHES	31,100	999	32.12	630	622		8		15	193		28	33	100
County	31,100	314	10.10	210	210		4		11	74		5	10	
Cities and towns	11,806	239	20.24	118	114		4		4			12	5	100
School districts		411	()	266	266					119		8	18	
Townships		35	()	32	32							3		
JACKSON	30,100	863	28.67	477	467		10		7	157		36	16	170
County	30,100	193	6.41	119	117		2		7	58		2	7	
Cities and towns	12,920	313	24.23	117	109		8					22	4	170
School districts		337	()	221	221					99		12	5	
Townships		20	()	20	20									
JEFFERSON	17,392	429	24.67	264	260		4		5	112		12	16	20
County	17,392	147	8.45	93	91		2		5	45		5	4	
Cities and towns	6,104	67	10.98	42	40		2							20
School districts		185	()	100	100					67		6	12	
Townships		30	()	29	29							1		
JOHNSON	13,082	351	26.83	227	226		1		5	91		8	14	6
County	13,082	127	9.71	82	82				4	33		4	4	
Cities and towns	3,764	18	4.79	9	8		1		1			2	2	6
School districts		182	()	112	112					58		2	10	
Townships		24	()	24	24									

KAY	2,461	46.61	1,184	1,152	\$1	31	\$9	30	271	65	96	803
County.....	440	8.33	236	229	1	6	---	18	165	3	18	---
Cities and towns.....	1,130	32.38	261	236	---	25	9	12	---	41	4	803
School districts.....	779	()	576	576	---	---	---	---	106	20	77	---
Townships.....	112	()	111	111	---	---	---	---	---	1	---	---
KINGFISHER	558	34.88	337	334	---	3	---	8	86	12	36	79
County.....	157	9.81	84	83	---	1	---	8	58	---	7	---
Cities and towns.....	136	47	47	45	---	2	---	---	---	9	1	79
School districts.....	240	()	181	181	---	---	---	---	28	3	28	---
Townships.....	25	()	25	25	---	---	---	---	---	---	---	---
KIOWA	713	23.22	473	468	---	5	---	9	117	29	34	51
County.....	196	6.38	116	114	---	2	---	8	65	1	6	---
Cities and towns.....	98	16.18	98	95	---	3	---	1	---	17	1	51
School districts.....	313	()	224	224	---	---	---	---	52	10	27	---
Townships.....	36	()	35	35	---	---	---	---	---	1	---	---
LATIMER	240	21.46	149	147	---	2	---	2	64	9	11	5
County.....	83	7.42	48	48	---	---	---	2	27	3	3	---
Cities and towns.....	25	12.60	19	17	---	2	---	---	---	1	---	5
School districts.....	111	()	63	63	---	---	---	---	37	3	8	---
Townships.....	21	()	19	19	---	---	---	---	---	2	---	---
LE FLORE	730	17.02	437	433	---	4	---	6	215	13	18	41
County.....	221	5.15	118	117	---	1	---	5	87	3	8	---
Cities and towns.....	101	9.30	56	53	---	3	---	1	---	3	---	41
School districts.....	354	()	212	212	---	---	---	---	128	4	10	---
Townships.....	54	()	51	51	---	---	---	---	---	3	---	---
LINCOLN	1,118	33.08	839	829	---	10	1	13	166	21	47	31
County.....	458	13.55	333	329	---	4	---	11	95	3	16	---
Cities and towns.....	121	12.13	71	65	---	6	1	2	---	12	3	31
School districts.....	449	()	345	345	---	---	---	---	71	6	28	---
Townships.....	90	()	90	90	---	---	---	---	---	---	---	---
LOGAN	797	28.67	527	518	---	9	---	15	127	25	35	65
County.....	291	10.47	181	179	---	2	---	11	84	6	9	---
Cities and towns.....	228	17.09	134	127	---	7	---	4	---	12	8	65
School districts.....	245	()	177	177	---	---	---	---	43	7	18	---
Townships.....	35	()	35	35	---	---	---	---	---	---	---	---
LOVE	283	28.36	200	192	---	8	---	6	52	16	1	8
County.....	103	10.69	65	58	---	7	---	5	25	8	---	---
Cities and towns.....	29	13.27	16	15	---	1	---	1	---	4	---	8
School districts.....	117	()	83	85	---	---	---	---	27	4	1	---
Townships.....	34	()	34	34	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.--REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931--Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public- service enter- pris
					Total	General prop- erty	Special	Licenses and permits							
McCLAIN.....		22,000	\$443	\$20.14	\$312	\$311		\$1		\$6	\$37		\$12	\$24	\$2
County.....		22,000	127	5.77	72	72			4	43			2	6	
Cities and towns.....		5,384	37	6.87	26	26		1	2				6	1	2
School districts.....			233	()	169	169					44		3	5	
Townships.....			46	()	44	44							2	17	
McCURTAIN.....		34,759	642	18.47	389	386		3		10	213		17	13	
County.....		34,759	254	7.31	150	150			6	84			8	6	
Cities and towns.....		6,019	45	7.48	38	35		3	4				3		
School districts.....			299	()	158	158					129		5	7	
Townships.....			44	()	43	43							1		
McINTOSH.....		24,924	493	19.78	291	288		3		10	141		16	20	15
County.....		24,924	141	5.66	76	75		1	10	49			1	5	
Cities and towns.....		4,925	68	13.81	44	42		2					9		15
School districts.....			252	()	140	140					92		5	15	
Townships.....			32	()	31	31							1		
MAJOR.....		12,206	394	32.28	244	241		3		5	72		17	17	39
County.....		12,206	132	10.81	74	73		1	5	43			3	7	
Cities and towns.....		2,894	78	26.95	29	27		2					10		39
School districts.....			160	()	117	117					29		4	10	
Townships.....			24	()	24	24									
MARSHALL.....		11,026	293	26.57	174	173									
County.....		11,026	97	8.80	61	61		1	\$1	5	64		7	27	15
Cities and towns.....		3,108	54	17.37	34	33			1		27		2	3	
School districts.....			121	()	59	59					37		3	22	15
Townships.....			21	()	20	20							1		

MAYES	18, 100	315	17, 40	183	180	3		6	93		4	16	13
County	18, 100	101	5, 58	51	50	1		6	39		1	5	
Cities and towns	3, 926	125	8, 41	10	17	2					1		13
School districts		177	()	90	90				54		1	11	
Townships		24	()	22	23								
MURRAY	12, 410	353	28, 44	246	244	2		4	51		13	18	21
County	12, 410	94	7, 57	56	56			3	28		5	2	
Cities and towns	6, 373	801	12, 55	48	46	2		1			6	4	21
School districts		163	()	126	126				23		2	12	
Townships		16	()	16	16								
MUSKOGEE	67, 200	2, 440	36, 31	1, 748	1, 714	34		21	212		119	131	209
County	67, 200	589	8, 76	427	423	4		15	120		7	20	
Cities and towns	39, 187	1, 011	25, 80	598	598	30		6			81	87	209
School districts		653	()	653	653				92		31	24	
Townships		40	()	40	40								
NOBLE	15, 400	564	36, 62	345	342	3		7	82		14	18	98
County	15, 400	193	12, 63	123	122	1		7	56		1	6	
Cities and towns	5, 884	139	23, 62	31	29	2					10		98
School districts		191	()	150	150				26		3	12	
Townships		41	()	41	41								
NOWATA	13, 611	437	32, 11	284	281	3		4	93		13	20	23
County	13, 611	166	12, 20	103	101	2		4	52		1	6	
Cities and towns	4, 832	64	13, 25	32	31	1					9		23
School districts		188	()	130	130				41		3	14	
Townships		19	()	19	19								
OKFUSKEE	29, 700	671	22, 59	422	416	6		16	112		25	23	73
County	29, 700	227	7, 64	112	111	1		14	80		11	10	
Cities and towns	7, 796	157	20, 14	71	66	5		2			11		73
School districts		246	()	198	198				32		3	13	
Townships		41	()	41	41								
OKLAHOMA	239, 700	10, 425	43, 49	6, 060	6, 060	294		194	1, 236		724	357	1, 063
County	239, 700	2, 169	9, 05	1, 078	1, 078	31		90	770		585	99	
Cities and towns	201, 888	4, 655	23, 06	2, 212	1, 949	253		104			582	212	1, 063
School districts		3, 507	()	2, 939	2, 939				466		56	46	
Townships		94	()	94	94								
OKMULGEE	56, 800	1, 750	30, 81	1, 221	1, 201	20		29	228		55	41	178
County	56, 800	494	8, 70	323	317	6		20	124		11	15	
Cities and towns	29, 797	566	19, 00	354	340	14		8			28		178
School districts		642	()	496	496				102		18	26	
Townships		48	()	48	48								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued
[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General prop- erty	Special	Licenses and permits							
OSAGE	49,200	\$2,402	\$48.82	\$1,584	\$1,585	\$2	\$17		\$35	\$413		\$67	\$33	\$270
County	49,200	680	14.00	357	350	2	5		24	248		17	13	
Cities and towns	18,594	475	25.55	583	588		12		11			24	20	270
School districts		1,064	()	588	588					165		21		
Townships		174	()	169	169							5		
OTTAWA	38,542	1,029	26.70	632	607	16	9	\$3	10	181		19	23	161
County	38,542	231	5.90	143	127	16			7	73		2	6	
Cities and towns	23,130	334	14.44	159	150		9	3	3			8		161
School districts		426	()	296	296					108		8	17	
Townships		35	()	34	34							1		
PAWNEE	20,000	646	32.30	380	376		4		9	108		19	24	106
County	20,000	196	8.80	115	114		1		8	63		4	6	
Cities and towns	8,658	165	19.06	49	46		3		1			8	1	106
School districts		241	()	173	173					45		6	17	
Townships		44	()	43	43							1		
PAYNE	38,100	1,567	41.13	916	904	1	11		28	147		39	110	327
County	38,100	450	11.81	332	329	1	2		21	87		3	9	
Cities and towns	19,940	543	27.23	164	155		9		7			32	13	327
School districts		497	()	344	344					60		5	88	
Townships		77	()	76	76							1		
PITTSBURG	50,778	1,288	25.37	848	833	1	14	2	18	219		57	55	89
County	50,778	342	6.74	238	237	1			12	80		2	10	
Cities and towns	23,694	327	13.80	199	185		14	2	6			28	3	89
School districts		567	()	362	362					139		24	42	
Townships		52	()	49	49							3		

PONTOTOC	32,700	860	24,30	504	499	5	13	198	14	67	64
County	32,700	97	6.02	197	149	5	8	80	4	8	8
Cities and towns	15,095	235	15.57	154	223	5	5	118	9	9	64
School districts	398	30	()	223	30				1	56	
Townships	30	30	()	30	30						
POTTAWATOMIE	70,100	1,351	24.41	1,041	1,000	41	8	456	39	53	224
County	70,100	446	6.36	314	147	6	20	240	13	20	6
Cities and towns	36,108	578	16.01	334	279	35	8	216	16	27	224
School districts	759	68	()	507	67				9		
Townships	68	68	()	67	67				1		
PUSHMATAHA	14,744	291	19.74	153	151	2	2	93	12	24	7
County	14,744	93	6.31	43	43		2	44	1	3	
Cities and towns	2,502	17	6.79	8	6	2			2		7
School districts	151	151	()	76	76			49	5	21	
Townships	30	30	()	26	26				4		
ROGER MILLS	14,800	327	22.09	211	208	3	4	87	8	11	6
County	14,800	110	7.43	56	55	1	4	40	2	8	
Cities and towns	2,131	39	13.30	32	30	2			1		6
School districts	147	147	()	94	94			47	2	3	
Townships	31	31	()	29	29				2		
ROGERS	19,200	654	34.09	396	392	4	8	99	15	17	119
County	19,200	231	23.41	130	129	1	8	52	8	6	
Cities and towns	6,370	191	28.41	135	132	3			7		119
School districts	223	223	()	102	102			47	3	11	
Townships	49	49	()	49	49						
SEMINOLE	80,100	2,166	24.31	983	946	37	45	886	39	87	122
County	80,100	846	9.48	275	269	6	23	499	18	26	
Cities and towns	28,251	333	11.75	163	132	31	22		6	19	122
School districts	882	882	()	451	451			357	3	42	
Townships	106	106	()	94	94				12		
SETOBYALE	19,505	411	21.07	251	249	2	1	96	9	21	30
County	19,505	131	6.72	87	86	1	2	38		4	
Cities and towns	3,998	59	14.76	25	24	1	1		1	1	30
School districts	192	192	()	111	111			58	7	16	
Townships	29	29	()	28	28				1		
STAPLENS	34,500	991	28.72	580	573	1	5	166	21	46	153
County	34,500	227	6.58	115	113	1	17	81	2	12	
Cities and towns	13,988	308	22.02	125	120	5	3		12	10	153
School districts	420	420	()	306	306			85	6	24	
Townships	36	36	()	34	34				2		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS										Earnings of public- service enter- prises		
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments		High- way privi- leges, rents, and interest	Earnings of general depart- ments
				Total	General prop- erty	Special	Licenses and permits							
TEXAS.....	14,100	\$618	\$43.83	\$403		\$5	\$9	\$117		\$3	\$29	\$47		
County.....	14,100	216	15.32	109		1	8	84		5	14	47		
Cities and towns.....	5,726	96	16.77	39		4	1			3	15			
School districts.....		273	(¹)	222				33						
Townships.....		33	(¹)	33										
TULMAN.....	24,700	778	31.50	491		4	7	101		22	34	123		
County.....	24,700	179	7.25	100		1	6	54		2	7			
Cities and towns.....	8,642	244	28.23	103		3	1			15	2	123		
School districts.....		314	(¹)	237				47		5	25			
Townships.....		41	(¹)	41										
TULSA.....	201,000	9,836	48.94	7,374	\$4	153	81	802		171	240	971		
County.....	201,000	1,694	8.43	1,119		4	59	444		5	59			
Cities and towns.....	161,702	4,746	28.35	3,274		149	22			128	67	971		
School districts.....		3,285	(¹)	2,770				358		40	117			
Townships.....		111	(¹)	111										
WAGONER.....	22,600	518	22.92	358		1	5	77		19	18	40		
County.....	22,600	150	6.84	95			4	44		2	5			
Cities and towns.....	5,423	91	16.78	40		1	1			8	2	40		
School districts.....		213	(¹)	165				33		4	11			
Townships.....		64	(¹)	59						5				
WASHINGTON.....	27,900	1,182	42.37	800		19	13	120		38	76	125		
County.....	27,900	280	10.04	137		2	7	82		1	53			
Cities and towns.....	18,574	386	20.78	213		17	6			25	7	125		
School districts.....		479	(¹)	413				33		12	16			
Townships.....		37	(¹)	37										

WASHITA.....	30,700	610	19.87	330	375	5	1	7	138	10	26	48
County.....	30,700	185	6.03	104	101	3	1	6	66	1	8	48
Cities and towns.....	6,527	94	14.40	40	38	2	1	1	72	4	18	48
School districts.....	---	296	(¹)	201	201	2	---	---	---	5	---	---
Townships.....	---	35	(¹)	35	35	---	---	---	---	---	---	---
WOODS.....	17,200	567	32.97	376	370	6	---	6	88	12	20	65
County.....	17,200	183	10.64	106	105	1	---	6	62	---	9	---
Cities and towns.....	8,014	132	16.47	58	53	5	---	---	---	9	---	65
School districts.....	---	213	(¹)	174	174	---	---	---	26	2	11	---
Townships.....	---	39	(¹)	38	38	---	---	---	---	1	---	---
WOODWARD.....	16,000	530	33.13	327	318	8	1	12	82	31	31	46
County.....	16,000	132	8.25	68	56	1	---	10	54	2	8	---
Cities and towns.....	6,627	101	15.24	33	26	7	1	2	---	17	2	46
School districts.....	---	252	(¹)	192	192	---	---	---	28	11	21	---
Townships.....	---	45	(¹)	44	44	---	---	---	---	1	---	---

! For an explanation of the population used in computing per capita figures, see text discussion, p. V.

* Includes poll taxes.

* Comprises \$226,692, inheritance taxes; \$353,588, income taxes; and \$376,337, other special taxes.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popu- lation 1	REVENUE RECEIPTS									
		Total	Per capita	Taxes			Special assess- ments	Fines, for- feits, and escheats	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of public service enter- prises
				Total	General property	Licenses and per- mits					
Grand total.....	1,177,674	\$23,174	\$19.68	\$13,353	\$11,398	\$356	\$737	\$318	\$3	\$1,493	\$7,946
30,000 population and over.....	331,400	9,999	26.22	6,054	5,630	424	622	128	-----	760	2,076
Oklahoma City.....	201,400	4,508	22.38	2,159	1,901	258	482	103	-----	575	977
Tulsa.....	147,700	4,537	30.72	3,298	3,160	138	140	19	-----	106	914
Muskogee.....	32,300	954	29.54	597	569	28	-----	6	-----	79	185
8,000 to 30,000 population.....	281,612	5,611	19.92	2,718	2,511	207	80	100	3	255	2,362
Enid.....	28,100	589	20.96	436	416	20	-----	6	-----	15	127
Shawnee.....	24,500	416	16.98	226	196	30	5	10	-----	12	159
Ponca City.....	17,700	533	30.11	75	68	7	-----	7	-----	10	439
Oklmulgee.....	17,097	370	21.64	236	228	8	-----	5	-----	6	123
Armore.....	16,000	285	17.81	112	100	12	34	5	-----	12	117
Barleesville.....	14,800	348	23.51	188	173	15	10	6	-----	22	116
Chickasha.....	14,700	219	14.90	133	129	4	-----	3	-----	7	11
Seminole.....	13,500	134	9.93	63	45	18	-----	13	-----	2	65
Lawton.....	13,000	226	17.38	119	108	11	-----	4	-----	30	50
McAlester.....	12,000	229	19.08	142	132	10	2	5	-----	24	71
Wewoka.....	11,900	164	13.76	79	67	12	-----	8	-----	3	54
Ada.....	11,800	198	16.76	134	131	3	-----	5	-----	3	61
Sapulpa.....	10,533	141	13.39	68	59	9	-----	3	-----	6	50
Norman.....	10,400	172	16.54	70	63	7	-----	2	-----	2	65
Blackwell.....	9,900	343	34.65	100	90	10	9	3	-----	13	85
Cushing.....	9,800	180	18.37	77	73	4	-----	4	-----	11	218
El Reno.....	9,700	188	19.38	99	91	8	12	4	-----	16	78
Guthrie.....	9,382	165	17.22	101	96	5	-----	4	3	11	56
Duncan.....	9,200	217	23.69	82	79	3	5	2	-----	8	39
Altus.....	9,000	279	30.66	96	91	7	-----	-----	-----	21	111
Miami.....	8,300	215	25.90	80	76	4	3	1	-----	6	167

2,500 to 8,000 population.	195,654	3,825	19,555	1,573	1,471	102	21	56	276	54	1,845
Picher.....	7,773	62	7.98	50	47	3		1			11
Henryetta.....	7,694	145	18.85	86	82	4		2			47
Clinton.....	7,512	122	15.24	56	52	4	14	3	20	7	25
Durant.....	7,463	88	11.70	39	37	3		3	3	1	43
Holdenville.....	7,268	164	22.56	84	81	3		3	12	5	60
Stillwater.....	7,016	273	38.91	98	54	4		2	16	2	195
Sand Springs.....	6,674	88	8.69	50	46	4		1	6	2	
Bristow.....	6,619	96	14.50	43	39	4		4	6	4	39
Pawhuska.....	5,931	289	48.73	84	81	3		8	14		183
Elk City.....	5,666	78	13.77	39	36	3		1	4	1	33
Hugo.....	5,272	94	17.93	58	55	3	1	4	3	1	27
Alva.....	5,121	78	15.23	43	39	4			7		28
Woodward.....	5,056	77	15.23	24	18	6	1	2	16	2	32
Anadarko.....	5,036	127	25.22	33	31	2		4	5		85
Hobart.....	4,982	85	17.06	55	48	2			9		26
Drumright.....	4,972	55	11.06	15	9	6				5	35
Mangum.....	4,806	63	13.71	16	14	2		3	12		81
Frederick.....	4,568	177	38.73	29	25	1		1	14		103
Laud.....	4,326	47	10.89	23	22	1	3		3	2	18
Vinita.....	4,263	59	13.84	55	52	3			3	1	
Sulphur.....	4,242	61	14.38	35	34	1		1	4	4	17
Pauls Valley.....	4,235	71	16.77	37	36	1		1	5	1	27
Perry.....	4,206	115	27.34	17	16	1			9		89
Okemah.....	4,002	77	19.24	42	40	2		1	8		26
Claremore.....	3,720	141	37.90	41	39	2			5		95
Hartshorne.....	3,587	37	10.32	19	17	2			2		16
Edmond.....	3,576	96	26.85	24	21	3		1	4		67
Nowata.....	3,531	60	16.99	30	29	1			9		21
Hominy.....	3,485	56	16.07	30	27	3		1	6		19
Tonkawa.....	3,311	122	36.85	45	39	6		1	6		70
Poteau.....	3,199	35	11.04	21	20	2			3		11
Sayre.....	3,157	28	8.87	9	7	1			6		13
Marlow.....	3,084	66	21.40	22	20	2		1	2		13
Wagoner.....	2,994	66	22.04	25	24	1			6	2	41
Cleveland.....	2,959	65	21.97	18	17	1		1	4		33
Cordell.....	2,936	65	22.14	25	24	1	1		1		42
Hollis.....	2,914	26	17.16	26	25	1			3	2	38
Purcell.....	2,817	27	9.58	19	19			2	3	1	19
Kingfisher.....	2,726	107	35.25	34	33	1			5	1	67
Chandler.....	2,717	55	20.24	27	25	2	1	1	10	2	14
Connersville.....	2,608	18	6.90	8	8			1			9
Idabel.....	2,581	37	10.40	23	21	2		3			37
Pawnee.....	2,562	76	20.27	13	13	1			3	1	27
Wilson.....	2,517	68	27.02	17	16	1			2	6	43
Less than 2,500 population.....	319,008	3,739	11.72	1,907	1,754	123	4	34	201	30	1,563

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes poll taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS,
SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays		
				Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous					
Grand total.....				\$131,636	\$54.10	1,883,456	\$8,959	\$8,367	\$1,661	\$12,936	\$8,811	\$42,563	\$337	\$950	\$2,303	\$4,125	\$12,467	\$31,588
State government.....				43,261	17.92	1,26,049	1,636	1,136	575	3,713	5,156	11,576	15	33	1,530	---	305	16,907
Counties.....				23,432	9.63	16,666	5,347	1,545	164	5,546	1,427	1,896	4	403	334	---	2,293	4,483
Cities and towns.....				23,855	20.26	9,208	1,683	3,586	922	1,554	228	308	514	413	4,125	5,398	5,124	
School districts.....				37,414	(¹)	29,091	---	---	---	---	---	29,091	---	---	---	3,893	4,430	
Townships.....				3,674	(¹)	2,442	293	---	---	2,123	---	---	---	26	---	588	4,644	
ADAIR.....				267	17.92	205	31	9	---	30	2	132	---	1	---	42	18	
County.....				76	5.10	54	26	5	---	18	2	2	---	1	---	9	13	
Cities and towns.....				33	13.69	12	3	4	---	5	---	---	---	---	---	19	---	
School districts.....				145	(¹)	130	---	---	---	---	---	130	---	---	---	12	3	
Townships.....				13	(¹)	9	2	---	---	---	---	---	---	---	---	2	2	
ALPHEA.....				698	45.84	446	60	18	1	68	14	278	---	7	---	56	155	
County.....				188	12.35	115	43	12	1	36	14	4	---	---	---	---	73	
Cities and towns.....				107	18.23	26	10	6	---	8	---	---	---	2	---	22	18	
School districts.....				361	(¹)	274	---	---	---	---	---	274	---	---	---	34	53	
Townships.....				42	(¹)	31	7	---	---	24	---	---	---	---	---	11	11	
ATOKA.....				347	23.88	243	44	16	2	18	2	161	---	---	---	---	51	
County.....				130	8.95	75	41	13	1	3	2	15	---	---	---	5	20	
Cities and towns.....				23	8.56	9	3	3	1	2	---	---	---	---	---	---	8	
School districts.....				169	(¹)	146	---	---	---	---	---	146	---	---	---	18	18	
Townships.....				25	(¹)	13	---	---	---	13	---	---	---	---	---	2	10	

BEAVER.....	480	41.91	379	46	12	120	7	192	2	2	2	21	78
County.....	223	19.47	150	43	9	85	7	4	2	2	4	4	69
Cities and towns.....	14	6.48	8	2	3	3						8	1
School districts.....	209	(9)	188	1		32		188			13	13	8
Townships.....	34	(9)	33										1
BECKHAM.....	711	23.16	609	76	30	10	89	15	282	6	1	124	37
County.....	199	6.48	147	60	12	3	60	15	6	1		37	15
Cities and towns.....	159	12.95	66	22	18	7	13		6			48	4
School districts.....	325	(9)	276					276				36	13
Townships.....	28	(9)	20	4		16						3	5
BLAINE.....	661	31.18	464	59	20	1	105	18	257			77	84
County.....	237	11.18	202	47	12	88	18	33	4	4		18	17
Cities and towns.....	85	13.11	18	5	8	1	4					31	68
School districts.....	309	(9)	224					224				27	9
Townships.....	30	(9)	20	7		13						1	
BRYAN.....	857	26.55	589	65	39	2	72	7	397	2	5	138	94
County.....	254	7.87	141	56	19	2	31	7	22	4		49	64
Cities and towns.....	105	9.98	41	8	20		10			2	1	19	9
School districts.....	453	(9)	375					375				65	13
Townships.....	45	(9)	32	1		31						5	8
CADDO.....	1,168	21.79	809	114	42	9	128	10	496	2	8	178	135
County.....	387	7.22	228	79	21	4	74	10	32		6	64	97
Cities and towns.....	178	11.56	71	28	21	5	13			2	2	46	16
School districts.....	532	(9)	464					464				61	7
Townships.....	70	(9)	48	7		41						7	15
CANADIAN.....	877	30.14	630	85	40	8	130	18	333	8	8	139	77
County.....	275	9.45	207	62	16	4	78	18	23		6	49	19
Cities and towns.....	178	15.30	76	15	24		22			8	2	47	25
School districts.....	369	(9)	310					310				42	17
Townships.....	55	(9)	38	8		30						1	16
CARTER.....	1,555	37.93	1,086	137	104	15	183	15	699	4	14	287	108
County.....	383	9.45	209	99	31	4	80	15	32		8	74	90
Cities and towns.....	383	18.38	135	38	73	11	50			4	6	100	94
School districts.....	698	(9)	577					577				83	28
Townships.....	81	(9)	65			53					2	20	6
CHEROKEE.....	291	16.66	298	36	15	1	40	2	110	2		30	40
County.....	106	6.01	37	33	9	1	35	2	7			13	5
Cities and towns.....	68	27.23	16	3	6		5			2		30	10
School districts.....	114	(9)	103					103				11	
Townships.....	4	(9)										4	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931.—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation				Miscellaneous
CHOCTAW	\$558	\$23.11	\$397	\$60	\$32	---	\$73	\$4	\$224	---	\$1	\$3	\$21	\$116	\$24
County	209	8.66	147	48	16	---	65	4	21	---	1	2	2	52	10
Cities and towns	89	12.52	34	10	16	---	7	---	---	---	---	1	21	28	6
School districts	226	(7)	203	---	---	---	---	---	203	---	---	---	---	7	4
Townships	24	(7)	13	2	---	---	11	---	---	---	---	---	---	---	4
CHAMBERN	275	48.25	240	36	7	---	71	---	124	---	2	---	---	9	26
County	132	23.16	114	34	5	---	61	---	12	---	2	---	---	2	16
Cities and towns	9	5.60	6	2	2	---	2	---	---	---	---	---	---	2	2
School districts	121	(7)	112	---	---	---	---	---	112	---	---	---	---	5	6
Townships	13	(7)	8	---	---	---	8	---	---	---	---	---	---	1	4
CLEVELAND	821	31.70	535	82	37	\$2	100	14	281	\$6	11	2	40	104	142
County	229	8.84	163	62	14	1	57	14	9	---	4	2	40	29	37
Cities and towns	173	14.14	80	19	23	1	24	---	---	6	7	---	---	42	11
School districts	386	(7)	272	---	---	---	---	---	272	---	---	---	---	31	83
Townships	33	(7)	20	1	---	---	19	---	---	---	11	---	---	2	11
COAL	358	31.07	229	35	12	4	20	4	148	---	---	6	10	79	40
County	130	11.28	70	28	9	3	12	4	8	---	---	6	10	32	28
Cities and towns	36	14.06	10	5	3	1	1	---	---	---	---	---	---	14	2
School districts	167	(7)	140	---	---	---	---	---	140	---	---	---	---	22	5
Townships	25	(7)	9	2	---	---	7	---	---	---	---	---	---	11	5
COMANCHE	818	22.98	582	86	47	16	105	15	300	5	7	1	36	131	69
County	225	6.32	177	61	21	1	66	15	8	---	---	1	---	28	20
Cities and towns	223	14.45	86	25	26	15	12	---	---	5	3	---	36	75	26
School districts	335	(7)	292	---	---	---	---	---	292	---	---	---	---	28	15
Townships	35	(7)	27	---	---	---	27	---	---	---	---	---	---	---	8

COTTON	413	24.75	332	62	14	2	77	4	181	1	1	1	6	43	32
County	124	8.03	108	42	9	1	49	4	3	1	1	1	6	1	15
Cities and towns	68	14.40	22	8	5	1	6			1	1	1	6	24	6
School districts	198	(f)	178						178					18	2
Townships	33	(f)	24	2			22								9
CRAIG															
County	466	25.81	374	61	21	2	96	10	192	1	1	1	1	44	47
Cities and towns	174	9.64	140	45	14	1	64	10	6					5	29
School districts	49	9.84	18	6	7	1	2			1	1	1	1	28	2
Townships	201	(f)	186						186					10	5
	42	(f)	30				30							1	11
CREEK															
County	2,166	33.63	1,438	172	127	17	269	18	778	8	14	35	70	502	156
Cities and towns	656	10.19	454	126	38		180	18	57	10	25	25	25	121	81
School districts	389	14.11	189	42	89	17	19			8	4	10	70	118	22
Townships	943	(f)	721	4			70		721					184	43
	163	(f)	74											79	10
CUSTER															
County	848	29.24	575	71	31	7	115	15	324	4	6	2	33	188	82
Cities and towns	228	7.72	171	46	15	1	81	15	7		4	2	2	16	39
School districts	370	3.45	300	21	16	6	11			4	2		33	102	21
Townships	370	(f)	317				23		317					39	14
	36	(f)	27	4										1	8
DELAWARE															
County	231	14.81	206	32	7	1	24	2	136			1		17	8
Cities and towns	69	4.42	64	31	7	1	20	2	3			1		5	
School districts	4	4.98	2	1										2	
Townships	150	(f)	136				4		136					7	1
	8	(f)	4											3	
DEWEY															
County	376	28.06	304	39	10	1	71	9	172		2		3	41	28
Cities and towns	124	9.25	106	35	7	1	49	9	3		2		3	2	16
School districts	20	7.14	8	2	3		3						3	9	
Townships	207	(f)	169						169					30	8
	25	(f)	21	2			19							4	4
ELLIS															
County	469	44.49	302	47	10	1	58	6	180				12	38	117
Cities and towns	167	15.84	92	36	7	1	39	6	3				4	71	71
School districts	38	10.27	10	3	3		4						12	14	2
Townships	235	(f)	177						177				20	20	38
	29	(f)	23	8			15							6	6
GARFIELD															
County	1,913	40.70	1,352	201	116	4	227	66	633	19	25	41	95	273	193
Cities and towns	538	11.45	438	140	33	1	136	66	12	4	14	13	46	46	73
School districts	532	16.38	233	56	83	3	37			15	11	28	95	146	58
Townships	762	(f)	641						641					80	41
	81	(f)	59	5			54							1	21

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments														
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and cor-rections	Schools	Libra-ries	Recrea-tion	Mis-calla-neous			
GARVIN.....	\$319	\$24.08	\$569	\$87	\$37	\$2	\$91	\$9	\$323		\$1	\$19	\$71	\$118	\$61
County.....	230	7.29	184	70	18	1	49	9	18			19	71	18	27
Cities and towns.....	168	16.18	51	15	19	1	15				1			39	7
School districts.....	358	()	305						305					40	13
Townships.....	64	()	29	2			27							21	14
GRADY.....	1,478	29.56	927	107	94	5	91	29	578	\$7	11	5	50	176	325
County.....	398	7.96	191	79	28	1	14	28	30		7	4		34	173
Cities and towns.....	261	13.77	138	23	66	4	32	1		7		1		52	21
School districts.....	747	()	548						548					84	115
Townships.....	72	()	50	5			45							6	16
GRANT.....	644	45.51	466	53	11	1	97	11	287		6		26	43	109
County.....	195	13.78	122	43	7	1	49	11	5		6		2	2	71
Cities and towns.....	78	19.09	15	5	4		6						26	23	14
School districts.....	305	()	282						282					6	6
Townships.....	66	()	47	5			42							17	18
GREER.....	545	25.95	389	69	25	3	52	5	231	2	2			69	58
County.....	140	6.67	107	50	12	1	32	5	7				29	30	30
Cities and towns.....	97	14.38	41	15	13	2	7			2	2		29	11	11
School districts.....	286	()	224						224					16	12
Townships.....	22	()	17	4			13							50	6
HARMON.....	355	24.83	277	45	14	1	52	6	169				11	50	17
County.....	95	6.64	86	35	9	1	31	6	4				3	3	6
Cities and towns.....	64	16.46	21	7	5		9						11	22	8
School districts.....	187	()	155						155					24	3
Townships.....	10	()	15	3			12						1	1	1

HARPER	304	38.97	221	39	6		50	7	116					3	18	28	37
County.....	116	14.87	81	34	5		32	7	3							8	27
Cities and towns.....	31	13.27	10	2	1		4							3	18	3	5
School districts.....	131	()	113						113							13	
Townships.....	26	()	17	3			14									4	
HASKELL	339	20.91	273	37	10		45	3	171		1			6	3	51	12
County.....	101	8.23	90	30	7		31	3	4		1			4		13	8
Cities and towns.....	22	6.51	11	3	3		4				1			1	3	7	1
School districts.....	190	()	167						167						2	21	2
Townships.....	26	()	15	4			10							1		10	1
HUGHES	1,001	32.19	662	89	49	8	134	7	356	2	5	12	44			166	129
County.....	304	9.77	226	66	18	1	96	7	26		4	8		4		46	32
Cities and towns.....	181	15.33	81	20	31	7	16			2	1	4	44			55	1
School districts.....	472	()	330						330							52	90
Townships.....	44	()	25	3			22								6	13	6
JACKSON	1,228	40.80	587	73	50	5	97	9	348	1	3	1	119			204	318
County.....	221	7.34	148	45	21	1	56	8	15			1	1			30	43
Cities and towns.....	331	25.62	84	25	29	4	22	1		1	2		119			99	29
School districts.....	648	()	333						333							75	240
Townships.....	28	()	22	3			19									6	
JEFFERSON	570	32.77	403	58	18	2	85	11	224	1				4	10	76	81
County.....	193	11.10	136	47	13	1	53	11	7					4		30	27
Cities and towns.....	60	9.83	22	6	5	1	9			1					10	26	2
School districts.....	279	()	217			1				217						17	45
Townships.....	38	()	28	5			23								3	7	
JOHNSTON	402	30.73	287	37	16	1	22	6	203							63	48
County.....	130	9.94	64	31	12	1	6	6	6		2				4	25	41
Cities and towns.....	19	5.06	10	4	4		2									5	
School districts.....	227	()	197						197							25	5
Townships.....	26	()	16	2			14								8	2	
KAY	2,654	50.27	1,652	233	161	43	317	56	775	15	46	6	324			270	408
County.....	470	8.90	410	115	36	2	171	56	19							11	2
Cities and towns.....	997	28.57	405	108	125	41	75			15	35	6	324			181	87
School districts.....	1,074	()	756						756							81	237
Townships.....	113	()	81	10			71								6	6	26
KINGFISHER	642	40.13	458	53	20	1	70	17	279	1	5	12	67			36	81
County.....	232	14.50	169	44	10	1	36	17	46		4	11				3	60
Cities and towns.....	110	24.82	28	7	10		9			1	1		67			10	5
School districts.....	262	()	233						233						6	23	6
Townships.....	38	()	28	2			25							1		10	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS														
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays
			Total	Gen-eral gov-ern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways and correc-tions	Schools	Libra-ries	Recre-ation	Mis-cella-neous			
KIOWA.	\$302	\$23.12	\$599	\$35	\$31	\$4	\$147	\$11	\$317	\$3	---	\$1	\$25	\$33
County	282	8.53	201	61	18	1	97	11	13	---	---	---	2	59
Cities and towns	145	13.97	83	16	13	3	22	---	---	3	---	1	25	8
School districts	347	(?)	304	8	---	---	---	---	304	---	---	---	35	11
Townships	48	(?)	36	---	---	---	28	---	---	---	---	---	1	---
LATHAM.	289	25.84	218	31	11	1	43	2	128	---	---	2	5	58
County	85	7.60	79	28	9	1	30	2	8	---	---	1	---	6
Cities and towns	27	13.61	6	2	2	---	2	---	---	---	---	---	5	16
School districts	148	(?)	120	---	---	---	---	---	120	---	---	---	---	24
Townships	29	(?)	13	1	---	---	11	---	---	1	---	---	---	4
LE FLORE.	960	22.38	705	81	33	11	131	3	433	---	\$5	8	29	175
County	279	6.50	220	62	18	11	97	3	16	---	5	---	29	34
Cities and towns	107	9.85	38	9	15	---	14	---	---	---	---	---	---	6
School districts	512	(?)	417	---	---	---	---	---	417	---	---	---	---	37
Townships	62	(?)	30	10	---	---	20	---	---	---	---	---	24	8
LINCOLN.	978	28.93	723	129	37	4	94	31	409	---	8	11	20	165
County	378	11.18	260	107	21	3	36	31	49	---	8	5	---	85
Cities and towns	116	11.63	47	11	16	1	13	---	---	---	---	6	20	39
School districts	410	(?)	360	---	---	---	---	---	360	---	---	---	---	13
Townships	74	(?)	56	11	---	---	45	---	---	---	---	---	4	---
LOGAN.	1,039	37.37	737	91	52	1	129	20	412	5	2	25	53	111
County	398	14.32	287	61	20	1	81	20	85	---	---	19	42	69
Cities and towns	215	16.26	81	28	32	---	14	---	---	5	2	5	53	20
School districts	375	(?)	327	---	---	---	---	---	327	---	---	---	---	61
Townships	51	(?)	42	7	1	---	34	---	---	---	---	1	---	8

LOVE	326	33, 82	228	33	12		39	4	128			2	5	8	67	23
County	107	11, 10	84	34	3		25	4	6			2	5		20	3
Cities and towns	120	17, 28	9	2	4		3							8	8	1
School districts	139	(^c)	122						122						21	16
Townships	34	(^c)	13	2			11								18	3
McCLAIN	553	25, 14	402	47	24	2	90	11	222			3	3	2	67	82
County	166	7, 55	142	42	14	1	66	11	11			3			8	16
Cities and towns	181	7, 62	29	5	10	1	6								19	
School districts	300	(^c)	211						211				3		27	62
Townships	46	(^c)	29	2			24								13	4
McCURTAIN	660	18, 99	480	60	25	6	61	7	314				7		126	54
County	280	7, 48	167	50	16	5	49	7	33				7		47	46
Cities and towns	48	7, 97	23	6	9	1	7								35	
School districts	317	(^c)	281						281						31	5
Townships	35	(^c)	9	4			5								23	3
McINTOSH	542	21, 75	434	55	19	1	78	4	270			1	6	11	82	15
County	172	6, 90	156	46	14	1	54	4	31				6		16	
Cities and towns	61	12, 39		5	5		7					1			28	4
School districts	277	(^c)	239						239						31	7
Townships	32	(^c)	21	4			17								7	4
MAJOR	448	36, 70	327	53	11		70	11	177			4		40	42	39
County	152	12, 45	118	41	9		47	11	7			3			7	27
Cities and towns	76	26, 26	15	6	2		5					1		40	20	1
School districts	189	(^c)	170						170						15	4
Townships	31	(^c)	24	6			18								4	7
MARSHALL	338	30, 65	244	45	15	4	37	2	135			2	4	7	70	17
County	116	10, 52	81	35	10	1	23	2	4			2	4		26	9
Cities and towns	54	17, 37	21	8	5	3	5					21		7	25	1
School districts	149	(^c)	131						131						14	4
Townships	19	(^c)	11	2			9								5	3
MAYES	398	21, 99	286	49	17	1	44	5	169					11	62	49
County	144	7, 96	92	42	13	1	23	5	8						11	41
Cities and towns	37	9, 42	13	4	4		4							11	12	1
School districts	187	(^c)	161						161						24	2
Townships	30	(^c)	20	3			17								5	5
MURRAY	379	30, 54	267	42	20	3	38	4	140			3	7	13	91	18
County	111	8, 94	86	33	11	1	24	4	5						17	8
Cities and towns	65	10, 20	26	8	9	2	5					1	1	13	24	2
School districts	186	(^c)	135						135						47	4
Townships	17	(^c)	10	1			9								3	

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Operation and maintenance of general departments												
			Total	Gen-eral gov-ern-ment	Protec-tion to person and prop-erty	Health sanita-tion	High-ways	Char-ities, hospi-tals, and cor-rections	Schools	Libra-ries	Recrea-tion	Mis-cella-neous	Oper-ation and main-tenance of pub-lic service enter-prises		
MUSKOGEE.....	\$2,264	\$33.69	\$1,516	\$189	\$185	\$30	\$160	\$111	\$753	\$22	\$39	\$27	\$90	\$323	\$335
County.....	517	7.69	360	151	41	7	64	28	37		23	9		69	88
Cities and towns.....	726	18.53	418	37	144	23	75	83		22	16	18	90	171	47
School districts.....	998	(?)	716						716					79	193
Townships.....	33	(?)	22	1			21							4	7
NOBLE.....	632	41.04	438	60	25	1	104	14	228	2	4		55	102	37
County.....	216	14.03	169	48	12	1	71	14	9		4		6	11	11
Cities and towns.....	131	22.26	29	6	13		8			2			55	34	13
School districts.....	243	(?)	219						219					20	4
Townships.....	42	(?)	31	6			25							2	9
NOWATA.....	459	33.72	352	53	23	2	76	6	190	1	1		12	62	33
County.....	170	12.49	137	46	13	2	47	6	23				15	15	18
Cities and towns.....	57	11.80	27	6	10		9			1			12	17	1
School districts.....	201	(?)	167						167					27	7
Townships.....	31	(?)	21	1			20							3	7
OKFUSKEE.....	839	28.25	585	72	22	8	114	12	342	1	1	13	55	149	50
County.....	285	9.60	206	56	8	1	78	12	41		1	9		46	33
Cities and towns.....	149	19.11	40	10	14	7	8			1			55	50	4
School districts.....	354	(?)	301						301					45	8
Townships.....	51	(?)	38	6			28					4		8	5
OKLAHOMA.....	12,516	52.22	6,734	705	1,152	427	629	265	2,942	46	282	286	345	1,498	3,949
County.....	2,266	9.45	1,520	496	133	8	356	185	192		25	120	139	149	597
Cities and towns.....	4,941	24.48	2,895	204	1,014	419	209	80		46	257	106	345	921	1,280
School districts.....	5,215	(?)	2,760						2,760					415	2,050
Townships.....	94	(?)	69	5			64							2	22

OKMULGEE.....	1,942	34.19	1,284	181	137	14	153	17	755	11	16	79	387	192
County.....	570	10.04	344	118	37	6	46	17	111	11	9	79	82	144
Cities and towns.....	628	17.72	240	63	100	8	60	---	---	11	7	79	170	21
School districts.....	771	(¹)	644	---	---	---	---	---	644	---	---	---	116	11
Townships.....	73	(¹)	47	---	---	---	47	---	---	---	---	---	10	16
OSAGE.....	2,414	49.07	1,604	209	97	10	295	55	901	5	14	170	311	329
County.....	753	15.30	463	142	49	5	165	54	26	---	12	21	21	269
Cities and towns.....	455	24.47	166	61	48	5	36	1	---	5	2	170	111	8
School districts.....	1,060	(¹)	875	---	---	---	---	---	875	---	---	---	148	37
Townships.....	146	(¹)	100	6	---	---	94	---	---	---	---	---	31	15
OTTAWA.....	1,031	26.75	700	95	43	19	86	4	420	2	8	94	157	80
County.....	228	5.92	73	12	18	42	3	4	---	---	6	---	23	47
Cities and towns.....	284	12.28	101	19	31	1	23	1	1	2	2	94	80	9
School districts.....	484	(¹)	416	---	---	---	---	---	416	---	---	---	49	19
Townships.....	35	(¹)	25	3	---	---	21	---	---	---	---	---	5	5
PAWNEE.....	772	38.60	523	71	29	3	113	24	279	---	1	88	104	57
County.....	243	12.15	53	15	1	65	24	24	20	---	1	---	29	35
Cities and towns.....	172	19.87	53	14	14	2	20	---	---	---	---	88	31	13
School districts.....	304	(¹)	259	---	---	---	---	---	259	---	---	---	32	9
Townships.....	53	(¹)	32	4	---	---	28	---	---	---	---	---	12	---
PAYNE.....	1,864	41.05	1,103	181	74	17	290	43	521	8	23	153	206	102
County.....	429	11.26	341	89	23	2	135	43	35	---	11	---	53	35
Cities and towns.....	496	24.37	201	82	51	15	33	---	---	8	12	153	100	32
School districts.....	554	(¹)	496	---	---	---	---	---	496	---	---	---	51	17
Townships.....	95	(¹)	75	10	---	---	62	---	---	---	---	---	2	18
PITTSBURG.....	1,278	25.17	907	114	78	11	158	9	515	11	6	56	239	76
County.....	368	7.25	263	88	18	9	92	9	42	---	5	---	63	42
Cities and towns.....	308	13.00	136	26	60	2	35	---	473	11	1	56	100	16
School districts.....	552	(¹)	473	---	---	---	---	---	---	---	---	---	69	10
Townships.....	50	(¹)	35	---	---	---	31	---	---	---	---	---	7	8
PONTIAC.....	943	28.84	654	84	48	6	126	5	369	---	5	25	160	104
County.....	236	17.22	191	62	19	---	85	5	8	---	5	---	45	---
Cities and towns.....	198	12.45	79	20	29	6	21	---	---	---	---	25	67	17
School districts.....	484	(¹)	361	---	---	---	---	---	361	---	---	---	44	79
Townships.....	35	(¹)	23	2	---	---	20	---	---	---	---	---	4	8
PORTAWATOMIE.....	2,060	26.39	1,448	174	122	13	277	25	810	9	10	166	291	155
County.....	469	6.69	439	125	41	7	193	25	33	---	9	6	27	3
Cities and towns.....	575	15.92	178	41	81	6	38	---	777	9	1	166	162	69
School districts.....	929	(¹)	777	---	---	---	---	---	---	---	---	---	88	64
Townships.....	87	(¹)	54	8	---	---	46	---	---	---	---	---	14	19
PUSHMATAHA.....	351	23.81	292	31	11	2	68	3	177	---	---	5	43	11
County.....	118	8.00	103	29	9	1	55	3	6	---	---	---	11	4
Cities and towns.....	16	6.39	6	2	2	1	1	---	---	---	---	5	4	4
School districts.....	186	(¹)	171	---	---	---	---	---	171	---	---	---	11	4
Townships.....	31	(¹)	12	---	---	---	12	---	---	---	---	---	17	2

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Miscellaneous			
ROGER MILLS	\$392	\$25.81	\$296	\$40	\$11	\$1	\$62	\$5	\$167				\$3	\$51	\$42
County	125	8.45	92	35	10	1	38	5	3					6	27
Cities and towns	33	15.49	7	3	1		3						3	21	2
School districts	190	(?)	164						164					18	8
Townships	34	(?)	23	2			21							6	5
ROGERS	655	34.11	438	59	30	1	79	8	251	\$1	\$9		60	117	40
County	187	9.74	124	43	13		44	8	12					45	18
Cities and towns	161	25.27	49	12	17	1	13			1	5			42	10
School districts	267	(?)	239						239				60	22	6
Townships	40	(?)	26	4			22							8	6
SEMINOLE	2,899	32.54	1,844	188	115	20	383	29	1,079	4	13	\$13	65	218	772
County	1,216	13.65	600	141	63	7	267	29	79		12	2		53	563
Cities and towns	312	11.04	145	38	52	13	26			4	1	11	65	71	31
School districts	1,231	(?)	1,000						1,000					66	165
Townships	140	(?)	99	9			90							28	13
SEQUOYAH	456	23.38	322	44	12		42	4	217		2	1	21	83	30
County	141	7.23	96	37	7		30	4	16		2			26	19
Cities and towns	80	12.51	14	6	5		3						21	14	1
School districts	237	(?)	201						201					29	7
Townships	28	(?)	11	1	1		9					1		14	3
STEPHENS	1,032	29.91	730	89	50	10	156	11	401	3	6	4	69	174	59
County	274	7.94	234	61	24	1	124	11	9					40	37
Cities and towns	278	19.87	86	26	26	9	17			3	2	3	69	86	34
School districts	440	(?)	392						392					24	14
Townships	40	(?)	18	2			15					1		14	8

TEXAS.....	51.13	721	537	81	26	3	126	11	280	1	7	2	43	51	90
County.....	17.73	250	189	66	16	1	82	11	5	1	7	2	43	1	60
Cities and towns.....	104	18.16	38	10	10	2	15			1				17	6
School districts.....	321	(¹)	275						275					82	14
Townships.....	46	(¹)	35	6			29			1				14	10
THOMAS.....															
County.....	33.32	823	573	67	34	10	113	13	326	2	5	3	74	113	63
Cities and towns.....	8.62	213	168	49	15	1	66	13	18		4	2		9	36
School districts.....	201	23.26	68	18	19	9	9			2	1		74	60	9
Townships.....	368	(¹)	308						308					42	8
51	(¹)	51	39				38					1		2	10
TULSA.....															
County.....	60.45	12,151	6,535	637	998	243	652	286	3,362	53	179	105	528	1,597	3,491
Cities and towns.....	10.20	2,080	1,605	422	159	6	302	225	296		95			85	460
School districts.....	6,337	39.19	1,845	228	839	237	243	61		53	84	105	528	1,030	2,931
Townships.....	3,628	(¹)	2,066	9			107		3,066					467	95
5	(¹)	136	116											15	5
WAGONER.....															
County.....	24.34	550	392	59	21	1	58	6	239	2	5	1	24	80	54
Cities and towns.....	8.27	197	146	47	13	1	38	6	38		4	1		10	31
School districts.....	71	13.66	23	7	8		5			2	1		24	22	6
Townships.....	327	(¹)	203						203					23	11
52	(¹)	52	20	5			15							25	7
WASHINGTON.....															
County.....	46.24	1,290	890	109	86	11	135	78	440	15	18		75	135	190
Cities and towns.....	11.70	329	292	77	23	4	51	76	22		8			34	3
School districts.....	325	17.50	146	25	62	7	27			15	10		75	52	52
Townships.....	587	(¹)	418						418					45	121
49	(¹)	49	34	7			27							1	14
WASHITA.....															
County.....	24.17	742	537	61	23	2	119	17	307	2	6		35	102	68
Cities and towns.....	8.11	249	173	49	15	1	80	17	6		5			42	34
School districts.....	89	13.64	25	7	8	1	6			2	1		35	23	8
Townships.....	351	(¹)	301						301					35	15
53	(¹)	53	38	5			33							2	13
WOODS.....															
County.....	36.05	620	472	68	23	1	139	15	219	1	6		37	53	58
Cities and towns.....	13.37	230	187	52	10	1	101	15	4		4			7	36
School districts.....	115	14.35	45	12	13		17			1	2		37	23	10
Townships.....	237	(¹)	215						215					19	3
38	(¹)	38	25	4			21							4	9
WOODWARD.....															
County.....	42.00	672	468	79	22	4	77	13	250	3	19	1	27	83	94
Cities and towns.....	11.81	189	122	49	10	1	40	13	5		4			3	64
School districts.....	153	23.09	69	22	12	3	14			3	15		27	45	12
Townships.....	283	(¹)	245						245					26	9
47	(¹)	47	32	8			23					1		6	9

! Includes \$979,034, payments for development and conservation of natural resources by State government.
: Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	Gen-eral govern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Libra-ries	Recre-ation	Mis-cellaneous			
Grand total.....	\$23,855	\$20.36	\$9,308	\$1,683	\$3,586	\$992	\$1,554	\$228	\$308	\$514	\$413	\$4,125	\$5,398	\$5,124
30,000 population and over.....	11,641	30.52	4,524	425	1,953	673	493	223	117	353	287	852	2,016	4,249
Oklahoma City.....	4,821	23.94	2,352	190	1,002	416	200	79	46	253	166	292	897	1,280
Tulsa.....	6,142	41.53	1,773	203	812	234	225	61	49	84	105	438	958	2,923
Muskogee.....	6,678	20.99	399	32	139	23	68	83	22	16	16	72	161	46
8,000 to 30,000 population.....	5,080	18.04	2,215	459	861	144	430	3	122	105	61	1,084	1,278	503
Enid.....	462	16.44	212	48	79	3	29	---	15	11	27	76	122	62
Shawnee.....	406	16.57	125	21	63	5	26	---	9	1	---	115	107	52
Ponca City.....	483	27.29	190	43	66	26	32	---	9	11	3	145	87	61
Okmulgee.....	336	19.65	184	45	78	6	41	---	7	7	---	39	95	18
Ardmore.....	276	17.25	150	25	62	10	42	---	4	6	1	49	64	13
Bartlesville.....	293	19.80	130	20	58	5	22	---	15	10	---	67	44	52
Chickasha.....	212	14.42	127	20	63	3	29	1	7	4	---	37	31	17
Seminole.....	123	9.11	67	18	33	2	13	---	1	---	---	26	17	13
Lawton.....	206	15.85	82	24	25	14	11	---	5	3	---	30	24	24
McAlester.....	215	17.92	98	15	49	1	21	---	11	1	---	36	70	11
Wewoka.....	154	12.94	67	17	17	11	11	---	3	1	7	31	41	15
Ada.....	152	12.88	68	16	25	6	19	---	---	---	2	16	53	15
Sapulpa.....	186	17.66	87	17	55	7	2	---	6	---	9	25	65	9
Norman.....	152	14.62	73	18	21	1	20	---	6	7	---	28	40	11
Blackwell.....	288	20.09	144	38	36	14	27	---	3	23	3	76	46	46

2,500 to 8,000 population.										
Cushing.....	165	16.84	85	1,357	415	440	75	301	1	194
El Reno.....	169	16.39	68			21	4	20		
Enid.....	183	18.37	70			30		8		
Guthrie.....	196	19.30	74			17	9	12		
Haskell.....	200	20.37	69			24	4	17		
Alma.....	173	20.84	55			20		12		
Miami.....						24		12		
2,500 to 8,000 population.	3,548	18.13				440	75	301	1	194
Picher.....	52	6.69	26			7	1	3		
Henryetta.....	133	18.37	44			13	6	12		
Clinton.....	138	18.37	44			13	6	12		
Durant.....	77	10.32	35			18		8		
Holdenville.....	107	14.72	50			18	6	12		
Stillwater.....	240	34.21	91			25	2	10		
Sand Springs.....	60	8.99	30			12	1	5		
Bristow.....	97	14.65	40			14	2	6		
Pawhuska.....	278	46.87	99			31	4	17		
Elk City.....	83	14.65	37			9	3	11		
Hugo.....	77	14.61	31			15		7		
Alva.....	66	12.89	32			10		13		
Woodward.....	132	23.11	66			11		13		
Anadarko.....	94	18.67	41			11	5	9		
Hobart.....	73	14.65	34			9	2	11		
Drumright.....	87	11.46	42			15	8	10		
Mangum.....	58	12.07	32			10	1	5		
Frederick.....	146	31.96	43			13	8	6		
Maud.....	54	12.48	23			9		4		
Yinba.....	45	10.56	16			6	1	2		
Sulphur.....	49	11.55	21			8	2	4		
Pauls Valley.....	66	15.88	25			7	1	8		
Perry.....	107	25.44	23			4		6		
Oklahoma.....	71	17.74	26			9	6	5		
Oklahoma.....	126	33.87	41			14	1	11		
Hartsboro.....	29	8.08	10			4		3		
Edmond.....	81	22.65	30			8	2	6		
Nowata.....	62	14.73	25			9		8		
Honolulu.....	61	14.63	23			8		8		
Tonkawa.....	113	34.13	32			10	1	4		
Poteau.....	37	11.98	13			5		6		
Savage.....	40	12.67	17			4	3			
Marion.....	62	20.10	19			8		4		
Wagoner.....	64	18.04	16			5		3		
Cleveland.....	63	21.28	13			6		3		

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	Gen-eral gov-ernment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and cor-rections	Libra-ries	Recre-ation				Mis-cel-lane-ous
2,500 to 8,000 population—Continued														
Cordell.....	\$58	\$19.75	\$12	\$4	\$3	—	—	—	\$2	—	—	\$28	\$4	
Hollis.....	48	16.47	20	7	5	—	—	—	—	—	—	10	18	
Purcell.....	30	10.66	14	2	7	\$1	—	—	—	—	—	16	—	
Kingfisher.....	82	30.08	18	4	8	—	—	—	1	\$1	—	57	4	
Chandler.....	52	19.14	24	6	6	—	—	—	—	—	\$6	9	3	
Commerce.....	23	8.82	9	2	2	—	—	—	—	—	—	7	2	
Idabel.....	25	9.69	14	3	5	1	—	—	—	—	1	11	—	
Pawnee.....	81	31.62	29	8	7	2	—	—	—	—	—	43	9	
Wilson.....	71	28.21	23	9	6	1	—	—	—	—	—	17	21	
Less than 2,500 population.....	3,586	11.24	1,112	354	332	30	330	\$1	12	13	40	1,133	1,163	
													178	

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$248, 317	\$205, 135	\$43, 192	\$194, 084	\$79. 77
State government.....	11, 532	1, 672	9, 860	11, 438	4. 74
Counties.....	51, 322	40, 084	11, 238	43, 570	17. 91
Cities and towns.....	103, 934	100, 267	3, 667	77, 855	66. 11
School districts.....	70, 875	54, 618	16, 257	53, 388	(1)
Townships.....	10, 654	8, 484	2, 170	7, 833	(1)
ADAIR	652	458	194	540	36. 24
County.....	205	142	63	162	10. 87
Cities and towns.....	181	170	11	157	65. 15
School districts.....	224	116	108	182	(1)
Townships.....	42	30	12	39	(1)
ALFALFA	971	802	169	599	39. 34
County.....	43	43	43	43	2. 82
Cities and towns.....	428	424	4	200	34. 08
School districts.....	484	378	106	340	(1)
Townships.....	16	16	16	16	(1)
ATOKA	928	665	263	749	51. 54
County.....	396	290	106	320	22. 02
Cities and towns.....	133	132	1	107	39. 81
School districts.....	354	222	132	287	(1)
Townships.....	45	21	24	35	(1)
BEAVER	557	395	162	298	26. 02
County.....	76	11	65	75	6. 55
Cities and towns.....	205	201	4	6	2. 78
School districts.....	260	183	77	201	(1)
Townships.....	16	16	16	16	(1)
BECKHAM	2, 563	2, 386	177	1, 976	64. 36
County.....	811	771	40	754	24. 56
Cities and towns.....	1, 044	1, 028	16	658	53. 60
School districts.....	665	547	118	531	(1)
Townships.....	43	40	3	33	(1)
BLAINE	1, 353	1, 127	226	1, 015	47. 88
County.....	340	236	104	284	13. 40
Cities and towns.....	627	618	9	428	66. 03
School districts.....	374	273	101	291	(1)
Townships.....	12	12	12	12	(1)
BRYAN	2, 158	1, 630	528	1, 757	54. 44
County.....	893	767	126	844	26. 15
Cities and towns.....	358	328	30	227	21. 57
School districts.....	842	514	328	623	(1)
Townships.....	65	21	44	63	(1)
CADDO	3, 158	2, 728	430	2, 685	50. 09
County.....	1, 310	1, 225	85	1, 194	22. 28
Cities and towns.....	980	949	31	805	51. 99
School districts.....	730	461	269	570	(1)
Townships.....	138	93	45	116	(1)
CANADIAN	2, 359	2, 160	199	1, 607	55. 22
County.....	1, 133	1, 040	93	921	31. 65
Cities and towns.....	842	837	5	503	43. 22
School districts.....	369	283	86	168	(1)
Townships.....	15	15	15	15	(1)
CARTER	5, 420	4, 438	982	4, 188	100. 67
County.....	1, 404	1, 111	293	1, 012	24. 33
Cities and towns.....	1, 775	1, 716	59	1, 434	68. 83
School districts.....	1, 838	1, 276	562	1, 607	(1)
Townships.....	403	335	68	235	(1)
CHEROKEE	781	656	125	568	32. 51
County.....	254	197	57	179	10. 25
Cities and towns.....	241	236	5	152	60. 92
School districts.....	222	162	60	180	(1)
Townships.....	64	61	3	57	(1)

¹Not computed.

1442 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
CHOCTAW	\$1,971	\$1,525	\$446	\$1,667	\$69.05
County.....	872	527	145	556	23.03
Cities and towns.....	548	485	63	456	64.14
School districts.....	638	421	217	561	(1)
Townships.....	113	92	21	94	(1)
CIMARRON	241	195	46	208	36.49
County.....	13	-----	13	10	1.75
Cities and towns.....	66	65	1	65	40.47
School districts.....	158	130	28	129	(1)
Townships.....	4	-----	4	4	(1)
CLEVELAND	1,977	1,792	185	1,526	58.92
County.....	548	490	68	492	19.00
Cities and towns.....	782	749	13	505	41.27
School districts.....	646	553	93	518	(1)
Townships.....	21	10	11	11	(1)
COAL	1,643	1,235	408	1,254	108.84
County.....	699	518	181	544	47.22
Cities and towns.....	291	271	20	179	69.89
School districts.....	465	289	176	395	(1)
Townships.....	188	157	31	136	(1)
COMANCHE	2,886	2,695	191	2,207	61.99
County.....	556	498	58	429	12.05
Cities and towns.....	1,823	1,785	38	1,392	90.19
School districts.....	495	412	83	374	(1)
Townships.....	12	-----	12	12	(1)
COTTON	649	553	96	436	28.23
County.....	27	11	16	27	1.75
Cities and towns.....	410	394	16	266	66.02
School districts.....	199	148	51	130	(1)
Townships.....	13	-----	13	13	(1)
CRAIG	681	577	104	656	36.34
County.....	64	34	30	39	2.16
Cities and towns.....	466	459	7	466	93.54
School districts.....	136	84	52	136	(1)
Townships.....	15	-----	15	15	(1)
CREEK	10,228	8,287	1,941	8,354	129.72
County.....	2,670	2,051	619	2,225	34.55
Cities and towns.....	2,725	2,621	204	2,362	84.58
School districts.....	3,337	2,390	947	2,520	(1)
Townships.....	1,496	1,325	171	1,217	(1)
CUSTER	3,270	2,894	376	2,586	89.17
County.....	1,033	900	133	986	34.00
Cities and towns.....	1,725	1,681	44	1,188	29.99
School districts.....	479	313	166	380	(1)
Townships.....	33	-----	33	32	(1)
DELAWARE	322	201	121	265	16.99
County.....	78	46	32	53	3.40
Cities and towns.....	9	8	1	9	11.19
School districts.....	182	97	85	159	(1)
Townships.....	53	50	3	44	(1)
DEWEY	573	414	159	434	32.39
County.....	74	16	58	61	4.55
Cities and towns.....	140	136	4	122	43.57
School districts.....	349	262	87	241	(1)
Townships.....	10	-----	10	10	(1)
ELLIS	621	512	109	488	46.30
County.....	110	100	10	84	7.97
Cities and towns.....	220	211	9	156	50.37
School districts.....	278	201	77	235	(1)
Townships.....	13	-----	13	13	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
GARFIELD	\$5,413	\$4,563	\$850	\$4,524	\$96.26
County.....	987	750	237	931	19.81
Cities and towns.....	2,827	2,629	198	2,416	74.37
School districts.....	1,566	1,184	382	1,144	(¹)
Townships.....	33		33	33	(¹)
GARVIN	2,269	1,991	278	1,591	50.67
County.....	306	223	83	175	5.57
Cities and towns.....	820	802	18	611	58.85
School districts.....	786	634	152	540	(¹)
Townships.....	357	332	25	265	(¹)
GRADY	3,348	2,898	450	2,598	51.96
County.....	726	582	144	694	13.88
Cities and towns.....	1,224	1,203	21	850	44.85
School districts.....	1,253	1,000	253	932	(¹)
Townships.....	145	113	32	122	(¹)
GRANT	916	603	313	704	49.75
County.....	112		112	112	7.92
Cities and towns.....	396	386	10	237	58.00
School districts.....	371	217	154	318	(¹)
Townships.....	37		37	37	(¹)
GREER	1,407	1,225	182	950	45.24
County.....	56		56	56	2.67
Cities and towns.....	715	714	1	491	72.78
School districts.....	625	511	114	392	(¹)
Townships.....	11		11	11	(¹)
HARMON	1,000	884	116	981	68.60
County.....	160	123	37	146	10.21
Cities and towns.....	369	366	3	364	110.94
School districts.....	463	395	68	463	(¹)
Townships.....	8		8	8	(¹)
HARPER	745	549	196	609	78.08
County.....	146	111	35	116	14.87
Cities and towns.....	317	212	105	304	130.14
School districts.....	190	144	46	127	(¹)
Townships.....	92	82	10	62	(¹)
HASKELL	1,017	716	301	731	45.08
County.....	309	230	79	220	13.57
Cities and towns.....	141	126	15	69	20.40
School districts.....	373	195	178	329	(¹)
Townships.....	194	165	29	113	(¹)
HUGHES	3,251	2,800	451	2,504	80.51
County.....	934	750	184	807	25.95
Cities and towns.....	1,161	1,130	31	892	75.55
School districts.....	913	707	206	676	(¹)
Townships.....	243	213	30	129	(¹)
JACKSON	3,580	3,340	240	2,738	90.96
County.....	685	663	22	562	18.07
Cities and towns.....	1,815	1,791	24	1,316	101.86
School districts.....	1,071	886	185	851	(¹)
Townships.....	9		9	9	(¹)
JEFFERSON	1,727	1,429	298	1,426	81.99
County.....	688	600	88	613	35.25
Cities and towns.....	430	418	12	335	54.88
School districts.....	507	339	168	414	(¹)
Townships.....	102	72	30	64	(¹)
JOHNSTON	1,200	982	218	962	73.54
County.....	483	432	51	328	25.07
Cities and towns.....	171	156	15	115	30.63
School districts.....	415	281	134	388	(¹)
Townships.....	131	113	18	131	(¹)

¹Not computed.

1444 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
KAY	\$4,462	\$3,993	\$469	\$3,329	\$63.05
County.....	78	78	78	78	1.48
Cities and towns.....	2,554	2,465	89	1,774	50.84
School districts.....	1,728	1,455	273	1,399	(1)
Townships.....	102	73	29	78	(1)
KINGFISHER	850	608	242	618	38.63
County.....	91	91	91	85	5.31
Cities and towns.....	316	299	17	180	40.61
School districts.....	428	309	119	339	(1)
Townships.....	15	15	15	14	(1)
KIOWA	1,776	1,557	219	1,135	36.97
County.....	73	73	73	73	2.38
Cities and towns.....	1,057	1,038	19	594	57.21
School districts.....	610	508	102	444	(1)
Townships.....	36	11	25	24	(1)
LATIMER	1,121	915	206	733	65.54
County.....	456	361	95	254	22.71
Cities and towns.....	211	207	4	127	64.01
School districts.....	310	224	86	256	(1)
Townships.....	144	123	21	96	(1)
LE FLORE	3,195	2,522	673	2,559	59.65
County.....	1,073	868	205	884	20.61
Cities and towns.....	631	584	47	445	40.98
School districts.....	1,046	688	358	885	(1)
Townships.....	445	382	63	345	(1)
LINCOLN	3,233	2,756	477	2,708	80.12
County.....	2,248	1,902	346	2,098	62.07
Cities and towns.....	562	545	17	382	38.30
School districts.....	363	282	81	187	(1)
Townships.....	60	27	33	41	(1)
LOGAN	2,625	2,334	291	1,960	70.50
County.....	871	751	120	711	25.58
Cities and towns.....	1,061	1,035	26	668	50.52
School districts.....	674	546	128	565	(1)
Townships.....	19	2	17	16	(1)
LOVE	1,135	942	193	821	85.17
County.....	333	275	58	218	22.62
Cities and towns.....	151	138	13	121	80.40
School districts.....	356	248	108	282	(1)
Townships.....	295	281	14	200	(1)
MCCLAINE	1,233	1,022	211	843	38.32
County.....	169	105	64	126	5.73
Cities and towns.....	341	331	10	185	34.36
School districts.....	484	367	117	379	(1)
Townships.....	239	219	20	153	(1)
MCCURTAIN	1,974	1,539	435	1,497	43.07
County.....	632	502	130	516	14.85
Cities and towns.....	444	411	33	290	48.18
School districts.....	559	342	217	447	(1)
Townships.....	339	284	55	244	(1)
MCINTOSH	1,555	1,263	292	1,011	40.56
County.....	372	270	102	314	12.61
Cities and towns.....	487	451	36	212	43.05
School districts.....	597	455	142	432	(1)
Townships.....	99	87	12	53	(1)
MAJOR	1,149	1,036	113	955	78.24
County.....	642	600	42	634	51.94
Cities and towns.....	265	255	10	168	58.05
School districts.....	233	181	52	144	(1)
Townships.....	9	9	9	9	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MARSHALL.....	\$1,284	\$1,105	\$179	\$1,016	\$92.15
County.....	507	439	68	420	38.09
Cities and towns.....	437	434	3	354	113.90
School districts.....	272	178	94	223	(¹)
Townships.....	68	54	14	19	(¹)
MAYES.....	698	477	221	569	31.44
County.....	197	126	71	190	10.50
Cities and towns.....	156	148	8	136	34.64
School districts.....	276	177	99	174	(¹)
Townships.....	69	26	43	69	(¹)
MURRAY.....	1,193	986	207	965	77.76
County.....	358	294	64	295	23.77
Cities and towns.....	444	427	17	327	51.31
School districts.....	327	218	109	299	(¹)
Townships.....	64	47	17	44	(¹)
MUSKOGEE.....	6,906	6,134	772	4,453	66.26
County.....	1,618	1,371	247	1,526	22.71
Cities and towns.....	3,297	3,138	159	1,591	40.60
School districts.....	1,913	1,568	345	1,270	(¹)
Townships.....	78	67	21	66	(¹)
NOBLE.....	1,840	1,612	228	1,483	96.30
County.....	817	753	64	776	50.39
Cities and towns.....	590	554	36	360	61.18
School districts.....	392	285	107	309	(¹)
Townships.....	41	20	21	38	(¹)
NOWATA.....	1,190	1,050	140	763	56.06
County.....	519	464	55	410	30.12
Cities and towns.....	221	213	8	104	21.52
School districts.....	367	303	64	208	(¹)
Townships.....	83	70	13	41	(¹)
OKFUSKEE.....	2,648	2,065	583	1,756	59.12
County.....	898	650	248	419	14.11
Cities and towns.....	821	804	17	607	77.86
School districts.....	729	458	271	584	(¹)
Townships.....	200	153	47	146	(¹)
OKLAHOMA.....	33,052	30,673	2,379	23,559	98.29
County.....	3,788	2,864	924	3,403	14.20
Cities and towns.....	20,373	20,100	273	15,249	75.54
School districts.....	8,840	7,709	1,131	4,856	(¹)
Townships.....	51	-----	51	51	(¹)
OKMULGEE.....	8,063	6,642	1,421	6,214	109.40
County.....	1,865	1,285	580	1,584	27.89
Cities and towns.....	3,762	3,623	139	2,577	86.49
School districts.....	2,242	1,602	640	1,892	(¹)
Townships.....	204	132	72	161	(¹)
OSAGE.....	5,463	4,463	1,000	3,649	74.17
County.....	623	222	401	304	6.18
Cities and towns.....	1,841	1,805	36	1,216	65.40
School districts.....	2,442	1,932	510	1,789	(¹)
Townships.....	657	504	53	340	(¹)
OTTAWA.....	2,771	2,308	463	1,945	50.46
County.....	492	315	177	400	10.38
Cities and towns.....	1,270	1,191	79	891	38.52
School districts.....	925	738	187	609	(¹)
Townships.....	84	64	20	45	(¹)
PAWNEE.....	1,982	1,655	327	1,427	71.35
County.....	535	450	85	430	21.50
Cities and towns.....	541	520	21	303	35.00
School districts.....	682	491	191	514	(¹)
Townships.....	224	194	30	180	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
PAYNE	\$3,861	\$3,228	\$633	\$2,874	\$75.43
County.....	1,200	1,000	200	1,156	30.34
Cities and towns.....	1,777	1,739	38	1,066	53.46
School districts.....	810	489	321	581	(1)
Townships.....	74	-----	74	71	(1)
PITTSBURG	4,846	4,095	751	3,293	64.85
County.....	1,394	1,125	269	1,160	22.84
Cities and towns.....	1,845	1,789	76	1,003	42.33
School districts.....	1,431	1,098	333	1,006	(1)
Townships.....	176	103	73	124	(1)
PONTOTOC	3,216	2,804	412	2,598	79.45
County.....	945	791	154	795	24.31
Cities and towns.....	1,266	1,251	15	961	63.66
School districts.....	889	669	220	746	(1)
Townships.....	116	93	23	96	(1)
POTTAWATOMIE	6,113	5,342	771	4,948	70.58
County.....	1,368	1,185	183	1,190	16.98
Cities and towns.....	2,777	2,655	122	2,237	61.95
School districts.....	1,736	1,297	439	1,369	(1)
Townships.....	232	205	27	152	(1)
PUSHMATAHA	942	708	234	675	45.78
County.....	227	155	72	159	10.78
Cities and towns.....	68	67	1	29	11.59
School districts.....	334	188	146	273	(1)
Townships.....	313	298	15	214	(1)
ROGER MILLS	718	548	170	488	32.97
County.....	109	48	61	52	3.51
Cities and towns.....	209	204	5	164	76.96
School districts.....	291	206	85	208	(1)
Townships.....	109	90	19	64	(1)
ROGERS	1,944	1,698	246	1,514	78.85
County.....	754	668	86	614	31.98
Cities and towns.....	673	666	7	490	76.92
School districts.....	421	286	135	343	(1)
Townships.....	96	78	18	67	(1)
SEMINOLE	4,445	2,988	1,457	3,733	41.90
County.....	1,142	534	608	944	10.59
Cities and towns.....	1,243	1,186	57	1,072	37.95
School districts.....	1,499	822	677	1,302	(1)
Townships.....	561	446	115	415	(1)
SEQUOYAH	1,425	1,171	254	1,076	55.17
County.....	435	363	72	344	17.64
Cities and towns.....	262	251	11	206	51.53
School districts.....	451	304	147	354	(1)
Townships.....	277	253	24	172	(1)
STEPHENS	3,041	2,775	266	2,605	75.51
County.....	832	749	83	708	20.52
Cities and towns.....	1,226	1,207	19	1,100	78.64
School districts.....	766	619	147	589	(1)
Townships.....	217	200	17	208	(1)
TEXAS	789	619	170	610	43.26
County.....	35	-----	35	29	2.06
Cities and towns.....	415	391	24	324	56.58
School districts.....	324	228	96	242	(1)
Townships.....	15	-----	15	15	(1)
TILLMAN	2,034	1,740	294	1,439	58.26
County.....	207	125	82	141	5.71
Cities and towns.....	1,127	1,111	16	723	83.66
School districts.....	679	504	175	555	(1)
Townships.....	21	-----	21	20	(1)

1 Not computed

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
TULSA	\$31,348	\$28,207	\$3,141	\$28,349	\$141.04
County.....	2,302	1,407	895	2,301	11.45
Cities and towns.....	19,742	18,768	974	18,128	112.11
School districts.....	9,227	7,993	1,234	7,867	(1)
Townships.....	77	39	38	53	(1)
WAGONER	1,566	1,303	263	931	41.19
County.....	233	134	99	130	5.75
Cities and towns.....	460	444	16	171	31.53
School districts.....	441	322	119	327	(1)
Townships.....	432	403	29	303	(1)
WASHINGTON	2,735	2,432	303	1,884	67.53
County.....	664	602	62	529	18.96
Cities and towns.....	994	934	60	480	25.84
School districts.....	1,060	896	164	858	(1)
Townships.....	17	-----	17	17	(1)
WASHITA	1,986	1,726	260	1,634	53.22
County.....	941	830	111	887	28.89
Cities and towns.....	439	429	10	276	42.29
School districts.....	582	467	115	447	(1)
Townships.....	24	-----	24	24	(1)
WOODS	973	783	190	672	39.07
County.....	168	33	135	153	8.90
Cities and towns.....	428	419	9	233	29.07
School districts.....	305	272	33	234	(1)
Townships.....	72	59	13	52	(1)
WOODWARD	1,570	1,324	246	974	60.88
County.....	110	33	77	76	4.75
Cities and towns.....	775	723	52	458	69.11
School districts.....	577	486	91	369	(1)
Townships.....	108	82	26	71	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$103,934	\$100,367	\$3,667	\$77,855	\$86.11
30,000 population and over	41,156	39,813	1,343	33,423	87.63
Oklahoma City.....	19,499	19,249	250	14,527	72.13
Tulsa.....	18,525	17,573	952	17,411	117.88
Muskogee.....	3,132	2,991	141	1,485	45.98
8,000 to 30,000 population	23,028	22,250	778	16,841	59.80
Enid.....	2,397	2,216	181	2,040	72.60
Shawnee.....	1,831	1,755	76	1,452	59.27
Ponca City.....	921	886	35	716	40.45
Okmulgee.....	2,065	2,047	38	1,583	92.59
Ardmore.....	1,188	1,172	16	927	57.94

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
8,000 to 30,000 population—Continued					
Bartlesville.....	\$828	\$773	\$55	\$406	\$27.43
Chickasha.....	870	853	17	564	38.37
Seminole.....	359	346	13	319	23.63
Lawton.....	1,724	1,689	35	1,295	99.62
McAlester.....	1,337	1,282	55	700	58.33
Wewoka.....	681	652	29	602	50.59
Ada.....	1,010	1,000	10	795	67.37
Sapulpa.....	799	710	89	693	65.79
Norman.....	723	712	11	473	45.48
Blackwell.....	803	771	32	479	48.38
Cushing.....	841	832	9	575	58.87
El Reno.....	752	752	-----	451	46.49
Guthrie.....	801	782	19	449	46.86
Duncan.....	795	784	11	738	80.22
Altus.....	1,517	1,496	21	1,063	116.81
Miami.....	766	740	26	521	62.77
2,500 to 8,000 population.....	18,163	17,496	667	12,316	62.95
Picher.....	178	139	39	167	21.48
Henryetta.....	1,228	1,152	76	666	86.56
Clinton.....	1,073	1,048	25	853	113.55
Durant.....	185	161	24	111	14.87
Holdenville.....	829	813	16	653	89.85
Stillwater.....	594	569	25	270	38.48
Sand Springs.....	446	435	11	305	45.70
Bristow.....	619	604	15	464	70.10
Pawhuska.....	1,029	1,016	13	711	119.88
Elk City.....	434	424	10	364	64.24
Hugo.....	465	412	53	386	73.22
Alva.....	305	300	5	151	29.49
Woodward.....	689	638	51	387	78.54
Anadarko.....	426	411	15	334	66.32
Hobart.....	440	435	5	180	36.13
Drumright.....	732	709	23	718	144.41
Mangum.....	629	629	-----	434	90.30
Frederick.....	673	665	8	381	83.41
Maud.....	240	218	22	212	49.01
Vinita.....	456	450	6	456	106.97
Sulphur.....	332	325	7	215	50.68
Pauls Valley.....	321	313	8	183	43.21
Perry.....	419	388	31	244	58.01
Okemah.....	452	440	12	310	77.46
Claremore.....	553	546	7	449	120.70
Hartshorne.....	143	140	3	53	14.78
Edmond.....	237	231	6	152	42.51
Nowata.....	191	183	8	89	25.21
Hominy.....	271	266	5	168	48.21
Tonkawa.....	376	362	14	248	74.90
Poteau.....	225	215	10	146	46.07
Sayre.....	233	230	3	81	25.66
Marlow.....	218	213	5	161	52.20
Wagoner.....	278	264	14	69	23.05
Cleveland.....	173	165	8	95	32.11
Cordell.....	273	265	8	177	60.29
Hollis.....	301	299	2	301	103.29
Purcell.....	294	285	9	149	52.89
Kingfisher.....	208	196	12	139	50.99
Chandler.....	222	214	8	160	58.89
Commerce.....	69	64	5	48	18.40
Idabel.....	225	207	18	144	55.79
Pawnee.....	157	152	5	64	24.98
Wilson.....	322	305	17	268	106.48
Less than 2,500 population.....	21,587	20,708	879	15,275	47.88

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$194, 084	\$129, 977	\$86, 721	\$79. 77	\$61. 75	\$31. 32
State government.....	11, 438	4, 797	6, 931	4. 74	2. 28	3. 74
Counties.....	43, 570	21, 850	7, 837	17. 91	10. 23	4. 09
Cities and towns.....	77, 855	60, 800	38, 361	66. 11	69. 27	66. 42
School districts.....	53, 388	34, 707	* 6, 871	()	()	()
Townships.....	7, 833	7, 726	289	()	()	()
Adair.....	540	243	131	36. 24	16. 74	10. 71
Alfalfa.....	599	658	335	39. 34	40. 49	18. 26
Atoka.....	749	535	258	51. 54	23. 60	16. 34
Beaver.....	298	296	140	26. 02	20. 91	10. 07
Beckham.....	1, 976	763	419	64. 36	40. 17	19. 06
Blaine.....	1, 015	413	309	47. 88	25. 99	16. 44
Bryan.....	1, 757	1, 466	510	54. 44	33. 70	15. 83
Caddo.....	2, 685	1, 117	865	50. 09	32. 66	20. 53
Canadian.....	1, 607	481	515	55. 22	21. 60	18. 71
Carter.....	4, 188	4, 510	1, 374	100. 67	102. 32	54. 19
Cherokee.....	568	531	260	32. 51	25. 68	13. 17
Choctaw.....	1, 667	1, 441	708	69. 05	41. 40	28. 01
Cimarron.....	208	43	21	36. 49	12. 53	4. 72
Cleveland.....	1, 526	654	372	58. 92	33. 49	19. 28
Coal.....	1, 254	981	415	108. 84	51. 45	25. 81
Comanche.....	2, 207	1, 223	1, 361	61. 99	45. 45	()
Cotton.....	436	974	13	28. 23	57. 78	()
Craig.....	656	637	287	36. 34	32. 46	14. 12
Creek.....	8, 354	7, 415	1, 553	129. 72	103. 25	43. 71
Custer.....	2, 586	1, 108	762	89. 17	59. 16	26. 41
Delaware.....	265	153	56	16. 99	10. 58	4. 17
Dewey.....	434	85	63	32. 39	6. 82	4. 16
Ellis.....	488	259	241	46. 30	22. 18	14. 18
Garfield.....	4, 524	3, 159	1, 013	96. 26	81. 74	26. 18
Garvin.....	1, 591	1, 399	443	50. 67	41. 18	14. 31
Grady.....	2, 598	1, 397	1, 277	51. 96	40. 06	33. 19
Grant.....	704	222	336	49. 75	13. 79	16. 71
Greer.....	950	914	457	45. 24	57. 73	23. 62
Harmon.....	981	222	115	68. 60	19. 69	8. 61
Harper.....	609	1, 075	62	78. 08	141. 03	7. 41
Haskell.....	731	744	324	45. 08	38. 10	15. 25
Hughes.....	2, 504	1, 243	546	80. 51	46. 79	18. 90
Jackson.....	2, 738	1, 623	647	90. 96	73. 31	20. 47
Jefferson.....	1, 426	545	508	81. 99	30. 74	22. 91
Johnston.....	962	1, 208	345	73. 54	57. 54	20. 63
Kay.....	3, 329	2, 769	717	63. 05	74. 95	24. 16
Kingfisher.....	618	520	172	38. 63	33. 19	8. 67
Klowa.....	1, 135	451	450	36. 97	19. 52	13. 32
Latimer.....	733	869	142	65. 54	59. 81	10. 38
Le Flore.....	2, 559	1, 978	514	59. 65	42. 73	14. 95
Lincoln.....	2, 708	1, 190	397	80. 12	35. 63	11. 41
Logan.....	1, 990	1, 098	1, 110	70. 50	39. 85	33. 69
Love.....	821	1, 083	338	85. 17	83. 30	33. 00
McClain.....	843	461	354	38. 32	22. 77	18. 69
McCurtain.....	1, 497	1, 447	239	43. 07	34. 18	- 8. 09
McIntosh.....	1, 011	1, 438	299	40. 56	51. 70	12. 19
Major.....	955	351	169	78. 24	28. 27	10. 34
Marshall.....	1, 016	1, 100	138	92. 15	71. 13	11. 85
Mayes.....	569	495	290	31. 44	28. 11	17. 47
Murray.....	965	1, 085	308	77. 76	82. 16	22. 51

* Includes \$97,000, debt of drainage districts.

* Includes \$332,000, debt of drainage districts.

* Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

* Not computed.

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TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued.

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Muskogee.....	\$4,453	\$4,377	\$5,090	\$66.26	\$68.37	\$71.86
Noble.....	1,483	814	273	96.30	60.04	17.22
Nowata.....	763	971	493	56.06	59.45	26.35
Okfuskee.....	1,756	1,649	374	59.12	62.56	14.82
Oklahoma.....	23,559	11,315	10,986	98.29	91.02	91.52
Okmulgee.....	6,214	9,268	993	109.40	145.23	34.12
Osage.....	3,649	4,116	815	74.17	100.97	31.66
Ottawa.....	1,945	3,008	404	50.46	63.14	21.11
Pawnee.....	1,427	1,095	246	71.35	55.92	13.98
Payne.....	2,874	1,844	322	75.43	57.93	12.50
Pittsburg.....	3,293	1,805	1,493	64.85	33.53	25.10
Pontotoc.....	2,598	1,760	648	79.45	53.91	25.07
Pottawatomie.....	4,948	2,273	1,835	70.58	48.72	41.72
Pushmataha.....	675	460	57	45.78	23.70	4.65
Roger Mills.....	488	241	201	32.97	22.64	15.62
Rogers.....	1,514	1,391	649	78.85	79.02	31.79
Seminole.....	3,733	2,144	367	41.90	86.46	13.99
Sequoyah.....	1,076	648	274	55.17	23.77	9.79
Stephens.....	2,605	3,120	383	75.51	123.21	15.46
Texas.....	610	535	101	43.26	38.26	7.08
Tillman.....	1,439	1,246	191	58.26	53.24	7.50
Tulsa.....	28,349	11,148	2,224	141.04	87.27	43.82
Wagoner.....	931	1,113	930	41.19	52.08	37.04
Washington.....	1,884	1,399	572	67.53	47.51	24.84
Washita.....	1,634	354	397	53.22	15.92	13.89
Woods.....	672	345	428	39.07	21.66	21.50
Woodward.....	974	669	366	60.88	45.61	19.33

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total.....	\$1,753,601	\$1,093,956	\$351,238	\$408,407	\$1,687,490	\$1,193,656	\$720.76	\$501.76	\$615.68
Adair.....	4,440	1,888	406	2,146	5,055	3,969	297.99	348.20	324.82
Alfalfa.....	23,310	17,702	1,758	3,850	28,410	28,105	1,530.73	1,747.98	1,365.10
Atoka.....	8,102	3,958	494	3,650	10,471	7,248	557.49	461.72	458.29
Beaver.....	16,831	11,868	1,593	3,370	15,628	8,132	1,469.70	1,103.87	582.99
Beckham.....	17,581	11,914	2,536	3,131	13,982	11,253	572.67	736.31	511.56
Blaine.....	15,193	10,908	1,188	3,097	15,808	13,048	716.65	995.78	693.00
Bryan.....	16,674	9,703	1,467	5,504	19,626	12,944	516.59	451.23	401.85
Caddo.....	24,901	18,650	2,175	4,076	25,629	19,790	464.57	749.24	469.67
Canadian.....	24,599	17,792	2,194	4,613	27,385	23,035	845.33	1,228.67	837.03
Carter.....	31,247	13,512	9,164	8,571	35,499	12,372	751.13	805.32	487.90
Cherokee.....	5,901	4,100	700	1,101	7,466	6,012	337.78	361.22	304.48
Choctaw.....	9,701	5,686	681	3,334	12,692	8,964	401.83	364.80	329.35
Cimarron.....	10,130	7,827	796	1,507	8,186	2,164	1,777.19	2,382.40	475.33
Cleveland.....	16,169	12,192	1,022	2,955	13,227	11,272	624.29	677.24	584.12
Coal.....	6,495	4,077	587	1,831	8,301	6,832	563.75	435.24	362.42

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Person- al prop- erty	All other					
Comanche.....	\$16,918	\$10,604	\$1,920	\$4,394	\$17,866	\$26,389	\$475.22	\$663.73	\$497.53
Cotton.....	8,956	5,590	1,422	1,944	13,497	(1)	579.98	800.51	(1)
Craig.....	15,085	9,217	1,357	4,511	16,798	16,255	835.64	856.55	800.51
Creek.....	40,254	16,159	8,238	15,857	48,947	24,902	625.06	681.56	700.85
Custer.....	21,088	14,785	2,151	4,152	20,551	19,236	727.17	1,096.86	666.44
Delaware.....	4,834	3,646	343	845	5,275	4,027	309.87	364.10	301.46
Dewey.....	8,353	6,716	747	890	10,536	8,737	623.36	847.34	579.23
Ellis.....	11,812	8,292	965	2,555	13,246	10,721	1,120.58	1,134.78	629.52
Garfield.....	46,553	33,005	4,381	9,167	49,188	34,717	990.49	1,273.02	897.63
Garvin.....	18,136	11,962	1,599	4,575	19,008	11,424	577.56	559.64	368.55
Grady.....	31,803	21,522	2,570	7,711	28,000	21,505	636.06	802.81	559.01
Grant.....	24,958	19,555	2,086	3,317	29,643	26,330	1,763.82	1,844.38	1,310.63
Greer.....	10,078	7,795	1,091	1,192	10,427	9,292	479.90	658.41	479.87
Harmon.....	8,171	6,001	767	1,403	7,141	6,297	571.40	634.18	472.21
Harper.....	7,072	5,417	694	961	9,122	5,855	906.67	1,196.58	704.64
Haskell.....	6,058	3,986	672	1,400	7,102	5,722	373.58	363.63	269.16
Hughes.....	14,135	7,250	1,218	5,667	14,871	12,068	454.50	559.90	417.69
Jackson.....	15,502	11,362	1,112	3,028	15,153	16,417	515.02	684.40	519.27
Jefferson.....	12,104	6,374	1,549	4,181	16,303	7,222	695.95	919.82	325.92
Johnston.....	7,636	4,342	694	2,600	9,888	9,011	583.70	470.89	538.47
Kay.....	54,047	29,328	13,227	11,492	38,715	28,314	1,023.62	1,047.96	954.78
Kingfisher.....	18,389	15,131	1,387	1,871	20,226	17,857	1,149.31	1,290.68	902.20
Kiowa.....	19,651	14,202	1,376	4,073	19,407	17,187	640.10	840.35	508.78
Latimer.....	5,514	2,628	370	2,516	6,958	4,474	493.03	479.16	327.34
Le Flore.....	18,992	9,495	1,786	7,711	17,733	12,478	442.70	383.21	362.76
Lincoln.....	26,995	11,564	5,021	10,410	31,669	22,367	798.67	948.01	643.11
Logan.....	22,879	14,999	2,085	5,795	22,767	23,387	822.99	826.38	709.55
Love.....	5,937	3,436	411	2,090	7,922	4,678	615.94	609.46	456.99
McClain.....	11,093	7,337	790	2,966	10,009	6,511	504.23	493.83	343.71
McCurtain.....	9,956	6,294	1,267	2,395	12,241	6,379	286.43	289.09	215.88
McIntosh.....	9,425	5,853	805	2,767	12,092	9,600	378.15	434.90	391.88
Major.....	12,982	9,895	979	2,108	13,424	11,996	1,063.58	1,080.35	733.10
Marshall.....	7,187	4,256	623	2,308	9,306	5,382	651.82	601.95	463.20
Mayes.....	9,849	5,703	827	3,319	13,608	10,712	544.14	770.48	645.41
Murray.....	7,809	4,663	657	2,489	7,717	6,148	629.25	584.21	449.16
Muskogee.....	47,339	31,468	5,816	10,055	53,026	52,565	704.45	828.30	742.03
Noble.....	17,095	10,398	1,376	5,321	18,220	13,474	1,110.06	1,343.67	851.15
Nowata.....	10,329	6,262	987	3,080	14,425	13,322	758.87	883.37	712.73
Okfuskee.....	13,935	5,740	2,305	5,890	13,012	8,623	469.19	493.76	342.08
Oklahoma.....	201,167	141,608	28,167	31,392	140,074	118,323	839.24	1,126.82	985.69
Oklmulgee.....	34,860	17,811	6,361	10,688	45,501	15,576	613.73	713.02	534.97
Osage.....	49,915	18,288	12,038	19,589	44,429	26,320	1,014.53	1,089.85	1,022.05
Ottawa.....	18,050	9,796	3,160	5,094	17,132	9,182	468.32	359.56	479.91
Pawnee.....	17,213	7,458	3,659	6,096	20,028	12,946	860.65	1,022.49	735.83
Payne.....	34,975	15,353	12,754	6,868	45,002	14,060	917.98	1,413.46	545.70
Pittsburg.....	22,868	11,701	2,788	8,379	29,261	21,162	450.35	543.52	355.88
Pontotoc.....	18,066	11,071	2,228	4,767	17,871	10,541	552.48	547.32	407.91
Pottawatomie.....	35,619	20,172	4,394	11,053	28,603	24,933	508.12	610.96	566.93
Pushmataha.....	6,237	3,128	492	2,617	7,364	4,582	423.02	379.26	373.13
Roger Mills.....	8,555	6,822	865	868	8,665	7,378	578.04	814.51	573.06
Rogers.....	15,473	9,029	1,268	5,176	16,409	16,114	805.89	932.06	789.75
Seminole.....	41,700	9,559	21,236	10,905	7,679	6,073	468.01	309.68	231.64
Sequoyah.....	6,385	2,871	390	3,124	10,122	10,022	327.35	371.52	358.24
Stephens.....	18,885	13,249	2,202	3,434	19,133	9,899	547.39	755.67	400.04
Texas.....	22,286	15,778	2,079	4,429	20,068	10,068	1,580.57	1,436.03	706.55
Tillman.....	18,844	14,870	1,430	2,544	21,535	14,982	762.91	920.08	587.58
Tulsa.....	191,244	139,318	25,814	26,112	133,145	44,351	951.46	1,042.29	873.87
Wagoner.....	13,880	8,089	1,129	4,162	16,487	15,012	592.04	771.48	597.70
Washington.....	31,709	14,400	9,491	7,818	28,343	23,305	1,136.52	962.35	1,229.81
Washita.....	18,799	14,877	1,893	2,109	18,060	18,062	614.95	812.17	631.14
Woods.....	19,082	12,603	1,714	4,765	24,210	16,537	1,109.42	1,518.99	830.32
Woodward.....	18,026	12,096	1,254	4,676	16,055	13,507	1,126.63	1,094.97	712.46

1 Figures for Cotton County included in those for Comanche County; could not be segregated.

1452 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931										
							1922	1912			
	Total	State	County	Cities and towns	School districts	Townships			1931	1922	1912
State total.....	\$68,944	\$6,151	\$15,681	\$13,365	\$39,454	\$4,293	\$54,079	\$19,705	\$3.93	\$3.20	\$1.65
Adair.....	186	16	54	21	79	16	173	71	4.19	3.42	1.79
Alfalfa.....	554	82	112	42	276	42	605	233	2.38	2.13	.83
Atoka.....	311	29	90	22	143	27	357	161	3.84	3.41	2.22
Beaver.....	395	59	87	7	202	40	395	105	2.35	2.53	1.29
Beckham.....	588	62	142	76	286	22	459	209	3.34	3.28	1.86
Blaine.....	452	53	112	78	180	29	345	178	2.98	2.18	1.36
Bryan.....	722	59	246	69	302	46	727	245	4.33	3.70	1.89
Caddo.....	873	87	228	101	407	50	715	369	3.51	2.79	1.86
Canadian.....	737	86	200	115	288	48	699	293	3.00	2.55	1.27
Carter.....	1,476	110	360	228	658	120	1,578	303	4.72	4.45	2.45
Cherokee.....	215	21	70	28	86	10	153	112	3.64	2.05	1.86
Choctaw.....	508	35	150	85	207	31	544	204	5.24	4.29	2.28
Cimarron.....	251	36	56	16	122	21	140	21	2.48	1.71	.97
Cleveland.....	638	57	170	83	287	41	407	197	3.95	3.03	1.75
Coal.....	381	23	118	37	148	55	518	166	5.87	6.24	2.85
Comanche.....	723	59	130	217	284	33	738	1,446	4.27	4.13	1.69
Cotton.....	311	31	69	38	147	26	287	(1)	3.47	2.13	(1)
Craig.....	401	63	104	53	156	35	401	230	2.66	2.39	1.41
Creek.....	2,384	141	655	388	942	258	2,335	422	5.92	4.77	1.69
Custer.....	738	74	164	162	285	53	632	306	3.50	3.08	1.59
Delaware.....	155	17	42	3	79	14	214	60	3.21	4.06	1.49
Dewey.....	273	29	55	22	138	29	269	101	3.27	2.55	1.16
Ellis.....	295	42	65	36	124	28	284	154	2.50	2.14	1.44
Garfield.....	1,801	163	388	470	705	75	1,033	409	3.87	2.10	1.18
Garvin.....	696	63	119	99	328	87	628	282	3.84	3.30	2.47
Grady.....	1,195	112	249	201	554	69	799	359	3.76	2.85	1.67
Grant.....	528	87	108	42	235	56	558	251	2.12	1.88	.95
Greer.....	399	35	81	49	210	24	401	167	3.96	3.85	1.80
Harmon.....	325	29	69	35	166	26	225	104	3.98	3.15	1.65
Harper.....	236	25	63	10	110	28	296	66	3.34	3.24	1.13
Haskell.....	289	21	75	22	135	36	266	149	4.77	3.75	2.60
Hughes.....	701	49	175	138	301	38	601	230	4.96	4.04	1.91
Jackson.....	775	56	175	179	328	37	566	264	5.00	3.74	1.61
Jefferson.....	512	43	150	55	210	54	496	163	4.23	3.04	2.26
Johnston.....	350	27	104	17	160	42	428	174	4.58	4.33	1.93
Kay.....	1,602	189	296	253	772	92	1,168	329	2.96	3.02	1.16
Kingfisher.....	529	64	121	79	226	39	446	206	2.88	2.21	1.15
Kiowa.....	701	69	157	126	302	47	647	317	3.57	3.33	1.84
Latimer.....	246	19	81	33	88	25	301	85	4.46	4.33	1.90
Le Flore.....	839	66	222	88	372	91	713	254	4.42	4.02	2.04
Lincoln.....	858	95	229	64	340	130	583	376	3.18	1.84	1.68
Logan.....	827	80	240	170	300	37	607	374	3.61	2.67	1.60
Love.....	265	21	57	22	120	45	342	95	4.46	4.32	2.03
McClain.....	412	39	85	33	203	52	306	140	3.71	3.06	2.15
McCurtain.....	428	35	121	53	186	33	503	111	4.30	4.11	1.74
McIntosh.....	416	33	106	53	196	28	382	178	4.41	3.16	1.85
Major.....	368	46	122	32	147	21	337	145	2.83	2.51	1.21
Marshall.....	337	25	93	57	139	23	293	100	4.69	3.15	1.86
Mayes.....	302	34	98	23	118	29	247	157	3.07	1.82	1.47
Murray.....	340	25	90	65	138	22	246	172	4.35	3.19	2.80
Muskogee.....	1,854	166	398	505	727	58	2,192	966	3.92	4.13	1.84
Noble.....	515	60	177	46	190	42	428	195	3.01	2.35	1.45
Nowata.....	361	36	128	30	144	23	395	182	3.50	2.74	1.37
Okfuskee.....	635	49	163	108	263	52	495	210	4.56	3.80	2.44
Oklahoma.....	8,852	704	1,841	2,444	3,681	182	5,174	1,935	4.40	4.39	1.64

1 Figures for Cotton County included in those for Comanche County; could not be segregated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND TOWNSHIPS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities and towns	School districts	Townships					
Okmulgee.....	\$1,802	\$122	\$404	\$487	\$713	\$76	\$1,553	\$362	\$5.17	\$3.41	\$2.32
Osage.....	1,841	173	391	214	872	191	1,054	379	3.69	2.37	1.44
Ottawa.....	730	65	155	161	303	46	537	181	4.04	3.13	1.97
Pawnee.....	603	60	188	70	226	59	462	241	3.50	2.31	1.86
Payne.....	992	124	301	93	417	57	827	228	2.84	1.84	1.62
Pittsburg.....	1,145	80	297	230	459	79	802	569	5.01	2.74	2.69
Pontotoc.....	738	63	126	169	343	37	682	229	4.09	3.82	2.17
Pottawatomie.....	1,623	125	291	404	708	95	884	501	4.56	3.10	2.01
Pushmataha.....	287	22	67	6	137	55	266	88	4.60	3.61	1.92
Roger Mills.....	326	30	69	32	148	47	251	114	3.81	2.90	1.55
Rogers.....	577	55	173	63	226	60	527	230	3.73	3.21	1.43
Seminole.....	1,723	146	429	187	741	220	409	97	4.13	5.33	1.60
Sequoyah.....	397	22	133	37	146	59	344	194	6.22	3.40	1.94
Stephens.....	735	66	150	145	348	26	683	189	3.89	3.57	1.91
Texas.....	585	78	73	72	317	45	479	140	2.62	2.39	1.39
Tillman.....	669	66	145	112	302	44	682	219	3.55	3.17	1.46
Tulsa.....	8,895	669	1,479	2,911	3,693	143	5,974	714	4.65	4.49	1.61
Wagoner.....	443	47	111	52	167	66	385	244	3.31	2.34	1.63
Washington.....	1,128	115	262	209	506	36	708	470	3.56	2.50	1.66
Washita.....	583	66	150	38	282	47	526	187	3.09	2.91	1.04
Woods.....	541	67	153	68	214	39	527	220	2.84	2.18	1.33
Woodward.....	520	64	74	77	256	49	440	178	2.88	2.74	1.32

OREGON

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Oregon relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 36 counties, the 190 cities and towns, the 2,174 school districts, and the 713 other civil divisions (bridge, dike, drainage, improvement, irrigation, port, road, and water districts), or a total of 3,114 political units that have the power to levy taxes or incur debt.

The data for Oregon were compiled from reports on file in the offices of the State Treasurer, State Tax Commission, and State Superintendent of Public Instruction, Salem, Oreg., and from reports received through correspondence.

Fiscal year.—For Oregon the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Oregon on January 1, 1932, was 971,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Oregon the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$258,666; excluding capital outlays, this excess amounted to \$21,673,625.

The excess of revenue receipts over governmental costs was 0.6 percent for the State government, 5.7 percent for the cities and towns, and 23.3 percent for the other civil divisions. For the counties and the school districts governmental costs exceeded revenue receipts, the percent of excess being 7.2 for the counties and 2.9 for the school districts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$85,379,847	100.0	\$85,121,181	100.0	\$198,849,130	100.0	\$41,488,103	100.0
State government.....	29,767,296	34.9	29,579,912	34.8	33,387,901	16.8	-----	-----
Counties.....	15,724,564	18.4	16,851,452	19.8	26,058,949	13.1	12,646,493	30.5
Cities and towns.....	19,079,894	22.3	18,042,470	21.2	78,029,600	39.2	10,731,258	25.9
School districts.....	17,318,426	20.3	17,817,150	20.9	24,210,167	12.2	16,278,081	39.2
Other civil divisions.....	3,489,667	4.1	2,830,197	3.3	37,162,513	18.7	1,832,271	4.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Oregon and all subdivisions of the State amounted to \$85,379,847, or an average of \$87.93 for each person in the State. Of this amount \$29,767,296 was for the State; \$15,724,564 for the counties; \$19,079,894 for the cities and towns; \$17,318,426 for the school districts; and \$3,489,667 for the other civil divisions. The revenues collected include \$41,198,285, general property taxes; \$1,207,620, special taxes; \$16,016,571, licenses and permits; \$4,831,021, special assessments; \$9,984,597, subventions, donations, and pension assessments; \$2,728,825, interest, rents, and highway privileges; \$4,989,021, earnings of public-service enterprises; \$3,928,538, earnings of general departments; and \$495,369, fines, forfeits, and escheats. Of the \$9,984,597 classified as subventions, donations, and pension assessments, \$4,637,633 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$15,421,000 in 1912, \$25,057,000 in 1922, and \$24,414,450 in 1931, this being a decrease of 2.6 percent from 1922 to 1931, and an increase of 58.3 percent from 1912 to 1931. Special taxes amounted to \$262,000 in 1912, \$665,000 in 1922, and \$1,207,620 in 1931. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to \$1,059,000 in 1912, \$5,298,000 in 1922, and \$15,994,519 in 1931. Special assessments amounted to \$4,264,000 in 1912, \$6,770,000 in 1922, and \$3,687,881 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Oregon and all subdivisions of the State for 1931 amounted to \$85,121,181, or an average expenditure of \$87.66 per person. Of the total amount expended, \$29,579,912 was disbursed by the State government; \$16,851,452 by the counties; \$18,042,470 by the cities and towns; \$17,817,150 by the school districts; and \$2,830,197 by the other civil divisions. The total comprises \$50,621,809 for operation and maintenance of general departments; \$3,203,753 for operation and maintenance of public-service enterprises; \$9,880,660 for interest on debt; and \$21,414,959 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3.

Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$12,912,000 to \$35,736,133, or 176.8 percent; interest payments, from \$1,879,000 to \$7,598,597, or 304.4 percent; and outlay payments, from \$13,040,000 to \$19,549,024, or 49.9 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1931 the combined gross debt of Oregon and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$198,849,130, or an average per capita of \$204.79. In 1922 the average per capita was \$170.69, and in 1912, \$57.90.

Of the total debt reported for 1931, \$33,387,901 was for the State government; \$26,058,949 for the counties; \$78,029,600 for the cities and towns; \$24,210,167 for the school districts; and \$37,162,513 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 16.5 percent from 1922 to 1931 and increased 107,602.9 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 68.6 percent from 1922 to 1931 and 277.8 percent from 1912 to 1931.

ASSESSED VALUATIONS

All real property within the State, and all personal property situated or owned within this State, except such as is specifically exempted, is subject to assessment and taxation in equal and ratable proportion.

Both real and personal property is assessed annually by county assessors with reference to March 1 at its true cash value. Owners are required to furnish lists of all their real and personal property and the value thereof, but the same is appraised by the assessors.

The assessed valuation of all property in Oregon subject to levies of the general property tax was \$1,092,771,441 in 1931 as compared with \$1,009,499,000 in 1922 and \$905,012,000 in 1912. The per capita assessed valuation increased from \$1,195.54 in 1912 to \$1,247.80 in 1922, and decreased to \$1,125.41 in 1931.

TAX LEVIES

The sheriff of each county is the tax collector. All taxes levied by any incorporated city or town, or by any school, road, port, or other taxing district or agency are collected by him at the same time as are county taxes.

The first half of all taxes levied is required to be paid on or before May 5 next following date of levy, and the second half on or before November 5 following.

The total levies of general property tax for the State and all subdivisions were \$17,139,000 for 1912, \$40,090,000 for 1922, and \$41,488,103 for 1931, this being a per capita of \$22.64, \$49.55, and \$42.73, respectively.

Of the total levies reported for 1931, \$12,646,493 was for the counties; \$10,731,258 for the cities and towns; \$16,278,081 for the school districts; and \$1,832,271 for the other civil divisions. For the year reported there were no levies of the general property tax for State purposes. The average rate of levy per \$100 of the assessed valuation was \$1.89 for 1912, \$3.97 for 1922, and \$3.80 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total.....	971,000	\$85,380	\$87.93	\$58,423	\$41,198	\$16,017	\$4,831	\$495	\$9,384	\$601	\$2,739	\$3,928	\$4,989
State government.....	()	29,767	30.85	\$20,441	4,612	14,621	331	117	4,638	540	1,544	2,156	.....
Counties.....	971,000	15,725	16.19	12,413	11,350	1,063	7	181	1,927	7	300	897	.....
Cities and towns.....	598,983	19,080	31.90	9,732	9,399	1,333	3,533	197	2,808	54	757	315	4,492
School districts.....	17,318	3,490	()	13,973	13,973	.....	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	.....	.....	( )	1,864	1,864	.....	967	.....	11	.....	74	77	497
BAKER.....	16,754	859	51.27	620	615	5	27	6	80	1	28	16	81
County.....	16,754	324	19.34	276	274	2	2	4	4	.....	8	9	.....
Cities and towns.....	9,819	243	24.75	113	110	3	27	2	53	1	19	7	81
School districts.....	.....	292	()	231	231	.....	.....	.....	.....	.....	.....	.....	.....
Other civil divisions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BENTON.....	17,000	653	38.41	498	456	42	28	5	90	.....	8	23	1
County.....	17,000	231	13.59	193	164	39	3	3	24	.....	3	8	.....
Cities and towns.....	8,506	134	15.75	94	91	3	28	2	.....	.....	5	4	1
School districts.....	.....	288	()	211	211	.....	.....	.....	66	.....	.....	11	.....
Other civil divisions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CLACKAMAS.....	47,700	2,346	49.18	1,787	1,775	12	38	20	287	1	12	52	149
County.....	47,700	1,006	21.09	812	805	7	128	18	128	.....	9	39	.....
Cities and towns.....	14,324	266	18.57	129	124	5	38	2	.....	1	1	4	91
School districts.....	.....	855	()	685	685	.....	.....	.....	159	.....	2	9	.....
Other civil divisions.....	.....	219	()	161	161	.....	.....	.....	.....	.....	.....	.....	58
CLATSOP.....	21,124	1,597	75.60	1,166	1,120	46	89	16	90	.....	67	38	131
County.....	21,124	366	17.33	295	255	40	.....	6	46	.....	4	15	.....
Cities and towns.....	12,966	661	50.98	363	357	6	86	10	.....	.....	60	11	131
School districts.....	.....	349	()	296	296	.....	.....	.....	44	.....	.....	9	.....
Other civil divisions.....	.....	221	()	212	212	.....	3	.....	.....	.....	3	3	.....

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 * Includes \$22,962, inheritance taxes, and \$384,718, other special taxes, for State purposes only.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	REVENUE RECEIPTS							Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public- service enter- prises				
				Taxes			Licenses and permits	Special assess- ments	Flies, forfeits, and escheats	Subven- tions and grants							Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public- service enter- prises
				Total	General property															
COLUMBIA.....	21,100	\$853	\$40.43	\$623	\$581	\$42	\$57	\$8	\$81			\$4	\$37	\$43						
County.....	21,100	276	13.08	241	205	36	20		15			4	8	8						
Cities and towns.....	120	120	14.51	47	41	6			41				10	43						
School districts.....	8,269	395	(^o)	311	311				66				18							
Other civil divisions.....		62	(^o)	24	24		37						1							
COOS.....	29,400	1,607	54.66	1,086	1,080	6	62	6	202	\$1		26	74	150						
County.....	29,400	536	18.23	423	422	1			66			3	42							
Cities and towns.....	16,050	355	22.12	213	208	5	51	4		1		2	5	79						
School districts.....		527	(^o)	346	346				136			20	25							
Other civil divisions.....		189	(^o)	104	104		11					1	2	71						
OREGON.....	3,336	203	60.85	143	142	1	29	1	23			3	4							
County.....	3,336	96	28.78	78	77	1			11			3								
Cities and towns.....	1,027	21	20.45	21	21				12				3							
School districts.....		56	(^o)	44	44		29													
Other civil divisions.....		30	(^o)																	
CURRY.....	3,300	107	32.42	84	84		2		13			2	3	2						
County.....	3,300	49	16.36	42	42				1			2	3							
School districts.....		4	(^o)	42	42		2		7											
Other civil divisions.....			(^o)																	
DESCUTES.....	15,600	854	54.74	501	497	4	99	7	108			14	20	105						
County.....	15,600	235	15.06	165	164	1			55			8	2							
Cities and towns.....	10,394	263	25.30	97	94	3	50	2				5	4	105						
School districts.....		300	(^o)	239	239				53				8							
Other civil divisions.....		56	(^o)				49					1	6							
DONALD.....	22,100	1,412	63.89	1,120	1,077	43	26	11	146			24	44	41						
County.....	22,100	675	30.54	553	511	42		10	71			11	30							
Cities and towns.....	8,446	164	19.42	95	94	1	26	1					2	40						
School districts.....		483	(^o)	394	394				64			13	12							
Other civil divisions.....		90	(^o)	78	78				11				1							
GILLIAM.....	3,467	287	82.78	233	227	6			24			1	8	20						
County.....	3,467	180	51.92	159	153	6			14				6							
Cities and towns.....	1,623	43	26.49	22	22				1			1		20						
School districts.....		64	(^o)	52	52				10				2							

GRANT	6,000	214	35.67	145	145	2	54	2	5	6
County.....	6,000	104	17.33	57	57	2	38	2	4	6
Cities and towns.....	1,383	14	10.12	8	8					
School districts.....		96	(9)	80	80		15		1	
HARNEY										
County.....	6,200	261	42.10	176	174	2	34	9	18	14
Cities and towns.....	6,200	126	20.32	76	76	2	22	9	17	14
School districts.....	3,049	51	16.73	29	27	2				
Other civil divisions.....		84	(9)	71	71		12		1	
HOOD RIVER										
County.....	9,000	506	56.22	263	290	3	71	11	25	27
Cities and towns.....	9,000	147	16.33	91	89	2			6	
School districts.....	2,757	85	30.83	46	45	1			6	
Other civil divisions.....		72	(9)	156	156		31		15	27
JACKSON										
County.....	35,100	1,957	55.75	1,087	1,076					
Cities and towns.....	35,100	438	11.91	234	229	5				
School districts.....	20,128	588	26.21	242	236	6	59	6	23	255
Other civil divisions.....		281	(9)	557	557		218		14	
JEFFERSON										
County.....	2,261	157	68.53	122	122					
Cities and towns.....	2,261	84	36.67	76	76	6	16	1	4	8
School districts.....		3	10.31	3	3		4	1	3	
Other civil divisions.....		46	(9)	33	33		12		1	
JOSEPHINE										
County.....	12,200	640	52.46	412	411	1	67	3	20	50
Cities and towns.....	12,200	245	20.08	185	185				14	
School districts.....	4,666	141	30.22	80	79	1	10	3	1	50
Other civil divisions.....		57	(9)	147	147		44	1	5	
KLAMATH										
County.....	36,000	2,136	59.31	1,395	1,391		57			
Cities and towns.....	36,000	839	23.31	626	626	26	316	26	60	9
School districts.....	19,443	769	15.74	167	163	23	104	3	13	157
Other civil divisions.....		221	(9)	602	602	3			20	9
LAKE										
County.....	5,000	359	71.80	269	268	1	12	2	30	
Cities and towns.....	5,000	192	38.40	158	158	1		1	4	
School districts.....	2,180	35	16.06	22	21		12	1	19	
Other civil divisions.....		132	(9)	89	89		33		11	
LAPE										
County.....	57,600	2,851	49.50	1,611	1,593		188	11	168	663
Cities and towns.....	57,600	770	13.37	608	601	7			15	
School districts.....	26,906	1,250	46.46	370	359	7	188	4	103	652
Other civil divisions.....		91	(9)	545	545		145		50	1

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 * Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	REVENUE RECEIPTS										Earnings of public service enterprises
				Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments		
				Total	General property	Licenses and permits								
LINCOLN	10,600	\$597	\$56.32	\$437	\$436	\$1	\$29	\$2	\$66		\$1	\$25	\$37	
County	10,600	228	21.51	182	182	1		2	29			14		
Cities and towns	4,034	97	24.05	27	27		29					8	33	
School districts		183	(²)	143	143				37			3		
Other civil divisions		89	(²)	85	85								4	
LINN	24,700	1,070	43.32	802	794	8	4	5	216		6	33	4	
County	24,700	524	21.21	369	363	6		4	126		5	20		
Cities and towns	9,321	114	12.23	103	101	2	4	1			1	1	4	
School districts		414	(²)	312	312				90			12		
Other civil divisions		18	(²)	18	18									
MAHAR	11,300	684	60.53	433	429	4	155	5	21		3	37	30	
County	11,300	221	19.56	207	205	2		5	1			8		
Cities and towns	3,990	89	22.31	51	49	2	8						30	
School districts		194	(²)	162	162				20			12		
Other civil divisions		180	(²)	13	13		147				3	17		
MARION	62,800	2,403	38.26	1,643	1,623	20	142	13	381		30	68	126	
County	62,800	864	13.76	599	598	11		5	207		25	28		
Cities and towns	35,968	717	19.99	433	424	9	142	8			5	3	126	
School districts		809	(²)	598	598				174			37		
Other civil divisions		13	(²)	13	13									
MORROW	4,941	360	72.86	291	287	4	8	2	24		3	15	17	
County	4,941	168	34.00	149	146	3		1	12		2	4		
Cities and towns	1,753	34	19.40	16	15	1							17	
School districts		149	(²)	126	126			1			1	10		
Other civil divisions		9					8					1		
MULTNOMAH	348,900	23,272	66.70	15,657	14,686	971	2,510	151	946		757	598	2,602	
County	348,900	3,908	11.20	3,334	2,898	736		28	115		93	338		
Cities and towns	308,728	11,974	38.78	6,292	6,057	235	2,432	123			597	195	2,284	
School districts		6,047	(²)	5,148	5,148				831		3	65		
Other civil divisions		1,343	(²)	883	883		78				64		318	
POLK	17,300	668	38.61	453	412	41	25	6	95		3	67	19	
County	17,300	283	15.20	165	164	41		4	41		2	21		
Cities and towns	6,597	105	15.92	54	54		25	2				5	19	
School districts		273	(²)	198	198				54		1	20		
Other civil divisions		27	(²)	6	6							21		

[illegible]

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

For an explanation
Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population 1	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
	598,083	\$19,080	\$31.90	\$9,792	\$9,399	\$333	\$3,533	\$197	\$54	\$757	\$315	\$4,492
Grand total.....												
30,000 population and over...	306,600	11,943	38.95	6,277	6,042	235	2,432	123	51	597	195	2,268
Portland.....	306,600	11,943	38.95	6,277	6,042	235	2,432	123	51	597	195	2,268
8,000 to 30,000 population....	106,049	3,401	32.07	1,427	1,386	41	637	31		117	32	1,137
Salem.....	27,700	616	22.24	367	359	8	134	7		4		104
Eugene.....	20,200	1,165	57.67	308	299	9	177	6		20	7	647
Klamath Falls.....	18,300	285	15.57	154	151	3	103	3		20	2	3
Medford.....	11,900	356	29.92	147	141	6	64	2		9	9	135
Astoria.....	10,349	514	49.67	281	256	5	80	9		69	11	94
Bend.....	9,400	237	25.21	87	84	3	48	2		5	1	94
La Grande.....	8,200	228	27.80	103	96	7	61	2			2	60
2,500 to 8,000 population....	88,417	1,885	21.32	1,059	1,024	35	268	34		33	46	445
Baker.....	7,858	210	26.72	93	90	3	27	2		18		70
Corvallis.....	7,585	128	16.88	89	86	3	28	2		5	4	
Pendleton.....	6,821	86	12.99	76	73	3		4		1		5
The Dalles.....	5,883	176	26.92	83	81	2	19	5			10	59
Oregon City.....	5,761	91	15.80	47	43	2	10	1				33
Albany.....	5,325	66	10.52	51	50	1	3			1		
Marshfield.....	5,287	100	18.91	61	58	1		3		2		
Grants Pass.....	4,666	141	30.22	80	79	1	10			4	1	60
Ashland.....	4,544	179	39.39	84	84		3	1			3	104
Roseburg.....	4,362	74	16.96	54	54		18	1			1	
North Bend.....	4,012	84	20.94	65	65							
St. Helens.....	3,994	71	17.78	19	16		18				1	26
Hillsboro.....	3,093	56	18.43	30	27	3	22				9	
Dallas.....	2,975	48	16.13	24	24		20				4	

Newberg.....	2,951	59	19.99	18	15	3	21	1	-----	-----	-----	19
McMinnville.....	2,917	48	16.46	36	35	1	8	1	-----	-----	-----	3
Hood River.....	2,757	85	30.83	46	45	1	-----	10	-----	-----	-----	27
Coolidge.....	2,732	67	24.52	22	21	1	27	1	-----	-----	-----	17
Burns.....	2,599	48	18.47	28	26	2	8	-----	-----	-----	-----	12
Tillamook.....	2,549	78	30.60	43	42	1	9	1	-----	-----	-----	20
Less than 2,500 population.....	97,017	1,851	19.08	969	947	22	176	9	3	10	42	642

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments											Interest Outlays		
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
																Operation and maintenance of public enterprises	
Grand total.....		\$85,121	\$87.66	\$50,622	\$1,281	\$1,330	\$323	\$4,183	\$1,812	\$3,796	\$49	\$94	\$1,538	\$131	\$3,204	\$9,880	\$21,415
State government.....		29,580	30.65	14,537	3,345	292	166	3,595	1,327	1,819	615	3	603	508	1	2,763	12,279
Counties.....		16,852	17.36	11,665	3,345	292	166	3,595	1,327	1,819	615	3	603	508	1	1,261	3,926
Cities and towns.....		18,042	30.17	18,017	3,345	292	166	3,595	1,327	1,819	615	3	603	508	2,507	3,986	8,472
School districts.....		17,817	(4)	15,484	3,345	292	166	3,595	1,327	1,819	615	3	603	508	2,507	1,151	1,182
Other civil divisions.....		2,830	(4)	919	3,345	292	166	3,595	1,327	1,819	615	3	603	508	636	1,719	556
BAKER.....		782	46.98	555	49	13	—	41	27	48	1	—	—	—	82	83	62
County.....		259	15.46	185	49	13	—	41	27	48	1	—	—	—	82	37	37
Cities and towns.....		233	23.73	99	—	—	—	—	—	—	—	—	—	—	82	15	15
School districts.....		290	(4)	271	—	—	—	—	—	271	—	—	—	—	9	9	10
Other civil divisions.....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BENTON.....		608	35.76	483	47	4	4	18	13	60	—	—	—	6	—	55	70
County.....		234	13.76	152	47	4	4	18	13	60	—	—	—	6	—	15	67
Cities and towns.....		113	13.28	84	—	—	—	—	—	—	—	—	—	—	—	29	29
School districts.....		261	(4)	247	—	—	—	—	—	247	—	—	—	—	—	11	3
Other civil divisions.....		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
CLACKAMAS.....		2,244	47.04	1,455	71	20	12	208	101	153	—	—	—	—	103	177	509
County.....		899	18.85	693	71	20	12	208	101	153	—	—	—	—	54	64	242
Cities and towns.....		244	17.03	119	—	—	—	—	—	—	—	—	—	—	—	55	16
School districts.....		860	(4)	743	—	—	—	—	—	743	—	—	—	—	38	38	69
Other civil divisions.....		251	(4)	—	—	—	—	—	—	—	—	—	—	—	49	20	182

CLATSOP.	1,307	64.71	686	59	6	85	77	1								377	227
County	322	15.24	208													11	83
Cities and towns	422	32.55	108													191	46
School districts	384	(?)	346				346									29	9
Other civil divisions	239	(?)	4			1			3							146	89
COLUMBIA.	828	39.24	694													66	45
County	264	12.61	259	77	5	118	56								3	5	
Cities and towns	79	9.55	29													20	
School districts	407	(?)	362				362									20	1
Other civil divisions	78	(?)	44			17										3	31
COOS.	1,608	56.73	1,118	87	1	11	61	136								234	211
County	541	18.40	314													59	168
Cities and towns	279	17.35	143													30	22
School districts	687	(?)	640				640									37	10
Other civil divisions	161	(?)	21			18			3							54	11
CRACK.	187	58.06	150													22	15
County	80	23.98	62	19	5	17	5	10								18	13
Cities and towns	10	13.80	5													1	
School districts	62	(?)	60				60									3	2
Other civil divisions	26	(?)	23			3			20								
CURRY.	123	37.27	110													11	1
County	42	12.73	38	15				9								4	
School districts	78	(?)	72			10	3	72								5	1
Other civil divisions	3	(?)														2	
DESCHUTES.	687	44.04	535													93	22
County	146	9.36	131	43	6	3	15	45								8	7
Cities and towns	184	17.70	102													37	
School districts	296	(?)	254				254									45	
Other civil divisions	61	(?)	48						48							27	15
DOUGLAS.	1,343	60.77	982													13	
County	657	29.73	419	295	9		59	52								104	240
Cities and towns	129	15.27	64				3									24	214
School districts	479	(?)	448					448								42	14
Other civil divisions	78	(?)	51			51										19	12
GILLIAM.	261	75.28	223													33	
County	159	45.86	142	74	3	1	51	8								17	
Cities and towns	37	22.80	19													5	
School districts	65	(?)	62					62								3	
GRANT.	300	50.00	232													3	37
County	165	27.50	110													20	35
Cities and towns	11	7.95	5				37	14								3	
School districts	124	(?)	117					117								6	1

* Not computed.

† Not available by departments.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
HARNEY	\$283	\$45.65	\$221	\$36	\$11		\$47	\$13	\$12					\$9	\$42	\$11
County	145	23.39	129												10	6
Cities and towns	49	16.07	14											9	23	3
School districts	89	(^a)	78						78						9	2
Other civil divisions		(^a)														
HOOD RIVER	555	61.67	481	36	2	\$1	79	13	20					10	57	7
County	182	20.22	160												18	4
Cities and towns	112	40.62	95											10	7	
School districts	203	(^a)	188						188						12	3
Other civil divisions	58	(^a)	38									\$38			20	
JACKSON	2,110	60.11	1,436	101	6	5	61	15	83	\$6			5	190	225	259
County	350	9.97	282												23	45
Cities and towns	799	39.20	697						632					190	127	181
School districts	697	(^a)	632												40	25
Other civil divisions	274	(^a)	231				59					172			35	8
JEFFERSON	151	65.91	123											9	19	
County	74	32.30	70	29			15		14				12		4	
Cities and towns	2	6.87	1												1	
School districts	55	(^a)	51						51						4	
Other civil divisions	20	(^a)	1									1		9	10	
JOSEPHINE	642	52.62	478	39	12	1	71	21	36	3			18	20	79	65
County	255	20.90	201												4	50
Cities and towns	119	25.50	60											20	42	7
School districts	210	(^a)	196						196						9	5
Other civil divisions	58	(^a)	31									31			24	3

KLAMATH	1,724	47.89	1,182	116	12	28	152	65	126	8				269	4	239	239
County	638	18.28	513											79		66	66
Cities and towns	300	20.06	157											146	4	83	83
School districts	599	(?)	379						379					44		86	86
Other civil divisions	167	(?)	133									133		30		4	4
LAKE	294	58.80	263														
County	156	31.20	134	36	10	1	42	9	33					14		17	17
Cities and towns	16	7.34	15											7		15	15
School districts	122	(?)	114						114					1		1	1
Other civil divisions		(?)												6		2	2
LANE	2,684	48.25	1,629	202	6	23	176	64	119					360	215	480	480
County	704	12.22	529											44		81	81
Cities and towns	1,006	37.36	593											261		297	297
School districts	867	(?)	776						776					52		29	29
Other civil divisions	97	(?)	21				21							3		73	73
LINCOLN	554	52.26	344														
County	189	17.83	149	68	2		28	10	36					42		66	102
Cities and towns	81	20.08	26											5		28	28
School districts	169	(?)	146						146					20		6	6
Other civil divisions	115	(?)	23				23							22		16	16
LINN	1,036	41.94	924														
County	450	18.22	411	139	20	1	107	27	82					2		37	73
Cities and towns	427	11.91	84											5		34	34
School districts		(?)	394						394					21		23	23
Other civil divisions	48	(?)	35				35							11		13	13
MALHEUR	705	62.39	556														
County	231	20.44	187	64	10		65	21	15	3				22		70	57
Cities and towns	98	24.56	42											9		8	36
School districts	219	(?)	204						204					22		27	7
Other civil divisions	157	(?)	123				17					106		23		12	3
MARION	2,373	37.79	1,533														
County	1,008	16.05	71	25	11	129	41	151		2				92		167	531
Cities and towns	524	14.61	306											10		14	554
School districts	826	(?)	775						775					92		119	57
Other civil divisions	15	(?)	12				12							34		17	17
MORROW	412	83.38	308														
County	206	41.69	150	88	6		38	4	13					20		52	32
Cities and towns	142	23.96	14											1		27	29
School districts	156	(?)	136						136					20		7	1
Other civil divisions	8	(?)	8									8		18		2	2

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													Interest	Outlays	
	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
MULTNOMAH	\$24,392	\$69.91	\$14,129	\$876	\$23	\$48	\$1,233	\$612	\$8	\$564	\$3		\$229	\$1,825	\$3,770	\$4,668
County	5,685	16.29	3,696											1,383	698	1,491
Cities and towns	11,726	37.98	6,444											2,402	2,497	2,497
School districts	6,211	(5)	5,069						5,069					513	629	629
Other civil divisions	770	(5)	20									\$20		442	51	51
POLK	769	43.87	537	78	5		78	12	45				10	8	39	175
County	261	15.09	228													33
Cities and towns	214	32.44	48											8	25	133
School districts	277	(5)	261						261						12	4
Other civil divisions	7	(5)													2	5
SHERMAN	196	65.82	161	15	1		53	2	6				1	7	24	4
County	93	31.23	78												15	2
Cities and towns	15	15.63	1											7	5	2
School districts	88	(5)	82						82						4	4
TILLAMOOK	865	70.33	672	115	5	1	112	19	53	1			26	17	79	79
County	374	30.41	332												13	29
Cities and towns	277	21.90	37											9	23	8
School districts	357	(5)	297						297						26	34
Other civil divisions	57	(5)	6				6							8	35	8
UMATILLA	1,302	53.36	897	73	4	1	65	21	54	14			16	75	88	242
County	474	19.43	248												1	1
Cities and towns	206	17.27	77												10	225
School districts	575	(5)	528						528						43	4
Other civil divisions	47	(5)	44									44			3	3

	771	43.81	598	38	9	46	26	46	11	33	81
UNION.....	240	14.77	176	176							26
County.....	137	16.50	109	109							42
Cities and towns.....	324	(^c)	303	303							13
School districts.....											8
WALLOWA.....	333	42.62	280	32	10	4	8	21	5	6	27
County.....	157	20.69	131	131							20
Cities and towns.....	31	11.04	15	15							7
School districts.....	144	(^c)	133	133							19
Other civil divisions.....	1	(^c)	1	1					1		1
WASCO.....	695	54.96	512	79	8	2	39	16	38	63	70
County.....	260	20.56	189	189							32
Cities and towns.....	168	24.20	74	74							39
School districts.....	267	(^c)	249	249							4
WASHINGTON.....	1,405	45.47	871	66	18	3	151	34	69	18	72
County.....	568	18.38	360	360							4
Cities and towns.....	212	27.99	59	59							204
School districts.....	592	(^c)	452	452							81
Other civil divisions.....	33	(^c)									27
WEHELER.....	153	54.64	126	39	3	11	7	9		22	3
County.....	89	31.79	69	69							18
Cities and towns.....	4	5.34	2	2							7
School districts.....	60	(^c)	55	55							13
YAMHILL.....	769	34.48	611	34	10	4	80	20	52	2	5
County.....	255	11.43	200	200							61
Cities and towns.....	113	11.57	46	46							15
School districts.....	400	(^c)	364	364							31
Other civil divisions.....	1	(^c)	1	1							15

² Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and main- tenance of general depart- ments	Operation and main- tenance of public service enterprises	Interest	Outlays
Grand total.....	\$18, 042	\$30. 17	\$8, 017	\$2, 567	\$3, 986	\$3, 473
30,000 population and over....	11, 700	38. 16	5, 434	1, 373	2, 397	2, 496
Portland.....	11, 700	38. 16	5, 434	1, 373	2, 397	2, 496
8,000 to 30,000 population.....	2, 871	27. 07	1, 032	502	819	518
Salem.....	440	15. 88	254	78	108	-----
Eugene.....	923	45. 69	212	212	245	254
Klamath Falls.....	370	20. 22	146	-----	142	82
Medford.....	511	42. 94	181	92	101	137
Astoria.....	302	29. 18	57	57	143	45
Bend.....	164	17. 45	91	33	40	-----
La Grande.....	161	19. 63	91	30	40	-----
2,500 to 8,000 population.....	1, 881	21. 27	884	309	358	330
Baker.....	207	26. 34	90	72	31	14
Corvallis.....	109	14. 37	81	-----	28	-----
Pendleton.....	75	11. 33	46	5	14	10
The Dalles.....	141	23. 97	59	57	25	-----
Oregon City.....	83	14. 41	42	12	20	9
Albany.....	65	12. 21	53	-----	12	-----
Marshfield.....	100	18. 91	82	-----	18	-----
Grants Pass.....	119	25. 50	50	20	42	7
Ashland.....	230	50. 62	82	91	15	42
Roseburg.....	56	12. 84	40	-----	12	4
North Bend.....	72	17. 95	29	-----	27	16
St. Helens.....	41	10. 27	14	12	15	-----
Hillsboro.....	120	39. 49	27	-----	12	81
Dallas.....	165	55. 46	24	-----	8	133
Newberg.....	32	10. 84	15	10	6	1
McMinnville.....	27	9. 26	9	3	10	5
Hood River.....	112	40. 62	95	10	7	-----
Coquille.....	20	7. 32	-----	4	16	-----
Burns.....	46	17. 70	13	7	23	3
Tillamook.....	61	23. 93	33	6	17	5
Less than 2,500 population.....	1, 590	16. 39	667	383	412	128

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$241, 105	\$183, 284	\$45, 721	\$12, 120	\$198, 849	\$204. 79
State government.....	60, 999	58, 749	-----	2, 250	33, 388	34. 60
Counties.....	27, 639	25, 425	-----	2, 214	26, 059	26. 84
Cities and towns.....	89, 414	68, 159	18, 236	3, 019	73, 029	130. 47
School districts.....	24, 805	20, 354	-----	4, 451	24, 210	(1)
Other civil divisions.....	38, 248	10, 577	27, 485	-----	37, 163	(1)
BAKER	2, 059	1, 435	610	14	1, 913	114. 18
County.....	700	700	-----	-----	700	41. 78
Cities and towns.....	859	484	370	5	718	73. 12
School districts.....	260	251	-----	9	255	(1)
Other civil divisions.....	240	-----	240	-----	240	(1)
BENTON	1, 205	989	165	51	954	56. 12
County.....	223	223	-----	-----	144	8. 47
Cities and towns.....	792	603	165	24	644	75. 71
School districts.....	190	163	-----	27	166	(1)
CLACKAMAS	3, 577	2, 893	418	266	3, 475	72. 85
County.....	1, 230	1, 230	-----	-----	1, 230	25. 79
Cities and towns.....	1, 324	834	418	-----	1, 241	56. 64
School districts.....	649	457	-----	192	636	(1)
Other civil divisions.....	374	372	-----	2	368	(1)
CLATSOP	10, 155	8, 753	606	796	9, 487	449. 11
County.....	256	181	-----	75	129	6. 11
Cities and towns.....	5, 591	4, 471	602	518	5, 201	401. 13
School districts.....	622	519	-----	103	621	(1)
Other civil divisions.....	3, 686	3, 582	4	100	3, 536	(1)
COLUMBIA	2, 248	1, 054	922	272	2, 122	100. 57
County.....	162	100	-----	62	95	4. 50
Cities and towns.....	861	563	239	59	809	97. 84
School districts.....	542	391	-----	151	535	(1)
Other civil divisions.....	683	-----	683	-----	683	(1)
COOS	5, 187	2, 986	942	1, 259	4, 655	158. 33
County.....	1, 611	844	-----	767	1, 510	51. 36
Cities and towns.....	1, 954	864	883	207	1, 713	106. 73
School districts.....	606	354	-----	252	602	(1)
Other civil divisions.....	1, 016	924	59	33	830	(1)
CROOK	3, 118	689	2, 391	38	3, 099	928. 96
County.....	279	279	-----	-----	279	83. 63
Cities and towns.....	423	385	4	34	423	411. 88
School districts.....	29	25	-----	-----	29	(1)
Other civil divisions.....	2, 387	-----	2, 387	-----	2, 368	(1)
CURRY	435	348	-----	87	409	123. 04
County.....	247	244	-----	3	223	67. 58
School districts.....	134	51	-----	83	132	(1)
Other civil divisions.....	54	53	-----	1	54	(1)
DESCHUTES	3, 328	1, 463	1, 509	356	3, 159	202. 50
County.....	418	201	-----	217	418	26. 79
Cities and towns.....	1, 068	722	287	77	958	92. 17
School districts.....	602	540	-----	62	542	(1)
Other civil divisions.....	1, 242	-----	1, 242	-----	1, 241	(1)
DOUGLAS	2, 191	1, 609	336	246	1, 830	82. 81
County.....	300	300	-----	-----	-----	-----
Cities and towns.....	1, 114	712	336	66	1, 076	127. 40
School districts.....	486	306	-----	180	463	(1)
Other civil divisions.....	291	291	-----	-----	291	(1)
GILLIAM	547	501	-----	46	530	152. 87
County.....	260	260	-----	-----	255	73. 55
Cities and towns.....	192	181	-----	11	181	111. 52
School districts.....	95	60	-----	35	94	(1)

¹ Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANT.....	\$596	\$485		\$111	\$589	\$98.17
County.....	410	410			405	67.50
Cities and towns.....	48	39		9	47	33.98
School districts.....	138	36		102	137	(1)
HARNEY.....	1,190	882	\$97	211	1,159	186.94
County.....	278	195		83	267	43.06
Cities and towns.....	559	432	97	30	543	178.09
School districts.....	353	255		98	349	(1)
Other civil divisions.....						
HOOD RIVER.....	1,334	909	374	51	1,138	126.44
County.....	302	302			229	25.44
Cities and towns.....	437	386	34	17	327	118.61
School districts.....	255	221		34	246	(1)
Other civil divisions.....	340		340		336	(1)
JACKSON.....	7,107	3,636	3,386	85	6,565	187.04
County.....	493	365		38	95	2.71
Cities and towns.....	2,863	2,585	253	25	2,692	133.74
School districts.....	708	686		22	683	(1)
Other civil divisions.....	3,133		3,133		3,095	(1)
JEFFERSON.....	288	181	94	13	285	124.40
County.....	60	60			60	26.19
Cities and towns.....	16	15		1	16	54.98
School districts.....	43	35		8	42	(1)
Other civil divisions.....	169	71	94	4	167	(1)
JOSEPHINE.....	2,508	688	1,639	181	2,481	203.36
County.....	71			71	71	5.82
Cities and towns.....	743	576	115	52	721	154.52
School districts.....	170	112		58	167	(1)
Other civil divisions.....	1,524		1,524		1,522	(1)
KLAMATH.....	9,214	4,021	5,111	82	8,447	234.64
County.....	1,666	1,624		42	1,457	40.47
Cities and towns.....	2,626	1,026	1,594	6	2,158	110.99
School districts.....	1,405	1,371		34	1,325	(1)
Other civil divisions.....	3,517		3,517		3,507	(1)
LAKE.....	1,151	317	772	62	1,110	222.00
County.....	119	94		25	119	23.80
Cities and towns.....	267	169	81	17	240	110.09
School districts.....	74	54		20	63	(1)
Other civil divisions.....	691		691		688	(1)
LANE.....	7,021	5,196	1,154	671	6,218	107.95
County.....	1,192	1,136		56	1,162	20.17
Cities and towns.....	4,833	3,816	1,154	363	4,106	152.61
School districts.....	967	715		252	960	(1)
Other civil divisions.....	29	29				
LINCOLN.....	1,264	896	266	102	1,219	115.00
County.....	173	173			157	14.81
Cities and towns.....	537	248	265	24	521	129.15
School districts.....	112	51		61	99	(1)
Other civil divisions.....	442	424	1	17	442	(1)
LINN.....	629	503	50	76	564	22.83
County.....						
Cities and towns.....	372	307	50	15	326	34.97
School districts.....	257	190		61	238	(1)
Other civil divisions.....						
MALHEUR.....	9,792	788	8,941	63	9,755	863.27
County.....	150	150			132	11.68
Cities and towns.....	536	447	60	29	531	133.08
School districts.....	215	181		34	210	(1)
Other civil divisions.....	8,891	10	8,881		8,882	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MARION.....	\$2,848	\$1,394	\$960	\$494	\$2,712	\$43.18
County.....	2,197	1,083	960	154	2,062	57.49
Cities and towns.....	651	311		340	650	(1)
School districts.....						
Other civil divisions.....						
MORROW.....	1,556	836	622	98	1,530	309.65
County.....	524	524			511	103.42
Cities and towns.....	102	102			94	53.62
School districts.....	308	210		98	303	(1)
Other civil divisions.....	622		622		622	(1)
MULTNOMAH.....	84,093	72,212	9,198	2,683	75,616	216.73
County.....	14,152	13,626		526	14,152	40.56
Cities and towns.....	53,406	43,740	8,622	1,044	45,546	147.53
School districts.....	11,748	10,664		1,084	11,716	(1)
Other civil divisions.....	4,787	4,182	576	29	4,202	(1)
POLK.....	720	469	132	119	671	38.79
County.....	41			41	41	2.37
Cities and towns.....	439	298	132	9	390	59.12
School districts.....	205	136		69	205	(1)
Other civil divisions.....	35	35			35	(1)
SHERMAN.....	504	469	21	14	401	134.65
County.....	290	290			201	67.49
Cities and towns.....	111	90	21		104	108.33
School districts.....	103	89		14	96	(1)
TILLAMOOK.....	1,556	1,372	37	147	1,472	119.67
County.....	225	203		22	225	18.29
Cities and towns.....	343	310	32	1	324	92.54
School districts.....	433	309		124	398	(1)
Other civil divisions.....	555	550	5		525	(1)
UMATILLA.....	5,263	1,514	3,438	311	4,916	201.48
County.....	1,268	995	233	40	1,067	89.43
Cities and towns.....	790	519		271	654	(1)
School districts.....	3,205		3,205		3,195	(1)
Other civil divisions.....						
UNION.....	1,646	1,052	451	143	1,589	90.28
County.....	497	465		32	478	27.16
Cities and towns.....	949	437	451	61	912	80.49
School districts.....	200	150		50	199	(1)
WALLOWA.....	1,309	605	538	166	1,251	160.10
County.....	239	160		79	208	26.62
Cities and towns.....	506	230	264	12	497	176.99
School districts.....	290	215		75	272	(1)
Other civil divisions.....	274		274		274	(1)
WASCO.....	1,098	850	221	27	974	77.02
County.....	479	479			457	36.14
Cities and towns.....	427	200	221	6	330	47.54
School districts.....	192	171		21	187	(1)
WASHINGTON.....	1,398	874	274	250	1,312	42.46
County.....	62			62	62	2.01
Cities and towns.....	740	462	267	11	669	88.33
School districts.....	536	359		177	522	(1)
Other civil divisions.....	60	53	7		59	(1)
WHEELER.....	326	287		39	309	110.36
County.....	233	221		12	222	79.29
Cities and towns.....	1	1			1	1.34
School districts.....	92	65		27	86	(1)
YAMHILL.....	1,645	1,359	46	240	1,545	69.28
County.....	387	386		1	365	16.37
Cities and towns.....	912	846	46	20	841	86.08
School districts.....	345	126		219	338	(1)
Other civil divisions.....	1	1			1	(1)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$89, 414	\$68, 159	\$18, 236	\$3, 019	\$78, 029	\$130. 47
30,000 population and over.....	53, 340	43, 676	8, 620	1, 044	45, 488	148. 36
Portland.....	53, 340	43, 676	8, 620	1, 044	45, 488	148. 36
8,000 to 30,000 population.....	16, 863	11, 016	4, 856	991	14, 995	141. 40
Salem.....	1, 906	927	832	147	1, 788	64. 55
Eugene.....	4, 271	2, 971	999	301	3, 561	176. 29
Klamath Falls.....	2, 533	958	1, 575	-----	2, 071	113. 17
Medford.....	1, 990	1, 747	226	17	1, 868	156. 97
Astoria.....	4, 378	3, 413	557	408	4, 043	390. 67
Bend.....	984	654	253	77	876	93. 19
La Grande.....	801	346	414	41	788	96. 10
2,500 to 8,000 population.....	9, 354	6, 198	2, 757	399	8, 308	93. 96
Baker.....	757	398	355	4	644	81. 95
Corvallis.....	780	591	165	24	632	83. 32
Pendleton.....	648	434	207	7	477	72. 04
The Dalles.....	391	170	221	-----	301	51. 16
Oregon City.....	656	436	220	-----	594	103. 11
Albany.....	226	197	19	10	194	36. 43
Marshfield.....	500	146	262	92	495	93. 63
Grants Pass.....	743	576	115	52	721	154. 52
Ashland.....	650	625	25	-----	643	141. 51
Roseberg.....	451	262	133	56	440	100. 87
North Bend.....	643	191	438	14	507	126. 37
St. Helens.....	454	263	134	57	447	111. 92
Hillsboro.....	222	117	105	-----	160	52. 65
Dallas.....	193	135	58	-----	181	60. 84
Newberg.....	178	175	-----	3	171	57. 95
McMinnville.....	481	435	39	7	469	160. 78
Hood River.....	437	386	34	17	327	118. 61
Coquille.....	289	154	98	37	283	103. 59
Burns.....	397	282	97	18	381	146. 59
Tillamook.....	258	225	32	1	241	94. 55
Less than 2,500 population.....	9, 857	7, 269	2, 003	585	9, 238	95. 22

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand Total	\$198,849	\$138,094	\$43,828	\$204.79	\$170.69	\$57.90
State government.....	33,388	39,983	31	34.60	49.42	.04
Counties.....	26,059	19,529	2,614	26.84	23.97	3.45
Cities and towns.....	78,029	53,040	38,788	130.47	105.12	87.71
School districts.....	24,210	8,847	12,395	(?)	(?)	(?)
Other civil divisions.....	37,163	16,695	-----	(?)	(?)	-----
Baker.....	1,913	1,463	566	114.18	81.56	29.98
Benton.....	954	861	667	56.12	50.24	55.87
Clackamas.....	3,475	2,311	692	72.85	58.22	20.81
Clatsop.....	9,487	10,075	1,121	449.11	406.04	65.20
Columbia.....	2,122	685	197	100.57	46.16	16.45
Coos.....	4,655	2,980	669	158.33	127.56	32.71
Crook.....	3,099	2,358	329	928.96	620.26	29.80
Curry.....	409	327	31	123.94	99.71	14.64
Deschutes ¹	3,159	2,467	-----	202.50	230.97	-----
Douglas.....	1,830	2,661	465	82.81	122.29	21.78
Gilliam.....	530	648	17	152.87	160.90	4.51
Grant.....	589	391	26	98.17	71.05	4.62
Harney.....	1,159	165	147	186.94	41.24	32.40
Hood River.....	1,138	941	305	126.44	112.17	33.09
Jackson.....	6,565	4,354	3,018	187.04	213.36	101.69
Jefferson ²	285	142	-----	124.40	39.78	-----
Josephine.....	2,481	1,490	598	203.36	194.62	58.46
Klamath.....	8,447	2,117	739	234.64	174.26	73.60
Lake.....	1,110	1,503	2	222.00	376.56	4.49
Lane.....	6,218	2,701	1,527	107.95	73.45	39.77
Lincoln.....	1,219	1,270	242	115.00	204.43	38.83
Linn.....	564	1,126	601	22.83	44.97	25.06
Malheur.....	9,755	1,994	396	863.27	173.38	39.49
Marion.....	2,712	2,024	1,519	43.18	41.23	34.75
Morrow.....	1,530	525	38	309.65	88.43	8.57
Multnomah.....	75,616	36,744	26,018	216.73	127.28	97.72
Polk.....	671	1,261	323	38.79	87.81	22.07
Sherman.....	401	422	36	134.65	109.39	8.01
Tillamook.....	1,472	1,842	87	119.67	194.63	12.63
Umatilla.....	4,916	3,247	905	201.48	118.51	43.00
Union.....	1,589	1,801	943	90.28	107.52	58.10
Wallowa.....	1,251	1,228	156	160.10	121.09	16.86
Wasco.....	974	710	257	77.02	52.03	13.72
Washington.....	1,312	933	310	42.46	33.77	13.00
Wheeler.....	309	199	44	110.36	69.35	17.57
Yamhill.....	1,545	2,145	806	69.28	101.61	40.56

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Organized since 1912.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total.....	\$1,092,772	\$802,158	\$103,654	\$186,960	\$1,008,499	\$905,012	\$1,125.41	\$1,247.80	\$1,195.54
Baker.....	24,981	14,849	2,729	7,403	26,470	23,314	1,491.05	1,476.38	1,234.71
Benton.....	14,606	11,645	1,145	1,916	12,521	10,922	859.18	861.24	914.22
Clackamas.....	36,117	23,351	3,668	9,098	29,937	28,403	757.17	754.10	853.74
Clatsop.....	27,281	22,150	1,637	3,494	39,317	9,841	1,291.47	1,584.47	572.43
Columbia.....	17,653	12,437	2,310	2,906	17,617	14,595	836.64	1,187.87	1,217.16
Coos.....	27,633	21,158	3,082	3,398	23,916	19,647	940.07	1,023.67	961.19
Crook.....	5,000	4,245	574	181	5,321	9,979	1,498.80	1,399.82	902.76
Curry.....	5,637	5,130	440	67	5,047	4,167	1,708.18	1,539.56	1,982.42
Deschutes ¹	9,829	7,182	1,316	1,331	9,361	-----	630.06	876.38	-----
Douglas.....	33,140	23,721	2,093	7,326	34,387	33,126	1,499.55	1,580.37	1,552.74
Gilliam.....	11,854	7,120	777	3,957	14,976	9,751	3,419.09	3,718.86	2,524.27
Grant.....	8,594	6,757	1,197	640	8,569	5,961	1,432.33	1,559.20	1,063.11
Harney.....	10,643	7,282	2,005	1,356	11,483	7,350	1,716.61	2,876.46	1,620.65
Hood River.....	10,480	6,832	611	3,037	10,114	11,378	1,164.44	1,205.45	1,235.58
Jackson.....	36,174	24,894	3,389	7,891	27,925	36,667	1,030.60	1,368.56	1,235.65
Jefferson ¹	6,536	4,638	509	1,389	5,801	-----	2,852.90	1,627.71	-----
Josephine.....	8,855	5,576	784	2,495	8,174	10,863	725.82	1,067.79	1,061.71
Klamath.....	37,511	22,154	4,200	11,157	21,659	16,470	1,041.97	1,782.92	1,639.79
Lake.....	13,689	11,749	1,614	326	11,894	8,737	2,737.80	2,980.34	1,665.46
Lane.....	48,859	35,114	3,548	10,197	35,843	38,376	848.25	974.56	999.67
Lincoln.....	11,197	9,456	547	1,194	10,596	9,710	1,056.32	1,705.70	1,556.08
Linn.....	30,004	23,259	2,262	4,483	29,592	29,722	1,214.74	1,181.96	1,239.36
Malheur.....	9,531	4,989	1,880	2,662	12,952	11,432	843.45	1,126.30	1,139.77
Marion.....	49,114	36,694	4,230	8,190	42,290	42,785	782.07	861.39	979.02
Morrow.....	13,032	8,662	1,133	3,237	13,463	11,973	2,637.52	2,266.47	2,706.50
Multnomah.....	374,554	285,480	38,628	50,446	319,505	335,112	1,073.53	1,106.79	1,258.62
Polk.....	13,922	10,670	1,486	1,766	13,688	14,749	804.74	952.97	1,008.67
Sherman.....	11,638	7,701	685	3,252	15,386	8,702	3,907.99	3,983.92	1,938.04
Tillamook.....	28,016	22,700	1,493	1,823	23,633	15,123	2,115.12	2,496.87	2,208.12
Umatilla.....	52,163	36,693	3,519	11,951	54,474	45,313	2,137.92	1,988.31	2,153.45
Union.....	22,684	14,892	2,107	5,685	26,212	16,998	1,288.86	1,655.00	1,047.31
Wallowa.....	10,576	7,544	1,630	1,402	14,016	11,469	1,353.47	1,382.11	1,235.58
Wasco.....	20,808	12,546	1,748	6,514	20,866	12,916	1,645.42	1,528.85	688.26
Washington.....	26,004	21,127	1,778	3,099	24,818	20,000	841.55	898.36	839.87
Wheeler.....	5,497	4,500	910	87	6,044	3,268	1,963.21	2,108.82	1,308.70
Yamhill.....	20,955	17,361	1,990	1,604	21,632	16,193	939.69	1,024.86	815.19

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931										1931	1922	1912
	1931										1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions	1922	1912					
State total.....	\$41,488		\$12,647	\$10,731	\$16,278	\$1,832	\$40,090	\$17,139					
Baker.....	639		235	121	283		754	404					
Benton.....	471		171	90	210		513	198					
Clackamas.....	1,801		770	152	798	91	1,575	600					
Clatsop.....	1,735		350	480	488	407	1,568	438					
Columbia.....	1,670		284	58	347		1,690	272					
Cook.....	1,552		566	280	545	151	1,284	525					
Coos.....	1,185		96	24	65		1,257	302					
Crook.....	192		97		90	5	152	53					
Curry.....	585		188	109	288		501	53					
Deschutes ¹	340		127		374	140	1,081	456					
Gilliam.....	211		101	28	82		260	83					
Grant.....	261		123	10	128		237	156					
Harney.....	284		114	44	126		330	93					
Hood River.....	364		129	46	189		459	168					
Jackson.....	1,195		259	280	653	3	1,208	619					
Jefferson ¹	1,125		63	4	43	15	195						
Josephine.....	381		131	80	170		400	283					
Klamath.....	1,209		563	220	426	367	814	367					
Lake.....	279		163	26	90		350	117					
Lane.....	2,009		832	344	770	63	1,539	731					
Lincoln.....	527		221	49	192	65	498	197					
Linn.....	881		392	112	355	22	1,132	506					
Malheur.....	427		176	66	183		1,544	226					
Marion.....	1,732		617	431	677	7	1,669	767					
Morrow.....	1,311		124	12	175		1,420	91					
Multnomah.....	16,749		3,432	6,757	5,832	708	14,041	6,556					
Polk.....	423		125	65	225	8	565	306					
Sherman.....	192		87	18	87		298	103					

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Contd.

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1931							1931	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions	1922	1912		
Tillamook.....	\$823	-----	\$346	\$47	\$294	\$136	\$310	\$438	\$3.16	\$2.90
Umatilla.....	1,007	-----	277	154	576	-----	1,575	471	1.93	1.04
Union.....	739	-----	253	157	299	-----	783	316	3.26	1.86
Walla.....	238	-----	65	42	141	-----	497	152	2.72	1.33
Wasco.....	628	-----	279	104	245	-----	731	269	3.02	2.08
Washington.....	854	-----	319	81	449	5	1,091	425	3.28	2.13
Wheeler.....	97	-----	1	1	43	-----	164	65	1.66	1.99
Yamhill.....	687	-----	267	92	325	3	807	406	3.23	2.51

PENNSYLVANIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Pennsylvania relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 67 counties, the 984 cities, boroughs, and towns, the 2,613 school districts, the 1,574 townships, the 372 poor districts, and the Delaware River Joint Commission, or a total of 5,612 political units that have power to levy taxes or incur debt.

The data for Pennsylvania were compiled largely from reports on file in the offices of the department of internal affairs, State department of education, and State highway department, Harrisburg, Pa., and from reports received through correspondence.

Fiscal year.—For Pennsylvania the fiscal year reported for the State government is that ending May 31, 1932, while the statistics for the counties, the cities, boroughs, and towns, the school districts, the townships, the poor districts, and the Delaware River Joint Commission, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Pennsylvania on January 1, 1932, was 9,724,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Pennsylvania the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$55,362,386. This excess of governmental costs over revenue receipts was 26.6 percent for the counties, 21.3 percent for the cities, boroughs, and towns, 2.5 percent for the school districts, and 19.1 percent for the poor districts. For the State government, the townships, and the Delaware River Joint Commission, revenue receipts were in excess of governmental costs, the percent of excess being 2.5 for the State government, 5.9 for the townships, and 70.7 for the Delaware River Joint Commission.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$99,799,000.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$626, 563, 214	100.0	\$681, 925, 600	100.0	\$1,213,705,622	100.0	\$370, 671, 775	100.0
State government.....	169, 841, 342	27.1	165, 691, 108	24.3	75, 858, 392	6.3	(¹)	-----
Counties.....	63, 542, 059	10.1	80, 418, 122	11.8	185, 012, 578	15.2	51, 371, 878	13.9
Cities, boroughs, and towns.....	181, 188, 693	28.9	219, 705, 281	32.2	657, 368, 245	54.2	137, 811, 890	37.2
School districts.....	182, 451, 722	29.1	187, 046, 491	27.4	247, 127, 549	20.4	155, 130, 306	41.9
Townships.....	21, 013, 537	3.4	19, 844, 639	2.9	28, 571, 148	2.4	19, 747, 956	5.3
Poor districts.....	6, 980, 072	1.1	8, 314, 607	1.2	4, 280, 931	.4	6, 609, 745	1.8
Delaware River Joint Commission.....	1, 545, 789	.2	905, 352	.1	15, 486, 779	1.3	-----	-----

¹ No general property tax is levied for State purposes.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Pennsylvania and all subdivisions of the State amounted to \$626,563,214, or an average of \$64.43 for each person in the State. Of this amount \$169,841,342 was for the State; \$63,542,059 for the counties; \$181,188,693 for the cities, boroughs, and towns; \$182,451,722 for the school districts; \$21,013,537 for the townships; \$6,980,072 for the poor districts; and \$1,545,789 for the Delaware River Joint Commission. The revenues collected include \$340,371,986, general property taxes; \$59,131,275, special taxes; \$81,752,096, licenses and permits; \$5,750,100, special assessments; \$54,982,271, subventions, donations, and pension assessments; \$29,005,683, interest, rents, and highway privileges; \$20,631,253, earnings of public-service enterprises; \$33,180,770, earnings of general departments; and \$1,757,780, fines, forfeits, and escheats. Of the \$54,982,271 classified as subventions, donations, and pension assessments, \$10,853,126 represents subventions by the Federal Government to the State, principally for highways. The poll tax collected for the different political units is included with the general property tax.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, boroughs, and towns having a population of 2,500 and over.

The combined total for general property and poll taxes of the State, the counties, and the cities, boroughs, and towns having a population of 2,500 and over amounted to \$70,542,000 in 1912, \$112,556,000 in 1922, and \$173,942,360 in 1932, this being an increase of 54.5 percent from 1922 to 1932 and 146.6 percent from 1912 to 1932. Special taxes amounted to \$18,876,000 in 1912, \$39,825,000 in 1922, and \$59,131,275 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$12,753,000 in 1912, \$31,348,000 in 1922, and \$81,686,227 in 1932. Special assessments amounted to \$3,071,000 in 1912, \$5,260,000 in 1922, and \$5,267,523 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Pennsylvania and all subdivisions of the State for 1932 amounted to \$681,925,600, or an average expenditure of \$70.13 per person. Of the total amount expended, \$165,691,108 was disbursed by the State government; \$80,418,122 by the counties; \$219,705,281 by the cities, boroughs, and towns; \$187,046,491 by the school districts; \$19,844,639 by the townships; \$8,314,607 by the poor districts; and \$905,352 by the Delaware River Joint Commission. The total comprises \$457,950,033 for operation and maintenance of general departments; \$9,807,635 for operation and maintenance of public-service enterprises; \$59,006,546 for interest on debt; and \$155,161,386 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$47,534,260; protection to person and property, \$47,391,876; health and sanitation, \$19,802,149; development and conservation of natural resources by the State government, \$4,686,433; highways, \$66,083,590; charities, hospitals, and corrections, \$53,080,263; schools, \$196,960,495; libraries, \$2,115,208; recreation, \$6,958,576; and miscellaneous, \$13,337,183. Expenditures for maintenance of schools other than schools of the State government and those for cities having a population of 30,000 and over may include certain other expenditures such as for elections, financial offices, and recreation.

For a few cities and boroughs which reported payments undistributed by departments, an estimated distribution was made based on the per capita average of the cities and boroughs of the same population group. In tables 3 and 4 footnotes indicate the inclusion of this estimate.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, boroughs, and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities, boroughs, and towns having a population of 2,500 and over increased from \$103,521,000 to \$290,328,032, or 180.5 percent; interest payments, from \$10,429,000 to \$43,572,752, or 317.8 percent; and outlay payments, from \$30,731,000 to \$127,168,587, or 313.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, boroughs, and towns, the school districts, the townships, and the poor districts, by counties, and the Delaware River Joint Commission.

Table 6 presents for the individual cities, boroughs, and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, boroughs, and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, boroughs, and towns, the school districts, the townships, the poor districts, and the Delaware River Joint Commission. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions in the county.

For 1932 the combined gross debt of Pennsylvania and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$1,213,705,622, or an average per capita of \$124.82. In 1922 the average per capita was \$61.28, and in 1912, \$30.34.

Of the total debt reported for 1932, \$75,858,392 was for the State government; \$185,012,578 for the counties; \$657,368,245 for the cities, boroughs, and towns; \$247,127,549 for the school districts; \$28,571,148 for the townships; \$4,280,931 for the poor districts; and \$15,486,779 for the Delaware River Joint Commission.

The gross debt of the State government, less sinking-fund assets, increased 51.8 percent from 1922 to 1932. Similar debt for all minor civil divisions combined increased 127.4 percent from 1922 to 1932 and 362.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Pennsylvania, the county assessment is made triennially by the assessors of the respective townships, wards, and districts. The assessors are required to assess, rate, and value all objects of taxation for State, county, city, district, ward, township, or borough purposes at their actual value. In some counties assessments are made by the board for the assessment and revision of taxes; in other counties the local assessors are elected for 3 years; in cities of the third class an assessor is elected for each ward therein. In counties of the first class there is one chief assessor of personal property and eight deputies. County boards of assessment and revision of taxes in counties of the second class divide each such county into one or more assessment districts and appoint one subordinate assessor for each such district.

The assessed valuation of all property in Pennsylvania subject to levies of the general property tax was \$12,762,317,281 in 1932 as compared with \$9,767,274,000 in 1922 and \$5,068,803,000 in 1912. The per capita assessed valuation increased from \$625.17 in 1912 to \$1,087.35 in 1922, and to \$1,312.46 in 1932.

TAX LEVIES

In Pennsylvania, taxes are collected in cities of the first class by receivers of taxes and local receivers, the latter being in charge of local branch offices. In counties containing cities of the third class, the commissioners may appoint one person as collector of State and county taxes for one or more wards therein. In boroughs and townships a collector of taxes is elected for 3 years. In counties having a population between 300,000 and 1,000,000, county taxes are collected by the county tax collector, who is appointed by the board for the assessment and revision of taxes. Special provisions prevail for the assessment and collection of taxes in Philadelphia and Pittsburgh.

The total levies of the general property tax for the State and all subdivisions were \$93,375,000 for 1912, \$239,795,000 for 1922, and \$370,671,775 for 1932, this being a per capita of \$11.52, \$26.70, and \$38.12, respectively.

Of the total levies reported for 1932, \$51,371,878 was for the counties; \$137,811,890 for the cities, boroughs, and towns; \$155,130,306 for the school districts; \$19,747,956 for the townships; and \$6,609,745 for the poor districts. In Pennsylvania, no general property tax is levied for State purposes. The average rate of levy per \$100 of the assessed valuation was \$1.84 for 1912, \$2.46 for 1922, and \$2.90 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total.....	9,794,000	\$698,564	\$64.43	\$9481,955	\$3340,373	\$81,752	\$5,760	\$1,708	\$50,315	\$4,668	\$29,008	\$33,181	\$20,631
State government.....													
Counties.....	(1)	169,841	17.48	\$132,639		73,608		367	13,927	3,843	6,166	12,869	7
Cities, boroughs, and towns.....		63,542	8.20	56,422		6,027		432	90	63	1,634	4,904	19,074
School districts.....		181,189	26.10	126,424		2,196	5,442	887	2,120	755	18,852	4,635	
Townships.....		182,452	(6)	139,353				6	31,971	14	2,231	8,877	13
Poor districts.....		21,014	(6)	17,525		21	308	66	1,842	2	71	1,187	
Delaware River Joint Commission.....		6,980	(6)	5,892					365	1	43	679	
		1,546	(6)								9		1,537
ADAMS.....		924	24.57	654									
County.....		156	8.45	191		30	2	3	167		4	82	12
Cities, boroughs, and towns.....		119	8.44	101		25		3			1	1	
School districts.....		483	(6)	268		2	2		2		2		12
Townships.....		136	(6)	114					154		1	11	
ALLEGHENY.....													
County.....	1,406,600	87,613	62.29	71,355		1,406	1,070	298	3,851	436	2,657	3,054	4,862
Cities, boroughs, and towns.....	1,406,600	20,160	14.33	17,661		1,026	80	80	120	52	1,213	1,201	127
School districts.....	1,165,262	35,143	30.16	27,219		377	1,017	210	329	384	533	1,309	4,842
Townships.....		29,431	(6)	24,064					3,457	581	1,329	1,644	13
Poor districts.....		1,654	(6)	1,442		3	53	8	65		9	23	
		1,225	(6)	973							21	231	
ARMSTRONG.....													
County.....	79,900	2,397	30.00	1,684		53	11	2	350	33	194	123	
Cities, boroughs, and towns.....	79,900	484	6.06	459		52				1	24	8	123
School districts.....	33,067	390	11.79	228		1	11	2		18	18	145	
Townships.....		1,207	(6)	720					330	12	15	15	
Poor districts.....		238	(6)	201					20	2	2	2	
		78	(6)	76									

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
BEAVER	155,500	\$5,795	\$37.27	\$4,750	\$4,673	\$77	\$35	\$65	\$517		\$90	\$314	\$54
County	155,500	945	6.08	839	771	68		38				68	
Cities, boroughs, and towns	118,656	1,404	11.83	1,218	1,209	9	35	23	2		50	22	54
School districts		2,986	(6)	2,288	2,288				491		10	197	
Townships	262	262	(6)	220	220			4	24			14	
Poor districts	198	198	(6)	185	185							13	
BEDFORD	37,309	990	26.54	612	576	36	1	1	299	\$3	7	46	21
County	37,309	217	5.82	216	181	35		1		3	2		21
Cities, boroughs, and towns	9,303	70	7.52	41	40	1			2		5	37	
School districts		573	(6)	246	246				285			9	
Townships	130	130	(6)	109	109				12				
BERKS	237,000	10,060	42.45	7,524	7,280	264	226	31	684	4	118	630	843
County	237,000	1,973	8.32	1,588	1,367	221		13			45	327	
Cities, boroughs, and towns	164,315	3,482	21.19	2,529	2,186	43	226	18	12	4	32	118	843
School districts		4,185	(6)	3,311	3,311				664		41	169	
Townships	420	420	(6)	396	396				8			16	
BLAIR	141,800	4,855	34.24	3,505	3,376	129	76	26	511	26	50	333	328
County	141,800	700	4.94	528	459	69		14			1	157	
Cities, boroughs, and towns	107,961	1,442	13.36	901	841	60	76	12	50	25	32	18	328
School districts		2,404	(6)	1,855	1,855				429		18	102	
Townships	109	200	(6)	96	96				6			8	
Poor districts		200	(6)	125	125				27			48	
BRADFORD	49,039	1,978	40.34	1,231	1,228	3	5	3	565		20	145	9
County	49,039	485	9.89	406	404	2		2	47		6	24	
Cities, boroughs, and towns	23,185	179	7.72	150	149	1	5	1			7	6	9
School districts		1,135	(6)	537	537				401		7	100	
Townships		1,179	(6)	138	138				26			15	

BUCKS.....	96,200	3,562	35.91	2,547	2,448	99	26	19	405	25	242	298
County.....	96,200	629	6.34	417	452	97	26	15	2	2	63	2
Cities, boroughs, and towns.....	44,295	762	17.20	1,141	415	2	26	4	388	14	155	298
School districts.....	1,691	(6)	(6)	1,440	1,141				17	7	21	
Townships.....		480	(6)		440					2		
BUTLER.....	81,000	2,808	34.67	2,041	2,034	7	24	6	333	1	324	70
County.....	81,000	684	8.44	561	561			3			120	
Cities, boroughs, and towns.....	37,164	534	14.37	417	411	6	24	3	2	1	11	70
School districts.....	1,257	(6)	(6)	783	783				298	3	173	
Townships.....		333	(6)	280	279	1			33		20	
CAMBERIA.....	204,100	8,132	39.34	6,533	6,383		41	66	929	1	361	125
County.....	204,100	1,519	7.44	1,363	1,246	117		38			118	
Cities, boroughs, and towns.....	134,269	1,950	14.52	1,638	1,605	33	41	23	49	1	49	125
School districts.....	4,183	(6)	(6)	3,077	3,077			5	7		202	
Townships.....		480	(6)	455	455					1	17	
CAMERON.....	5,307	195	36.74	117	112	5			49	1	16	
County.....	5,307	32	6.03	29	24	5					3	
Cities, boroughs, and towns.....	3,211	31	9.65	14	14					1	15	
School districts.....	110	(6)	(6)	57	57				44		1	8
Townships.....	18	(6)	(6)	11	11				5			
Poor districts.....	6	(6)	(6)	6	6							
CARBON.....	63,500	2,127	33.50	1,716	1,684	32	34	3	224	1	92	46
County.....	63,500	357	6.09	357	330	27		1			29	
Cities, boroughs, and towns.....	42,955	455	10.59	355	350		34	2	1	1	8	46
School districts.....	1,134	(6)	(6)	860	860				218		3	
Townships.....	60	(6)	(6)	33	33				5		2	
Poor districts.....		91	(6)	91	91							
CENTRE.....	48,600	1,307	28.05	824	786	48	16	1	286	61	102	3
County.....	48,600	200	4.23	188	142	46					12	
Cities, boroughs, and towns.....	17,291	248	14.34	159	142	2	16	1	8	60	1	3
School districts.....	713	(6)	(6)	363	363				266		80	
Townships.....	87	(6)	(6)	70	70				9		8	
Poor districts.....	59	(6)	(6)	54	54				3	1	1	
CHESTER.....	128,600	4,894	38.06	3,624	3,462	162	33	13	553		396	238
County.....	128,600	850	6.61	780	629	151		1			61	
Cities, boroughs, and towns.....	62,473	980	14.89	618	605		33	3	6		18	238
School districts.....	2,498	(6)	(6)	1,710	1,710				483	11	294	
Townships.....		616	(6)	518	518			4	64		30	
CLARION.....	34,531	1,030	29.83	653	623	30	28	2	235		97	14
County.....	34,531	201	5.82	190	163	27					11	
Cities, boroughs, and towns.....	12,295	136	11.06	69	66	3	28	2	20	1	2	14
School districts.....	542	(6)	(6)	253	253				211		78	
Townships.....	114	(6)	(6)	105	105				4		5	
Poor districts.....	37	(6)	(6)	36	36						1	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	REVENUE RECEIPTS							Earnings of public service enterprises		
				Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments		Highway privileges, rents, and interest	Earnings of general departments
				Total	General property	Licenses and permits							
CLEARFIELD	86,727	\$2,200	\$25.37	\$1,439	\$1,375	\$64	\$12	\$12	\$507		\$17	\$166	\$47
County	86,727	377	4.35	325	264	61		10			6	36	
Cities, boroughs, and towns	35,164	298	8.47	223	220	3	12	2	1		9	4	47
School districts		1,281	(e)	667	667				493		2	119	
Townships		134	(e)	117	117				13			4	
Poor districts		110	(e)	107	107							3	
CLINTON	32,319	872	26.98	565	534	31	2	6	167		4	58	70
County	32,319	88	2.72	83	53	30		4			1		
Cities, boroughs, and towns	19,635	181	9.22	101	100	1	2	2			3		70
School districts		481	(e)	273	273				157			51	
Townships		57	(e)	44	44				10			3	
Poor districts		65	(e)	64	64							1	
COLUMBIA	48,900	1,515	30.98	1,131	1,102	29	5		274		4	70	31
County	48,900	286	5.85	282	254	28					1	3	
Cities, boroughs, and towns	28,663	261	9.11	220	219	1	5		2		2	1	31
School districts		835	(e)	513	513				259		1	62	
Townships		114	(e)	99	99				13			2	
Poor districts		19	(e)	17	17							2	
CRAWFORD	63,400	2,609	41.15	1,780	1,711	69	95	10	399		14	190	121
County	63,400	546	8.61	503	443	60		7			1	35	
Cities, boroughs, and towns	33,037	555	16.80	322	313	9	95	3			9	5	121
School districts		1,266	(e)	746	746				377		4	139	
Townships		242	(e)	209	209				22			11	
CUMBERLAND	69,900	1,883	26.94	1,386	1,318	78	2	1	284		11	162	27
County	69,900	312	4.46	285	214	71						27	
Cities, boroughs, and towns	41,130	323	7.85	276	269	7	2	1			5	12	27
School districts		1,078	(e)	691	691				284		6	117	
Townships		170	(e)	144	144				20			6	

DAUPHIN.	167,300	7,191	42.98	5,631	6,349	282	142	22	562	114	348	372
County	167,300	1,345	8.04	1,209	1,965	244		2		4	130	
Cities, boroughs, and towns	124,164	2,404	19.36	1,703	2,688	38	139	19	44	69	58	372
School districts		3,235	(6)	2,538	2,635				504	41	152	
Townships		3,207	(6)	181	181		3	1	14		8	
DELAWARE.	238,600	12,872	43.11	10,378	10,079	299	155	39	935	196	1,094	70
County	238,600	1,811	6.06	1,440	1,198	242				15	356	
Cities, boroughs, and towns	151,873	2,234	14.71	1,843	1,794	49	131	18	43	89	36	70
School districts		6,709	(6)	5,354	5,354				879	66	410	
Townships		1,907	(6)	1,532	1,532	8	24	21	13	26	290	
Poor districts		211	(6)	209	209						2	
ELK.	33,431	1,063	31.80	687	665	22	12	1	255		46	57
County	33,431	103	3.08	100	78	22				5	1	
Cities, boroughs, and towns	18,483	208	11.25	130	130		12	1	3	2	2	57
School districts		577	(6)	333	333				204		40	
Townships		78	(6)	35	69				21		2	
Poor districts		97	(6)	69					27		1	
ERIE.	179,000	8,470	47.32	6,347	6,105	152	303	33	655	151	240	736
County	179,000	1,190	6.45	1,044	919	125		21	11	10	95	
Cities, boroughs, and towns	148,739	3,462	23.67	2,192	2,145	27	301	12	30	102	29	736
School districts		3,539	(6)	2,807	2,807				592	30	105	
Townships		3,339	(6)	304	304		2		22		11	
FAYETTE.	200,300	6,051	30.21	4,602	4,596	96	13	33	885	12	393	23
County	200,300	1,235	6.17	1,124	1,037	87		24		3	84	
Cities, boroughs, and towns	61,960	3,447	10.52	2,321	2,321	9	13	9	16	5	3	23
School districts		3,447	(6)	2,321	2,321				854	4	268	
Townships		571	(6)	549	549	7			15		7	
Poor districts		146	(6)	115	115						31	
FOREST.	5,180	217	41.89	132	128	4	1		67	1	16	
County	5,180	35	6.76	34	30	4					1	
Cities, boroughs, and towns		6	8.96	5	5		1					
School districts		136	(6)	61	61				60	1	14	
Townships		25	(6)	18	18				7			
Poor districts		15	(6)	14	14						1	
FRANKLIN.	68,800	1,918	29.28	1,221	1,155	66	7	1	263	3	105	318
County	68,800	347	5.30	316	284	62					31	
Cities, boroughs, and towns	28,897	302	17.37	152	158	4	7	1		3	1	318
School districts		969	(6)	855	855				288		66	
Townships		100	(6)	148	148				5		7	
FULTON.	9,231	239	25.89	123	114	9			97	1	18	
County	9,231	34	3.68	33	24	9					1	
Cities, boroughs, and towns	768	4	5.21	3	3							
School districts		161	(6)	56	56				89		16	
Townships		37	(6)	28	28				8		1	
Poor districts		3	(6)	3	3							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
GREENE	43,600	\$1,938	\$44.45	\$1,472	\$1,452	\$20	\$18	\$5	\$250		\$7	\$186	
County	43,600	548	12.57	452	433	19	18	5			3	88	
Cities, boroughs, and towns	9,149	109	11.91	88	87	1					1	69	
School districts		839	(6)	573	573				196		1	27	
Townships		442	(6)	359	359				54		2		
HUNTINGDON	39,021	1,076	27.57	675	640	35		6	254		4	66	\$71
County	39,021	201	5.15	192	161	31		6			1	2	
Cities, boroughs, and towns	18,724	197	10.52	116	112	4			3		2	5	71
School districts		569	(6)	286	286				227		1	55	
Townships		109	(6)	81	81				24			4	
INDIANA	75,395	2,441	32.38	1,678	1,672	6	11	1	503		4	200	44
County	75,395	471	6.25	438	434	4						33	
Cities, boroughs, and towns	24,237	234	9.65	171	169	2	11	1			1	6	44
School districts		1,281	(6)	738	738				407		3	133	
Townships		455	(6)	331	331				96			28	
JEFFERSON	52,114	1,500	28.78	993	955	38	11	5	318	\$2	7	109	55
County	52,114	284	5.45	253	215	38		4			4	23	
Cities, boroughs, and towns	26,078	252	9.66	167	167	1	11	1	13	2	2	1	55
School districts		790	(6)	412	412				298		1	79	
Townships		118	(6)	109	109				7			2	
Poor districts		56	(6)	52	52							4	
JUNIATA	14,325	327	22.83	204	188	16		2	88			33	
County	14,325	65	4.54	61	46	15		1				3	
Cities, boroughs, and towns	2,844	16	5.63	16	15	1							
School districts		182	(6)	75	75				79			28	
Townships		46	(6)	35	35			1	9			1	
Poor districts		18	(6)	17	17							1	
LACKAWANNA	314,500	12,782	40.64	10,527	10,292	235	312	75	1,203	20	180	383	82
County	314,500	1,936	6.16	1,613	1,613	188		10			15	110	

Cities, boroughs, and towns...	280,350	3,096	12.77	3,113	3,066	47	312	65	2	20	47	55	82
School districts...		6,228	(6)	4,833	4,833				1,187		100	99	
Townships...		114	(6)	98	98				12			4	
Poor districts...		808	(6)	682	682				2		9	115	
LANCASTER.													
County...	200,800	6,221	30.98	4,573	4,351	222	34	4	652	5	84	278	591
Cities, boroughs, and towns...	200,800	4,773	4.67	793	566	197		3	27		3	112	
School districts...	103,439	1,473	14.24	786	761	25	34	1		5	43	11	591
Townships...		3,073	(6)	2,312	2,312				585		38	138	
Poor districts...		737	(6)	682	682				38			17	
LAWRENCE.													
County...	99,300	4,201	42.31	3,206	3,105	101	95	15	463	1	33	210	178
Cities, boroughs, and towns...	99,300	6,666	6.71	563	516	77		6			8	59	
School districts...	89,384	1,118	16.11	793	769	24	95	9	9	1	16	24	178
Townships...		2,069	(6)	1,510	1,510				422			121	
Poor districts...		179	(6)	144	144				32			3	
LEBANON.													
County...	67,800	1,948	28.73	1,522	1,458	64	6	5	240		10	97	68
Cities, boroughs, and towns...	67,800	336	4.98	305	245	60		3			1	27	
School districts...	36,620	439	11.08	353	349	4	6	2	4		1	5	68
Townships...		924	(6)	643	643				219		8	9	
Poor districts...		54	(6)	52	52				17			2	
LEHIGH.													
County...	177,100	6,490	36.65	4,985	4,701	224	328	9	462	2	107	252	345
Cities, boroughs, and towns...	177,100	1,223	6.91	1,064	917	167		4			17	118	
School districts...	123,273	2,165	17.48	1,413	1,366	57	328	4		1	41	23	345
Townships...		2,815	(6)	2,225	2,225				445		45	96	
Poor districts...		297	(6)	263	263			1	17		1	16	
LUTHER.													
County...	454,300	20,200	44.46	17,362	17,039	323	90	49	1,907	30	111	650	1
Cities, boroughs, and towns...	454,300	3,426	7.95	3,249	2,987	282		13			55	132	
School districts...	321,385	8,911	12.17	8,071	8,174	61	90	32	12	30	23	249	1
Townships...		10,106	(6)	8,077	8,077				1,588		42	297	
Poor districts...		1,917	(6)	1,461	1,461			4	287		9	168	
LYCOMING.													
County...	95,200	3,352	35.21	2,542	2,431	111	173	8	392	1	42	184	10
Cities, boroughs, and towns...	95,200	5,642	5.69	473	385	88					9	60	
School districts...	68,957	982	14.24	732	709	23	173	6	25	1	18	17	10
Townships...		1,647	(6)	1,181	1,181				351		15	100	
Poor districts...		55	(6)	54	54			2	15			7	
McKEAN.													
County...	56,200	2,693	47.92	1,949	1,874	75	69	4	402	12	15	118	124
Cities, boroughs, and towns...	56,200	518	9.22	492	430	62		3				22	
School districts...	33,492	544	16.24	290	286	13	65	1	27	12	13	3	124
Townships...		1,065	(6)	764	754				237		1	73	
Poor districts...		96	(6)	311	311		4		138			17	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	REVENUE RECEIPTS							Highway privi-leges, and interest	Earnings of general depart-ments	Earnings of public service enter-prises
				Taxes			Special assess-ments	Fines, for-feits, and escheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments			
				Total	General property	Licenses and permits							
MERCER	100,200	\$3,885	\$38.77	\$2,890	\$2,892	\$88	\$87	\$4	\$477		\$20	\$262	\$145
County	100,200	851	8.49	751	667	84					2	98	
Cities, boroughs, and towns	69,342	1,005	14.49	731	727	4	87	4			12	26	145
School districts	1,809	1,809	(6)	1,244	1,244				430		6	129	
Townships	220	220	(6)	1,064	1,064				47			9	
MIFFLIN	41,900	978	23.34	706	672	34	9	4	201		11	47	
County	41,900	178	4.25	107	134	33		3			8		
Cities, boroughs, and towns	18,521	113	6.21	102	101	1	9	1			2	1	
School districts	545	545	(6)	331	331				187			29	
Townships	60	60	(6)	60	60				14			16	
Poor districts	47	47	(6)	46	46							1	
MONROE	29,000	1,291	43.48	994	941	53	3	3	155	\$1	13	68	24
County	29,000	327	11.28	291	292	49		2			6	28	
Cities, boroughs, and towns	12,969	148	11.41	116	112	4	3	1	2	1			24
School districts	579	579	(6)	401	401				141		2	35	
Townships	144	144	(6)	130	130				12			2	
Poor districts	63	63	(6)	56	56						4	3	
MONTGOMERY	277,200	13,355	48.18	10,641	10,138	503	346	34	1,171	8	129	976	50
County	277,200	2,952	10.65	2,662	2,293	459		8			21	261	
Cities, boroughs, and towns	121,766	1,534	12.60	1,158	1,122	36	127	6	118	8	46	21	50
School districts	5,931	5,931	(6)	4,643	4,643				830		43	415	
Townships	2,938	2,938	(6)	2,178	2,170	8	219	20	223		19	279	
MONTGOMERY	14,600	302	20.68	225	216	9	2	2	51		1	15	6
County	14,600	50	3.42	48	40	8							
Cities, boroughs, and towns	7,367	45	6.11	35	34	1	2						
School districts	198	198	(6)	102	102				43		1	12	6
Townships	28	28	(6)	21	21				7				
Poor districts	21	21	(6)	19	19				1			1	

NORTHAMPTON	172,000	7,514	43.89	5,950	5,790	160	252	23	534	3	156	276	320
County	172,000	1,156	6.72	1,065	1,975	90	---	---	---	---	31	56	---
Cities, boroughs, and towns	146,524	2,621	17.89	1,898	1,828	70	252	19	43	---	31	56	320
School districts	---	3,453	(6)	2,765	2,765	---	---	---	466	3	67	182	---
Townships	---	254	(6)	222	---	---	---	---	52	---	---	7	---
NORTHUMBERLAND	129,600	4,438	34.24	3,786	3,643	113	10	5	466	5	6	160	30
County	129,600	1,042	8.04	989	897	92	---	---	---	---	2	48	---
Cities, boroughs, and towns	78,489	5,241	6.97	1,696	1,685	21	10	3	---	---	3	---	30
School districts	---	2,211	(6)	1,694	1,695	---	---	---	436	5	1	103	---
Townships	---	231	(6)	311	214	4	---	---	17	---	---	4	---
Poor districts	---	370	(6)	361	361	---	---	---	---	---	---	2	---
PERRY	21,744	601	27.64	366	352	14	---	---	170	---	1	39	25
County	21,744	99	4.55	99	86	13	---	---	---	---	---	---	---
Cities, boroughs, and towns	8,174	66	8.07	38	37	1	---	---	---	---	---	3	25
School districts	---	354	(6)	171	171	---	---	---	150	---	1	32	---
Townships	---	82	(6)	58	58	---	---	---	20	---	---	4	---
PHILADELPHIA	1,966,500	129,574	65.89	95,270	94,311	959	998	307	4,133	182	17,781	3,586	7,317
County	---	---	---	---	---	---	---	---	---	---	---	---	---
Cities, boroughs, and towns	---	---	---	---	---	---	---	---	---	---	---	---	---
(city of Philadelphia)	---	---	---	---	---	---	---	---	---	---	---	---	---
School districts	1,966,500	94,517	48.06	64,103	63,144	959	998	306	1,125	182	16,966	3,520	7,317
Poor districts	---	34,672	(6)	30,802	30,802	---	---	1	3,008	---	814	47	---
---	---	385	(6)	365	365	---	---	---	---	---	1	19	---
PIKE	7,600	367	48.29	285	275	10	1	1	61	---	2	17	---
County	7,600	82	10.79	80	70	10	---	---	---	---	1	---	---
Cities, boroughs, and towns	2,670	22	8.24	20	20	---	---	1	---	---	1	---	---
School districts	---	179	(6)	110	110	---	---	---	55	---	---	14	---
Townships	---	67	(6)	58	58	---	1	---	6	---	---	2	---
Poor districts	---	17	(6)	17	17	---	---	---	---	---	---	---	---
POTTER	17,489	621	35.51	361	348	13	12	4	195	---	---	45	4
County	17,489	90	5.15	86	74	12	---	4	---	---	---	---	---
Cities, boroughs, and towns	8,083	65	8.04	48	47	1	12	---	---	---	---	1	4
School districts	---	330	(6)	133	133	---	---	---	162	---	35	35	---
Townships	---	98	(6)	59	59	6	---	---	33	---	6	---	---
Poor districts	---	38	(6)	35	35	---	---	---	---	---	3	---	---
SCHUYLKILL	238,500	8,260	34.63	6,249	5,932	297	140	7	906	---	77	510	371
County	238,500	1,765	7.40	1,498	1,224	274	---	1	---	---	32	234	---
Cities, boroughs, and towns	199,732	1,649	10.32	1,083	1,060	23	140	6	7	---	18	24	371
School districts	---	4,617	(6)	3,464	3,464	---	---	---	880	---	21	252	---
Townships	---	229	(6)	204	204	---	---	---	19	---	6	---	---
SNYDER	19,100	436	22.83	292	292	---	1	---	115	---	---	26	2
County	19,100	62	3.25	60	60	---	---	---	---	---	---	2	---
Cities, boroughs, and towns	5,554	34	6.12	31	31	---	1	---	---	---	---	---	2
School districts	---	267	(6)	133	133	---	---	---	103	---	---	21	---
Townships	---	64	(6)	49	49	---	---	---	12	---	---	3	---
Poor districts	---	19	(6)	19	19	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Licenses and permits								
SOMERSET	80,764	\$2,311	\$28.61	\$1,603	\$1,548	\$55	\$19	\$2	\$44			\$7	\$191	\$45
County	80,764	546	6.76	502	449	53						5	39	
Cities, boroughs, and towns	31,202	237	7.60	170	168	2	17	2					3	45
School districts		1,285	(6)	712	712				431			1	141	
Townships		243	(6)	219	219		2		13			1	8	
SULLIVAN	7,499	254	33.87	148	141	7	1		90				15	
County	7,499	41	5.47	40	33	7							1	
Cities, boroughs, and towns	1,195	18	15.06	16	16		1						1	
School districts		145	(6)	51	51				82				12	
Townships		37	(6)	28	28				8				1	
Poor districts		13	(6)	13	13									
SUSQUEHANNA	33,806	1,254	37.09	878	852	26	7	10	277			5	77	
County	33,806	272	8.05	248	224	24		9				4	11	
Cities, boroughs, and towns	15,926	115	7.22	100	98	2	7	1	1				6	
School districts		665	(6)	362	362				253			1	49	
Townships		141	(6)	114	114				23				4	
Poor districts		61	(6)	54	54								7	
TIOGA	31,871	1,160	36.40	715	685	30	5	5	319			5	95	16
County	31,871	159	4.99	141	111	30		5	5			1	7	
Cities, boroughs, and towns	12,081	109	9.02	87	87		5						1	16
School districts		632	(6)	282	282				273			1	76	
Townships		177	(6)	127	127				41				9	
Poor districts		83	(6)	78	78							3	2	
UNION	17,700	492	27.80	319	306	13	1		89			8	33	42
County	17,700	72	4.07	71	68	13							1	
Cities, boroughs, and towns	5,885	82	13.91	37	37		1						2	42
School districts		240	(6)	123	123				80			8	29	
Townships		60	(6)	51	51				9					
Poor districts		38	(6)	37	37								1	

VENANGO.	County.....	63,900	2,409	37.70	1,845	1,763	82	29	3	289	\$4	33	117	89
	Cities, boroughs, and towns.....	63,900	483	7.56	446	379	67	—	—	—	—	10	27	—
	School districts.....	38,422	590	14.97	433	418	15	29	3	11	4	15	73	89
	Townships.....	—	1,098	(6)	757	757	—	—	—	263	—	5	10	—
	Poor districts.....	—	233	(6)	178	178	—	—	—	15	—	—	1	—
WARREN.	County.....	41,700	1,508	36.16	1,119	1,118	1	31	3	245	—	15	87	8
	Cities, boroughs, and towns.....	41,700	297	7.12	279	279	—	—	—	—	—	8	8	—
	School districts.....	19,693	229	11.63	187	186	1	31	1	—	—	2	—	8
	Townships.....	—	850	(6)	640	640	—	—	—	232	—	5	73	—
	Poor districts.....	—	132	(6)	113	113	—	—	—	—	—	—	6	—
WASHINGTON.	County.....	207,500	7,140	34.41	5,454	5,299	155	64	18	1,086	1	33	481	3
	Cities, boroughs, and towns.....	207,500	1,505	7.25	1,390	1,251	139	—	10	—	—	6	99	—
	School districts.....	114,864	1,084	9.44	937	921	16	64	8	44	—	13	15	3
	Townships.....	—	3,846	(6)	2,538	2,538	—	—	—	949	—	13	346	—
	Poor districts.....	—	705	(6)	589	589	—	—	—	93	1	1	21	—
WAYNE.	County.....	28,600	924	32.31	689	612	27	2	7	218	—	2	56	—
	Cities, boroughs, and towns.....	28,600	183	6.40	173	142	25	—	7	—	—	—	3	—
	School districts.....	8,886	83	9.34	177	75	2	—	—	—	—	—	4	—
	Townships.....	—	491	(6)	268	268	—	—	—	189	—	1	93	—
	Poor districts.....	—	134	(6)	93	93	—	—	—	29	—	—	12	—
WESTMORELAND.	County.....	288,700	9,680	32.41	7,144	6,978	166	96	15	1,596	—	76	712	41
	Cities, boroughs, and towns.....	288,700	1,682	5.63	1,460	1,317	143	—	3	—	—	41	178	—
	School districts.....	188,565	1,662	9.86	1,414	1,381	23	96	12	39	—	16	44	41
	Townships.....	—	5,557	(6)	3,649	3,649	—	—	—	1,416	—	17	475	—
	Poor districts.....	—	779	(6)	621	621	—	—	—	141	—	2	15	—
WYOMING.	County.....	15,800	533	33.73	350	327	23	—	3	131	—	—	46	3
	Cities, boroughs, and towns.....	15,800	88	5.57	84	61	23	—	2	—	—	—	2	—
	School districts.....	4,780	30	6.30	26	26	—	—	1	—	—	—	37	3
	Townships.....	—	298	(6)	151	151	—	—	—	110	—	5	5	—
	Poor districts.....	—	93	(6)	67	67	—	—	—	21	—	—	2	—
YORK.	County.....	171,000	4,984	28.15	3,797	3,593	204	110	46	527	4	185	249	66
	Cities, boroughs, and towns.....	171,000	1,042	6.09	907	762	155	—	32	—	—	31	72	—
	School districts.....	105,690	1,144	11.03	898	760	48	110	14	10	4	102	30	66
	Townships.....	—	2,419	(6)	1,741	1,741	—	—	—	489	—	52	137	—
	Poor districts.....	—	379	(6)	341	340	1	—	—	28	—	—	10	—

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$18,932,865, inheritance taxes, and \$40,198,410, other special taxes, for State purposes only.

³ Includes poll and occupation taxes.

⁴ Exclusive of Philadelphia County.

⁵ Excludes population of Larksville, Luzerne County, for which no report was received.

⁶ Not computed.

⁷ Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.

⁸ Exclusive of the borough of Larksville, for which no report was received.

⁹ Tabulated as municipal; coextensive with the city of Philadelphia.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population ¹	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
Grand total.....	6,940,793	\$181,189	\$26.10	\$199,494	\$127,298	\$2,196	\$5,442	\$887	\$2,190	\$755	\$18,852	\$4,635	\$19,074
30,000 population and over.....	3,954,793	146,714	37.10	103,867	102,072	1,795	3,456	659	1,778	647	18,246	4,142	13,919
Philadelphia.....	1,966,500	94,517	48.06	64,103	63,144	959	998	306	1,125	182	16,966	3,520	7,317
Pittsburgh.....	676,000	27,067	40.04	21,397	21,085	302	597	128	312	323	682	195	3,446
Scranton.....	144,100	2,582	17.92	2,180	2,130	40	235	63	10	20	43	50	1
Erie.....	117,800	3,035	25.76	1,982	1,957	25	260	10	18	---	93	19	653
Reading.....	111,600	2,659	23.83	1,686	1,647	39	125	12	---	3	23	105	705
Allentown.....	97,300	1,907	19.60	1,235	1,179	56	327	4	---	---	36	20	286
Wilkes-Barre.....	87,000	1,720	19.77	1,594	1,569	25	47	17	2	29	13	17	1
Altoona.....	82,700	1,212	14.66	1,740	681	59	74	11	50	25	30	17	265
Harrisburg.....	80,700	1,877	24.50	1,413	1,378	35	135	16	36	---	68	47	262
Johnstown.....	66,993	1,252	18.69	1,117	1,067	30	17	17	44	---	37	18	2
Lancaster.....	60,800	1,017	16.73	553	531	22	28	1	---	5	37	5	388
Chester.....	59,300	915	15.43	763	740	23	32	12	40	1	40	25	2
Bethlehem.....	58,300	1,325	22.73	851	822	29	122	6	10	---	29	13	294
York.....	56,200	1,738	13.13	505	499	36	101	6	10	4	97	15	---
McKeesport.....	55,600	1,132	20.36	679	667	12	63	23	---	54	17	17	289
New Castle.....	49,100	765	15.58	657	634	23	69	8	---	9	16	14	---
Williamsport.....	46,400	783	16.88	606	584	22	115	6	25	1	16	14	---
Hazleton.....	37,300	424	11.37	393	382	11	7	5	10	---	3	6	---
Norristown.....	36,300	434	11.96	345	337	8	1	1	64	---	6	11	6
Easton.....	34,500	795	23.04	651	618	33	81	6	23	---	17	14	3
Wilkesburg.....	30,300	458	15.12	427	421	6	22	1	---	---	2	6	---
8,000 to 30,000 population.....	1,446,305	17,386	12.02	13,370	13,139	231	1,043	125	151	28	270	239	2,160
Altoona.....	29,100	349	11.99	283	281	2	---	8	2	---	29	1	26
Nanticoke.....	26,600	261	9.81	250	250	4	---	---	---	---	1	6	---
Sharon.....	26,300	386	14.68	309	308	1	47	2	---	---	4	23	1
Lebanon.....	26,000	313	12.04	237	234	3	6	2	---	---	---	4	64
Washington.....	25,100	336	13.39	272	265	7	13	4	38	---	1	8	---

Pottsville.....	24,700	11.34	259	254	5	11	2	5	4	1	1
New Kensington.....	24,200	10.04	227	226	1	9	2	1	3	2	2
Butler.....	23,568	15.57	323	324	5	21	3	2	4	7	7
Dunmore.....	23,000	9.52	219	214	2	2	1	1	2	2	2
Kingston.....	22,700	11.19	233	230	3	10	1	1	2	8	8
Oil City.....	22,200	16.49	309	295	14	29	2	11	9	6	6
Duquesne.....	21,800	15.18	239	236	3	6	14	1	6	6	66
Shenandoah.....	21,762	8.77	150	149	1	1	6	1	5	1	40
Ambridge.....	21,600	10.60	199	198	1	16	6	2	2	2	2
Carbondale.....	20,300	8.62	132	130	2	39	1	2	2	1	1
Shamokin.....	20,274	8.19	159	154	5	5	1	1	1	1	1
Honesdale.....	20,268	12.19	223	222	1	10	4	1	10	10	10
Hornetead.....	20,141	14.99	180	177	3	1	3	28	6	25	87
Bradford.....	20,000	20.60	215	203	12	50	1	5	11	2	95
Pottstown.....	19,800	9.44	164	160	14	7	1	1	9	1	1
Uniontown.....	19,544	15.45	277	277	7	7	1	16	1	1	1
Braddock.....	19,323	14.33	217	212	6	2	6	1	1	2	49
McKees Rocks.....	18,300	11.26	191	189	2	12	1	1	2	2	2
Pittston.....	18,246	12.33	222	220	2	1	1	1	1	1	1
Beaver Falls.....	18,100	15.30	295	291	4	1	1	1	1	1	1
North Braddock.....	17,100	12.57	294	293	1	4	3	1	1	2	2
Meadville.....	17,000	18.43	176	155	2	61	1	2	2	3	72
Greensburg.....	16,900	17.28	218	175	1	35	1	28	6	4	4
Swissvale.....	16,800	15.56	251	217	3	1	2	8	1	1	1
Plymouth.....	16,600	8.55	137	134	3	1	1	1	3	3	3
Clairton.....	16,000	16.94	227	223	1	15	3	1	7	15	15
Sunbury.....	15,626	7.55	116	108	8	1	1	4	1	1	1
Jeanette.....	15,200	8.49	126	123	1	31	1	1	2	1	1
Warren.....	15,000	12.93	160	159	4	1	1	1	1	1	1
Mahanoy City.....	14,784	5.48	79	75	1	5	1	5	8	1	1
Coatsville.....	14,600	17.74	177	171	6	12	1	1	1	1	62
Farrell.....	14,359	10.72	140	140	1	18	3	1	11	11	11
Dormont.....	14,300	14.55	176	168	2	12	1	1	5	13	32
Munhall.....	14,100	19.86	218	216	2	12	1	1	5	13	32
Lewistown.....	14,000	6.57	80	79	1	9	1	1	1	1	1
Donora.....	13,905	10.28	120	119	1	18	1	1	4	1	1
Chambersburg.....	13,900	25.64	80	77	3	7	1	1	1	1	245
Ellwood City.....	13,900	20.43	100	96	1	25	1	1	4	6	148
Connellsville.....	13,290	176	162	154	8	6	6	2	2	2	2
Tamaqua.....	13,000	17.31	105	101	4	62	1	1	2	6	48
Canonsburg.....	12,900	7.44	93	92	1	1	1	1	2	2	2
Carlisle.....	12,800	9.84	106	106	1	3	1	1	2	9	7
Steelton.....	12,791	15.56	144	142	2	3	1	1	1	1	51
Carnegie.....	12,700	11.57	132	132	2	3	1	1	1	1	1

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued
[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population 1	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Licenses and permits							
8,000 to 30,000 population—Contd.													
Old Forge.....	12,700	\$59	\$4.65	\$59									
Berwick.....	12,660	94	7.42	89			\$5						
Dickson City.....	12,600	53	4.21	45	44	\$1	8						
West Chester.....	12,400	227	18.31	120	119	1	27	\$1			\$3	\$4	\$72
Phoenixville.....	12,300	143	11.63	92	91	1	1	2			2	7	47
Hanover.....	12,000	132	11.00	84	81	3	1	1			1	7	38
Vandergrift.....	11,800	112	9.49	101	100	1	4						
Bristol.....	11,799	153	12.97	99	99			1			2	7	
Du Bois.....	11,595	158	13.63	100	100	3	7	1	\$1		4	1	50
Coraopolis.....	11,500	180	15.65	102	102		5	2		\$1	13	1	44
Columbia.....	11,400	95	8.33	56	54	2			1			3	34
Arnold.....	11,300	76	6.73	70	69	1	2				3	1	
Charleroi.....	11,260	113	10.04	96	95	1	10				6	1	
Conshohocken.....	11,200	101	9.02	85	83	2	8				2		
Turtle Creek.....	11,100	125	11.26	122	121	1		1					
Larobe.....	10,800	108	10.00	68	67	1	16	1				5	18
Olyphant.....	10,800	167	15.46	86	86								81
Bellevue.....	10,600	174	16.42	149	149		18	1			3	3	
Taylor.....	10,500	163	6.19	65	65								
Lausdowne.....	10,400	156	15.00	144	141	3	8	1			3		
Franklin.....	10,300	186	18.06	94	94								81
Darby.....	10,200	71	6.96	68	65	3		1		4	6		
Waynesboro.....	10,200	116	11.37	74	73	1					3		40
New Brighton.....	10,100	89	8.81	82	82		5	1			2	1	
Indiana.....	10,000	103	10.30	91	91		6					2	3
Lock Haven.....	9,900	128	12.93	68	67	1					1	3	53
Northampton.....	9,900	126	12.73	81	80	1	42	1			2		
Arcbald.....	9,800	85	8.67	84	84						1		
Minersville.....	9,700	39	4.02	35	34	1	2					2	
Tarentum.....	9,700	310	31.96	100	96	4	13				5	2	190

Lansford.....	112	11. 67	85	83	2	25	1	1	1	1	2	255
Swerville.....	9,600	43	31	28	3	10						
Larksville.....	9,500		101	100	1	5	2	2	2	1	1	
Bloomsburg.....	9,300	106	65	65								
Clearfield.....	9,300	75	81	81		7	1	4	4	1	1	
Punkatowney.....	9,268	90	77	44		6		1	1			
Windber.....	9,205	50	54	44		2	1					
Tyrone.....	9,042	81	76	76	1	7		2	2	1	1	
Lansdale.....	9,000	92	82	76	6	7						
Edwardsville.....	8,847	92	89	88		2						
Wilson.....	8,800	81	71	70	1	4	1	4	4	1	1	
Greenville.....	8,700	120	101	100	1	17	1					
Winton.....	8,700	41	41	41								
Monongahela City.....	8,675	70	69	68								
Sharpsburg.....	8,642	222	46	45	1	2						173
Durysa.....	8,600	49	49	49								
Glassport.....	8,600	129	73	73		53	1					
Milton.....	8,552	59	54	52	2	4						
Blakely.....	8,500	36	33	33		2						
Frackville.....	8,500	48	44	44	1	2						
Throop.....	8,300	110	56	56		23						
Milvale.....	8,300	130	72	71	1	20	1	1	1	1	1	35
Titusville.....	8,055	162	90	82	8	34	1	5	5	1	1	31
2,500 to 8,000 population.....	981,285	12,175	8,461	8,336	125	760	69	115	74	256	176	2,255
Rankin.....	7,956	137	97	97				8		3	2	27
West Fritston.....	7,940	68	66	65	1		1				1	
Sayre.....	7,902	51	50	49								
Clingdale.....	7,857	64	55	53	2	4			3			
Kittanning.....	7,808	77	63	63			2			9	2	
Rochester.....	7,728	80	73	72	1	2				1	4	
Palmerston.....	7,673	76	73	73		1		1		1		
Fairmont.....	7,558	120	67	66	1					1	3	40
Huntingdon.....	7,493	198	82	87						1		109
Elwyn.....	7,433	60	51	51		7	1				1	
St. Marys.....	7,310	38	35	33	2							
West Hazleton.....	7,296	101	20	28	1		1	1	1			73
St. Clair.....	7,185	42	34	33	1						2	6
Danville.....	7,164	112	72	72		5			1	1	1	33
Ashtand.....	7,152	87	71	70		15						
Corry.....	7,088	43	42	39	3							
Freeland.....	7,083	79	72	71	1		1				6	
Ashley.....	7,071	86	83	82	1					3		
Mount Oliver.....	7,004	127	111	110	1	9	2				5	
Crafton.....	6,950	32	31	31			1				1	
Luzerne.....												

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population ¹	REVENUE RECEIPTS										Earnings of public-service enterprises
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments
				Total	General property	Licenses and permits						
2,500 to 8,000 population—Contd.												
Coaldale.....	6,921	\$109	\$15.75	\$81	\$60	\$1	\$48					
Scottdale.....	6,714	81	12.06	65	41	4	2	\$1				\$8
Schuylkill Haven.....	6,514	200	30.70	29	28	1	1	1			\$16	2
Lehighton.....	6,490	50	6.09	53	52	1	3	1				162
Cemertville.....	6,487	40	8.19	35	34	1						
Emalus.....	6,419	73	11.37	46	46		1		\$5			
Pleatrn.....	6,317	111	17.57	38	38		3				6	26
Ridgway.....	6,313	90	14.26	60	60				3		2	62
Wilmering.....	6,291	78	12.40	73	72	1					4	1
Brackenridge.....	6,260	110	17.60	34	34		2				1	2
Kane.....	6,232	56	8.99	43	42	1	12				1	
Forty Fort.....	6,224	78	12.53	73	73		2	1			2	
East Pittsburg.....	6,214	86	13.84	84	84		1	1				
Grove City.....	6,166	191	31.03	64	64							
Ford City.....	6,127	178	29.05	48	47	1	10				3	2
Kulpmont.....	6,120	30	4.90	26	26	1	1					116
East Stroudsburg.....	6,099	84	13.77	59	57	2		1				24
Middletown.....	6,086	76	12.49	14	14			1				69
South Williamsport.....	6,038	37	6.11	30	30		6				1	
West View.....	6,028	112	18.58	106	102	4	1		1		4	
Oakmont.....	6,027	88	14.60	79	78	1	5	3			1	
Midland.....	6,007	120	10.98	103	102	1	6	2			4	
Holidaysburg.....	5,969	55	9.21	28	28						1	5
Stroudsburg.....	5,961	47	7.88	43	43					\$1		1
Avalon.....	5,940	69	11.62	63	62	1	1	1	2		3	26
Mount Pleasant.....	5,869	43	7.33	39	39	1	2					1
Bangor.....	5,824	44	7.55	41	39	2		2				
Jersey Shore.....	5,781	72	12.45	41	40	1	28				1	1
Exeter.....	5,724	71	12.40	65	65		6				1	
Beaver.....	5,665	72	12.71	70	70						1	

Mechanicsburg.....	5,647	42	7,44	41	119	41	1	1	1	7	1	6	6
Sewickley.....	5,600	137	24,47	119	32	32	2	2	2	2	1	11	11
Nanty-Glo.....	5,698	45	8,04	32	50	51	1	1	1	1	1	1	1
Bridgeport.....	5,605	57	10,19	57	61	60	1	2	1	1	1	1	1
Gettysburg.....	5,684	61	10,92	58	60	60	1	1	1	1	1	1	1
Summit Hill.....	5,667	61	10,96	60	60	60	1	1	1	1	1	1	1
Nazareth.....	5,605	58	10,54	57	56	56	1	1	1	1	1	1	1
Honesdale.....	5,490	56	10,20	51	51	51	1	1	1	1	1	1	1
Yeadon.....	5,430	133	24,49	117	113	113	4	5	5	8	3	2	2
Brentwood.....	5,381	134	24,90	85	84	84	1	37	1	7	5	5	5
West York.....	5,381	41	7,62	39	36	36	3	1	1	1	1	1	1
Media.....	5,372	137	25,50	67	67	67	11	11	2	3	1	68	27
Morrisville.....	5,368	100	18,63	57	57	57	1	1	1	1	1	1	1
South Brownsville.....	5,314	39	7,34	36	36	36	1	1	1	1	1	1	1
Blairsville.....	5,296	70	13,22	30	28	28	2	5	1	1	2	3	31
McAdoo.....	5,239	24	4,68	16	15	15	1	6	1	1	1	1	1
Forest City.....	5,209	25	4,90	22	21	21	1	1	1	1	1	1	1
Sharpsville.....	5,194	75	14,44	50	49	49	1	5	1	1	1	1	19
DuPont.....	5,161	18	3,49	16	16	16	1	1	1	1	1	1	1
Clifton Heights.....	5,057	43	8,60	41	40	40	1	1	1	1	1	1	1
Ephrata.....	4,988	151	30,27	25	25	25	1	1	1	1	1	1	124
East Conemaugh.....	4,979	52	10,44	16	15	15	1	1	1	1	1	1	34
Avoca.....	4,943	36	7,28	33	33	33	1	3	1	1	1	1	1
Waynesburg.....	4,915	87	17,70	68	67	67	1	18	1	1	1	1	1
West Reading.....	4,908	129	26,23	69	69	69	1	14	2	2	2	2	35
Mount Union.....	4,892	94	11,04	30	29	29	1	2	1	1	1	1	22
Grardville.....	4,891	26	5,32	23	23	23	1	2	1	1	1	1	117
Quakertown.....	4,883	170	34,51	49	47	47	2	5	1	2	2	2	18
Marcus Hook.....	4,867	64	13,13	52	50	50	1	1	1	1	1	1	1
Catsaqua.....	4,851	59	12,16	38	38	38	1	1	1	1	1	1	1
Edgewood.....	4,821	141	29,25	117	116	116	1	18	1	1	1	4	1
Ballstona.....	4,804	66	13,74	59	57	57	2	2	1	1	1	1	1
Jenkintown.....	4,787	106	23,10	70	68	68	2	27	1	1	1	1	23
Springdale.....	4,781	92	19,24	68	65	65	1	1	1	1	1	1	23
Red Lion.....	4,757	46	9,67	38	36	36	1	5	1	1	1	1	1
Johnsburg.....	4,737	58	12,34	29	29	29	1	5	1	1	1	1	1
Narberth.....	4,699	90	19,28	80	79	79	1	1	1	1	1	1	1
Wyoming.....	4,648	45	9,68	44	44	44	1	1	1	1	1	1	1
Monaca.....	4,641	101	21,76	69	68	68	1	1	1	1	1	1	1
Prospect Park.....	4,623	55	11,90	51	50	50	1	1	1	1	1	1	1

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises	
				Total	General property	Licenses and permits								
2,500 to 8,000 population—Contd.														
Doylstown.....	4,577	\$85	\$18.57	\$49			\$9	\$1				\$1	\$1	\$24
Fountain Hill.....	4,568	38	8.32	35									2	
Moosic.....	4,557	25	5.40	20		\$1	4							
Forest Hills.....	4,549	75	16.40	69								5	1	
Dowlingtown.....	4,548	74	16.27	48		1		1				1	5	19
Leechburg.....	4,489	24	5.35	21								3		
Northumberland.....	4,483	24	5.35	23		1								
Glenolden.....	4,482	66	14.73	46		1	14					4	2	
State College.....	4,450	119	26.74	56					\$2	60				
Portage.....	4,432	31	6.99	27					3			1		
Shillington.....	4,401	50	11.36	49		1								
Somerset.....	4,395	75	17.06	47			8	1				1	2	17
Brookville.....	4,387	54	12.31	22			1							30
Palmyra.....	4,377	40	9.14	38		1				1			1	
Verona.....	4,376	56	12.80	49				1				4	2	
Athens.....	4,372	27	6.18	26								1		
Lititz.....	4,368	38	8.93	24								1		
Shippensburg.....	4,345	44	10.13	22		1						1	1	14
Pen Argyl.....	4,310	40	9.28	38								2		20
New Cumberland.....	4,283	30	7.00	27		2		1						
Aspinwall.....	4,263	140	32.84	44										
Gilberton.....	4,227	39	9.23	39		3		1				1	3	88
Trafford.....	4,187	29	6.93	26		2								
Lemoyne.....	4,171	21	5.03	20								1		
Shadysburg.....	4,134	36	8.71	23		1						1	1	11
Howarda.....	4,104	45	10.96	36								1	5	5
Renovo.....	3,947	80	7.60	36			1					1	1	13
Randler.....	3,944	72	18.26	54		1		1						
Boyerstown.....	3,943	60	12.68	32						17				18
Elizabethtown.....	3,940	36	9.14	32										
Bridgeville.....	3,939	34	8.63	28		1	6			1				

Norwood.....	3,878	40	10.31	35	34	1	2	3	1	21
Masontown.....	3,873	22	18.26	10	10	1	1	1	1	21
Ingram.....	3,866	47	12.16	45	44	1	1	10	1	16
Souderton.....	3,861	59	12.30	32	32	1	2	1	1	15
Hellertown.....	3,851	48	12.46	19	19	1	34	1	1	15
Sharon Hill.....	3,825	84	11.06	43	43	1	21	1	1	13
Castle Shannon.....	3,810	53	13.01	31	31	1	1	1	10	13
Union City.....	3,788	47	12.41	23	23	1	1	1	1	13
Mayfield.....	3,774	11	2.91	10	10	1	1	1	1	13
East Mauch Chunk.....	3,750	21	5.62	21	21	1	1	1	1	13
Royersford.....	3,719	33	8.87	32	32	1	1	1	1	17
North East.....	3,670	53	14.44	35	35	1	1	1	1	17
Wellsboro.....	3,643	42	11.53	37	37	1	5	1	1	17
Hamburg.....	3,637	86	23.65	30	30	1	1	1	1	48
Bentleyville.....	3,609	17	4.71	16	16	1	16	1	1	48
Phillipsburg.....	3,600	45	12.50	29	29	1	1	1	1	48
Penbrook.....	3,567	27	7.57	25	25	1	7	1	1	48
West Homestead.....	3,552	64	18.02	54	53	1	1	1	1	48
Birdsboro.....	3,542	24	6.78	24	24	1	1	1	1	48
Manheim.....	3,520	24	6.82	23	23	1	1	1	1	48
Jermyn.....	3,519	18	5.12	18	18	1	1	1	1	48
Port Vue.....	3,510	66	18.80	61	61	1	9	1	1	48
Barnesboro.....	3,506	42	11.98	29	29	1	1	1	1	48
Reynoldsville.....	3,480	25	10.92	25	25	1	3	1	1	48
Parkside.....	3,463	112	32.34	39	39	1	1	1	1	48
Gallitzin.....	3,458	20	6.78	19	19	1	1	1	1	48
Irwin.....	3,443	35	10.17	33	32	1	1	1	1	48
Apollo.....	3,406	34	9.98	32	32	1	2	1	1	48
Swarthmore.....	3,405	62	18.21	57	56	1	15	1	1	48
Westmont.....	3,388	70	20.66	53	53	1	1	1	1	48
Dale.....	3,364	22	6.54	21	21	1	1	1	1	48
Ridley Park.....	3,356	81	24.14	62	60	1	11	1	1	48
Folk.....	3,337	1	3.30	1	1	1	1	1	1	48
Lewistown.....	3,308	27	8.16	26	26	1	1	1	1	48
McDonald.....	3,281	43	13.11	30	29	1	12	1	1	48
Coplay.....	3,279	13	3.96	13	13	1	1	1	1	48
Freedom.....	3,227	26	8.06	25	25	1	1	1	1	48
South Fork.....	3,227	19	5.89	18	17	1	1	1	1	48
Port Carbon.....	3,225	14	4.34	14	14	1	1	1	1	48
Laureldale.....	3,209	22	6.86	17	17	1	1	1	1	48

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY, BOROUGH, OR TOWN	Estimated population 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises			
				Total	General property	Licenses and permits										
2,000 to 8,000 population—Cont'd.																
Mauch Chunk.....	3,206	\$36	\$11.23	\$25	\$24	\$1										
Susquehanna Depot.....	31	40	9.68	23	23			\$7						\$4	\$6	
Clarion.....	3,203	40	12.50	19	18	1		1							1	
East Lansdowne.....	3,198	39	12.31	38	38					\$20						
Curwensville.....	3,140	20	6.37	19	19											
Camp Hill.....	3,111	27	8.68	25	25											
Wyalusing.....	193	193	62.04	94	93	1										
Southwest Greensburg.....	3,105	27	8.70	25	25			82						1	1	3
Kennett Square.....	3,091	53	17.15	32	31	1		1								\$12
Burnham.....	3,069	18	5.83	17	17					\$2						19
North Belvernorton.....	3,072	19	6.18	16	15											
Meyersdale.....	3,045	22	7.18	21	20	1		3								
Elizabethtown.....	3,063	43	15.67	32	32			1								
Derry.....	3,046	26	8.54	15	15			10							1	15
Hummelstown.....	3,036	19	6.26	18	18											
Lykens.....	3,033	15	4.95	12	12					1						
Mount Penn.....	3,017	45	14.92	42	42			1		2						
Patton.....	2,988	38	12.72	14	14			1						1	1	21
Spring City.....	2,983	28	9.45	27	27											
Williamstown.....	2,958	12	4.06	11	11										1	
Bedford.....	2,953	37	12.53	16	16											
West Newton.....	2,943	21	7.11	20	19	1							3	1		17
Elizabeth.....	2,939	23	7.83	19	19			3								
Emporium.....	2,929	30	10.24	13	13									1	15	
East McKeesport.....	2,922	19	6.50	18	18											
Millersburg.....	2,909	18	6.19	17	17					1						
North Charlarol.....	2,879	15	5.21	14	14											
Brownsville.....	2,869	26	9.06	25	25					1						
Wesleyville.....	2,854	39	13.67	22	22											
Dallastown.....	2,849	24	8.42	21	20	1				1					5	

Kutztown.....	18	6.34	15	1	1	1	1	1	1	3
Sellersgrove.....	2,797	6.44	17	1	1	1	1	1	1	3
Youngwood.....	2,797	6.44	17	1	1	1	1	1	1	3
Leedsdale.....	2,774	6.37	24	1	1	1	1	1	1	3
Fresport.....	2,772	6.35	18	1	1	1	1	1	1	3
West Wyoming.....	2,769	6.35	20	1	1	1	1	1	1	3
Sugar Notch.....	2,768	6.35	20	1	1	1	1	1	1	3
Spangler.....	2,761	6.16	16	1	1	1	1	1	1	3
Ferndale.....	2,742	6.16	17	1	1	1	1	1	1	3
Coudersport.....	2,740	10.96	30	11	11	11	11	11	11	3
Roaring Spring.....	2,724	9.91	18	1	1	1	1	1	1	3
Mount Joy.....	2,716	8.47	14	1	1	1	1	1	1	3
Montoursville.....	2,710	8.86	14	1	1	1	1	1	1	3
Ensworth.....	2,709	15.87	33	7	7	7	7	7	7	3
North Catasauqua.....	2,700	4.44	11	1	1	1	1	1	1	3
Brookway.....	2,690	3.35	6	1	1	1	1	1	1	3
Clymer.....	2,672	5.61	15	1	1	1	1	1	1	3
Hatboro.....	2,651	35.46	26	1	1	1	1	1	1	3
Oxford.....	2,608	13.81	24	1	1	1	1	1	1	3
Clarks Summit.....	2,604	6.14	13	1	1	1	1	1	1	3
Myerstown.....	2,593	7.71	20	1	1	1	1	1	1	3
West Conshohocken.....	2,579	9.69	15	1	1	1	1	1	1	3
Ballwood.....	2,560	7.03	11	1	1	1	1	1	1	3
Greencastle.....	2,557	7.43	10	1	1	1	1	1	1	3
New Philadelphia.....	2,557	10.17	26	1	1	1	1	1	1	3
Weatherly.....	2,531	27.66	18	1	1	1	1	1	1	3
South Greensburg.....	2,520	12.30	28	1	1	1	1	1	1	3
South Connelville.....	2,516	4.37	11	1	1	1	1	1	1	3
Upland.....	2,500	5.20	13	1	1	1	1	1	1	3
Less than 2,500 population.....	558,410	8.80	3,728	174	34	76	6	80	78	740

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes poll and occupation taxes.

3 Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays			
				Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous					
Grand total				\$681,925	\$70.13	1,845,950	\$47,534	\$47,392	\$19,802	\$66,084	\$53,080	\$196,960	\$2,116	\$6,959	\$13,337	\$9,808	\$59,006	\$155,161
State government				165,691	17.05	1,121,272	10,023	8,762	3,749	20,872	22,957	45,612	124	317	4,270	37	2,810	41,609
Counties				80,418	10.37	45,749	18,763	2,476	307	9,539	11,900	100	100	737	1,917	37	8,971	25,661
Cities, boroughs, and towns				219,705	31.65	117,549	18,049	36,154	14,980	22,708	10,768	1,815	1,709	5,744	5,622	9,536	32,222	60,398
School districts				187,046	(1)	152,960	699		768			149,623	183	161	1,528		12,586	21,500
Townships				19,845	(1)	12,965										14	1,491	5,375
Poor districts				8,315	(1)	7,455					7,455					221	267	15
Delaware River Joint Commission				905	(1)											669		
ADAMS				831	22.10	755	80	9	5	133	68	455			5	11	40	25
County				170	4.52	157	69		1	15	68				4	4	13	
Cities, boroughs, and towns				79	5.60	59	11	9	4	34					1	11	9	
School districts				476	(1)	455						455					11	10
Townships				106	(1)	84				84							7	15
ALLEGHENY				108,233	76.95	63,100	7,801	8,852	4,270	8,592	4,717	24,273	640	1,838	2,117	3,398	10,911	30,824
County				31,606	22.47	12,448	5,292	455	42	3,501	1,900	10	26	635	617	37	4,456	14,665
Cities, boroughs, and towns				42,453	36.43	23,463	2,448	8,397	4,125	4,179	1,268		614	1,203	1,229	3,347	3,884	11,769
School districts				30,970	(1)	24,728	91		103			24,263			271	14	2,322	3,920
Townships				1,591	(1)	912				912							186	480
Poor districts				1,613	(1)	1,549					1,549						64	
ARMSTRONG				2,465	30.85	1,779	167	57	21	293	105	1,080	9	6	41	92	167	427
County				445	5.57	213	131	21	1	8	31						63	169
Cities, boroughs, and towns				385	11.04	240	36	36	20	113			7	4	24	92	19	14
School districts				1,365	(1)	1,080						1,080					67	218
Townships				212	(1)	172				172							14	26
Poor districts				78	(1)	74					74						4	

BEAVER	5,991	38,53	4,912	736	263	87	734	381	2,612	25	21	53	32	618	429
County.....	978	6,29	735	266	39	5	212	182	---	1	---	---	---	223	30
Cities, boroughs, and towns.....	1,491	12,57	1,240	470	224	82	396	---	---	24	21	23	32	148	71
School districts.....	3,092	(f)	2,612	---	---	---	---	---	2,612	---	---	---	---	215	265
Townships.....	231	(f)	126	---	---	---	126	---	---	---	---	---	---	32	73
Poor districts.....	199	(f)	199	---	---	---	---	199	---	---	---	---	---	---	---
BEDFORD	964	25,84	808	68	3	2	141	57	525	1	2	9	21	40	95
County.....	176	4,72	158	59	---	2	30	57	---	1	2	7	---	18	---
Cities, boroughs, and towns.....	73	7,85	33	9	3	---	19	---	---	---	---	2	21	15	17
School districts.....	609	(f)	525	---	---	---	---	---	525	---	---	---	---	69	2
Townships.....	106	(f)	92	---	---	---	92	---	---	---	---	---	---	5	9
BERKS	12,526	52,86	7,093	823	620	399	910	612	3,347	46	164	172	404	1,023	4,009
County.....	4,004	16,89	1,402	502	97	61	83	598	---	3	5	53	---	307	2,295
Cities, boroughs, and towns.....	3,654	22,24	1,962	277	523	305	592	14	---	43	131	77	404	323	965
School districts.....	4,509	(f)	3,494	44	---	33	---	---	3,347	---	28	42	---	382	633
Townships.....	362	(f)	235	---	---	---	235	---	---	---	---	---	---	11	116
BLAIR	5,232	36,90	4,020	374	344	112	452	442	2,061	10	32	193	150	550	512
County.....	841	5,93	730	232	51	4	110	260	---	1	2	70	---	28	83
Cities, boroughs, and towns.....	1,557	14,42	907	137	293	86	267	5	---	25	94	150	---	244	256
School districts.....	2,547	(f)	2,131	5	---	22	---	---	2,061	9	5	29	---	269	147
Townships.....	103	(f)	75	---	---	---	75	---	---	---	---	---	---	8	20
Poor districts.....	184	(f)	177	---	---	---	---	177	---	---	---	---	---	1	6
BRADFORD	1,905	38,85	1,540	124	64	5	205	102	1,006	7	---	27	9	96	280
County.....	488	9,95	291	104	34	---	37	102	---	2	---	12	---	42	155
Cities, boroughs, and towns.....	1,76	7,59	129	20	30	5	54	---	---	5	---	15	9	16	22
School districts.....	1,092	(f)	1,006	---	---	---	---	---	1,006	---	---	---	---	31	55
Townships.....	149	(f)	114	---	---	---	114	---	---	---	---	---	---	7	28
Bucks	3,444	34,72	2,639	284	88	46	578	139	1,444	3	6	51	236	161	408
County.....	592	5,97	529	244	25	25	106	137	---	2	2	2	13	7	96
Cities, boroughs, and towns.....	720	16,25	398	40	63	46	204	2	---	1	4	38	---	52	34
School districts.....	1,704	(f)	1,444	---	---	---	---	---	1,444	---	---	---	---	82	178
Townships.....	428	(f)	268	---	---	---	268	---	---	---	---	---	---	20	140
BUTLER	2,682	33,11	2,207	272	112	17	429	129	1,196	11	12	29	41	217	217
County.....	380	7,16	435	152	25	1	126	129	---	1	1	20	---	80	45
Cities, boroughs, and towns.....	1,943	14,61	1,299	120	87	16	140	---	---	10	11	9	41	74	35
School districts.....	1,253	(f)	1,196	---	---	---	---	---	1,196	---	---	---	---	36	51
Townships.....	276	(f)	163	---	---	---	163	---	---	---	---	---	---	27	86
JAMBERA	7,702	38,18	5,997	695	498	214	637	464	3,340	3	31	115	87	1,037	671
County.....	1,712	18,39	1,139	479	63	4	77	462	---	3	---	45	---	307	266
Cities, boroughs, and towns.....	1,772	13,20	1,229	181	433	192	341	2	---	---	27	43	87	283	173
School districts.....	3,945	(f)	3,410	25	---	18	---	---	3,340	---	---	27	---	367	168
Townships.....	363	(f)	219	---	---	---	219	---	---	---	---	---	---	80	64

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
CAMERON.....	\$186	\$35.05	\$175	\$21	\$6	\$3	\$26	\$14	\$99	\$1			\$5	\$4	\$7
County.....	33	6.22	33	21	1		3	6					2		
Cities, boroughs, and towns.....	26	8.10	26		5	3	14			1			3		
School districts.....	106	(3)	99						99					4	3
Townships.....	13	(3)	9				9								4
Poor districts.....	8	(3)	8					8							
CARBON.....	2,101	33.09	1,639	164	69	32	215	84	1,044		\$16	15	\$28	194	240
County.....	461	7.26	205	121	18	1	31	21				1	12	96	160
Cities, boroughs, and towns.....	382	8.89	284	43	51	31	141					15	3	45	25
School districts.....	1,126	(3)	1,044						1,044					49	33
Townships.....	68	(3)	43				43					3		3	
Poor districts.....	64	(3)	63					63						1	
CENTEE.....	1,354	29.06	1,088	140	32	6	161	95	627	3	2	22	12	55	199
County.....	231	4.96	193	104	15	2	28	31		3	1	9	9	11	27
Cities, boroughs, and towns.....	240	13.88	145	36	17	4	72	2			1		13	12	71
School districts.....	740	(3)	627						627					27	86
Townships.....	80	(3)	61				61							4	15
Poor districts.....	63	(3)	62					62						1	
CHESTER.....	5,045	39.23	3,764	371	235	73	743	220	2,041	1	34	46	115	326	840
County.....	971	7.55	883	287	129	6	208	215			7	31		25	63
Cities, boroughs, and towns.....	987	15.80	534	84	106	67	229	5		1	27	15	115	104	234
School districts.....	2,513	(3)	2,041						2,041					169	303
Townships.....	574	(3)	306				306							28	240

CLARION	967	815	74	14	1	172	51	491	2	10	11	56	75
County	196	5,39	63	6	1	65	13	---	2	8	---	28	1
Cities, boroughs, and towns	120	9,76	11	8	1	33	---	---	---	2	11	9	45
School districts	521	(*)	---	---	---	---	---	491	---	---	---	10	20
Townships	91	(*)	---	---	---	74	---	---	---	---	---	9	8
Poor districts	39	(*)	---	---	---	---	38	---	---	---	---	---	1
CLEARFIELD	2,070	23,87	209	52	14	243	167	1,111	5	36	29	148	44
County	368	4,24	169	23	2	54	33	---	1	29	---	55	2
Cities, boroughs, and towns	271	7,71	40	29	12	90	---	---	5	7	29	30	18
School districts	1,163	(*)	1,111	---	---	---	---	1,111	---	---	---	43	9
Townships	127	(*)	---	---	---	99	---	---	---	---	---	14	14
Poor districts	141	(*)	134	---	---	---	134	---	---	---	---	6	1
CLINTON	893	28,70	76	53	4	97	100	408	4	7	15	44	48
County	150	4,64	55	29	2	8	38	---	3	1	6	---	8
Cities, boroughs, and towns	155	7,89	21	24	2	58	---	---	1	6	15	10	11
School districts	442	(*)	---	---	---	---	---	408	---	---	---	20	8
Townships	51	(*)	---	---	---	31	---	---	---	---	---	2	18
Poor districts	65	(*)	---	---	---	---	62	---	---	---	---	---	3
COLUMBIA	1,496	30,57	97	50	27	275	65	729	1	16	24	121	84
County	277	8,96	75	6	2	111	42	---	1	9	---	31	31
Cities, boroughs, and towns	331	8,76	22	44	25	66	---	---	---	7	24	20	42
School districts	835	(*)	---	---	---	---	---	729	---	---	---	68	38
Townships	189	(*)	---	---	---	98	---	---	---	---	---	2	9
Poor districts	23	(*)	---	---	---	---	23	---	---	---	---	---	---
CRAWFORD	2,542	40,09	190	95	53	333	135	1,071	6	11	108	177	356
County	450	7,10	129	21	6	57	135	---	2	3	11	76	10
Cities, boroughs, and towns	632	(*)	51	74	47	121	---	---	4	8	108	54	159
School districts	1,257	(*)	---	---	---	---	---	1,071	---	---	---	32	154
Townships	203	(*)	---	---	---	155	---	---	---	---	---	15	33
CUMBERLAND	1,894	27,10	188	51	17	257	98	913	8	18	10	141	193
County	335	4,79	151	---	---	21	98	---	1	13	32	32	17
Cities, boroughs, and towns	318	7,73	37	51	15	141	---	---	7	5	10	15	37
School districts	1,108	(*)	---	---	---	---	---	913	---	---	---	87	108
Townships	133	(*)	---	---	---	95	---	---	---	---	---	7	31
DAUPHIN	7,027	42,00	694	447	344	819	419	2,639	34	121	221	528	747
County	1,432	8,56	378	49	40	282	409	---	7	3	39	45	180
Cities, boroughs, and towns	2,379	19,16	200	398	286	424	10	---	2	118	28	259	433
School districts	3,033	(*)	26	---	18	---	---	2,639	25	37	221	219	69
Townships	183	(*)	---	---	---	113	---	---	---	---	---	5	65
DELAWARE	16,280	54,52	1,078	663	205	2,419	519	5,036	13	26	108	1,863	4,572
County	3,878	12,99	1,519	228	4	143	252	---	3	41	252	239	2,120
Cities, boroughs, and towns	2,768	18,16	211	435	184	655	11	---	11	20	49	369	765
School districts	6,868	(*)	19	---	17	---	---	5,036	2	3	18	676	1,097
Townships	2,489	(*)	---	---	---	1,621	---	---	---	---	---	306	562
Poor districts	287	(*)	---	---	---	---	256	---	---	---	---	3	28

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments														
		Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays		
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous
ELK		\$1, 119	\$33.47	\$870	\$70	\$35	\$5	\$141	\$115	\$496	\$4	\$1	\$3	\$96	\$43	\$110
County		119	3.56	111	56	6		34	12				3		8	
Cities, boroughs, and towns		269	14.55	111	14	29	5	58			4	1		96	7	55
School districts		564	(5)	496						496					25	43
Townships		64	(5)	49				49							3	12
Poor districts		103	(5)	103					103							
ERIE		10, 442	\$8.34	5, 901	726	670	291	569	588	2, 820	64	58	115	434	962	3, 145
County		1, 390	7.77	1, 134	424	60	4	65	536		2	2	41		196	60
Cities, boroughs, and towns		4, 867	33.86	1, 609	263	610	245	341	52		3	44	51	434	455	2, 389
School districts		3, 934	(5)	2, 995	39		42			2, 820	59	12	23		268	671
Townships		251	(5)	163				163							43	
FAYETTE		5, 240	\$6.16	4, 389	491	212	22	539	308	2, 729	24	4	60	13	444	394
County		1, 102	5.50	795	412	52	4	133	156				32		192	115
Cities, boroughs, and towns		566	9.13	435	79	100	18	128			18	4	28	13	63	55
School districts		2, 971	(5)	2, 729						2, 729					147	95
Townships		449	(5)	278				278							42	129
Poor districts		152	(5)	152					152							
FOREST		186	\$5.91	172	17	3	3	26	13	113					3	11
County		26	5.02	25	16	3		5	1						1	
Cities, boroughs, and towns		4	5.97	4	1			3								8
School districts		123	(5)	113						113					2	2
Townships		21	(5)	18				18							1	
Poor districts		12	(5)	12					12							

FRANKLIN	1,835	28.02	1,375	162	67	23	203	109	780	2	4	25	123	99	238
	307	4.69	273	115	13	1	19	109				16		8	26
	460	15.92	216	47	54	22	78				4	9	123	38	83
	983	(b)	780						780					43	110
	135	(b)	106				106							10	19
FULTON	211	22.86	184	18	2		26	6	132					5	22
	41	4.44	28	17	2			5	4					1	12
	4	5.21	2	1			1								2
	137	(b)	132						132					3	2
	27	(b)	20				20							1	6
GREENE	2,002	45.92	1,448	136	30	4	411	129	724	2	5	7	1	126	427
	587	13.46	296	119	19	2	15	129						38	253
	102	11.15	76	17	11	2	44							14	11
	775	(b)	724						724					33	18
	538	(b)	352				352							41	145
HUNTINGDON	996	25.52	766	77	11	2	120	50	493		3	10	58	84	88
	168	4.31	142	62	2		20	50						8	18
	171	9.13	74	15	9	2	43				3	2	58	36	3
	985	(b)	493						493					32	60
	72	(b)	57				57							8	7
INDIANA	2,490	33.03	1,683	211	46	7	290	91	1,037	7	3	21	28	336	443
	653	8.66	358	178	19	1	51	91				15		166	129
	203	8.38	127	33	27	6	46				2	6	28	34	14
	1,176	(b)	1,037						1,037					94	75
	458	(b)	161				161							72	225
JEFFERSON	1,517	29.11	1,300	165	49	9	219	102	742	6	3	5	35	129	53
	285	5.72	245	120	11	1	90	15						33	
	237	6.86	792	45	38	8	60				2	3		21	
	78	(b)	792						742		4	2	35	24	21
	87	(b)	86				60							25	20
JUNIATA	325	22.69	292	30	9	1	43	24	170			15		12	21
	60	4.19	15	26	8		3	4				15		4	
	16	5.63	16	4	1		10								
	190	(b)	170						170					2	18
	34	(b)	30				30							1	3
LACKAWANNA	12,575	39.99	9,940	1,152	1,176	480	878	1,070	4,748	44	174	218	61	891	1,684
	1,517	4.82	1,332	701	62	3	136	336						101	84
	3,762	13.00	2,891	395	1,114	441	649	6			4	98		273	537
	6,013	(b)	4,896	56		36					40	170	61	443	674
	113	(b)	83				88		4,748			56		4	16
See footnotes at end of table.	1,171	(b)	728					728						70	373

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries			Recreation	Miscellaneous
LANCASTER.....	\$6,488	\$32.31	\$4,485	\$424	\$286	\$74	\$895	\$326	\$2,373	\$15	\$19	\$73	\$456	\$1,194
County.....	1,318	6.56	987	286	32	3	314	311	---	4	2	35	66	66
Cities, boroughs, and towns.....	1,867	18.05	748	125	254	64	253	15	---	1	17	19	353	636
School districts.....	2,697	(⁶)	2,422	13	---	7	---	---	2,373	10	---	19	233	42
Townships.....	606	(⁶)	328	---	---	---	328	---	---	---	---	---	27	251
LAWRENCE.....	4,034	40.62	3,065	327	267	105	291	300	1,641	34	24	76	304	523
County.....	555	5.59	383	220	28	---	17	86	---	4	---	28	56	116
Cities, boroughs, and towns.....	1,205	17.37	674	87	239	94	169	2	---	30	24	19	142	317
School districts.....	1,900	(⁶)	1,691	20	---	11	---	---	1,641	---	---	19	72	47
Townships.....	1,511	(⁶)	1,05	---	---	---	105	---	---	---	---	---	162	42
Poor districts.....	223	(⁶)	212	---	---	---	---	212	---	---	---	---	4	1
LEEANON.....	1,820	26.84	1,581	141	90	30	334	109	857	1	9	10	114	90
County.....	308	4.54	280	90	14	4	95	66	---	1	2	8	28	28
Cities, boroughs, and towns.....	364	9.19	297	51	76	26	134	1	---	---	7	2	27	5
School districts.....	935	(⁶)	857	---	---	---	---	---	857	---	---	---	50	28
Townships.....	159	(⁶)	105	---	---	---	105	---	---	---	---	---	8	46
Poor districts.....	54	(⁶)	42	---	---	---	---	42	---	---	---	---	1	11
LEHIGH.....	7,878	44.48	4,751	505	454	227	626	569	2,138	28	93	101	749	2,165
County.....	1,839	10.67	1,371	309	64	3	104	558	---	3	2	34	168	644
Cities, boroughs, and towns.....	2,431	19.72	1,223	168	390	214	317	11	---	---	54	39	213	697
School districts.....	3,312	(⁶)	2,246	28	---	20	---	---	2,138	25	7	28	298	794
Townships.....	246	(⁶)	205	---	---	---	205	---	---	---	---	---	11	30

LUZERNE	18,169	32.99	15,021	1,480	864	290	1,947	2,418	7,735	32	97	168	6	1,265	1,887
County.....	2,846	6.26	2,046	1,009	78	10	3,063	668				20	321	321	470
Cities, boroughs, and towns.....	3,283	10.14	2,466	1,436	786	247	806	3		19	93	72	6	388	402
School districts.....	9,067	(c)	7,886	35		33	778		7,735	13	4	66		439	762
Townships.....	2,067	(c)	1,849					1,849						84	49
Poor districts.....		(c)												53	165
LYCOMING	3,398	35.69	2,622	282	248	76	371	190	1,331	20	42	62	20	176	580
County.....	883	15.12	439	180	14	23	128	66				2	25	28	118
Cities, boroughs, and towns.....	1,043	15.13	772	89	234	40	104	65		19	39	22	20	70	281
School districts.....	1,597	(c)	1,373	13		13	79		1,331	1		15		76	148
Townships.....	116	(c)	59											4	33
Poor districts.....	59	(c)													
McKEAN	2,978	52.99	2,043	166	70	50	604	174	943		12	24	51	112	772
County.....	537	9.56	428	95	8	8	273	53			2	9		23	86
Cities, boroughs, and towns.....	520	15.53	351	71	62	42	132	19		10	15	15	51	24	94
School districts.....	1,104	(c)	943						943					48	203
Townships.....	604	(c)	199				199							16	389
Poor districts.....	123	(c)	122					122						1	
MERCER	3,562	35.55	2,795	233	236	82	347	254	1,538	18	11	26	86	397	284
County.....	788	7.86	601	202	60	3	66	250		1	2	13		146	42
Cities, boroughs, and towns.....	853	12.30	558	81	176	79	183	4		17	6	13	86	114	95
School districts.....	1,739	(c)	1,538						1,538		5			130	71
Townships.....	1,182	(c)	98				98							8	76
MIFLIN	888	21.19	785	50	21	4	113	101	494			2		66	37
County.....	120	2.86	104	44	1	1	24	32				2		16	
Cities, boroughs, and towns.....	91	4.91	67	6	20	3	38							17	7
School districts.....	541	(c)	494						494					20	18
Townships.....	67	(c)	51				51							4	12
Poor districts.....	69	(c)	69					69							
MONROE	1,217	41.97	856	69	15	7	227	88	434	1	1	14	13	92	256
County.....	213	7.34	154	59	3	1	67	15				9		19	40
Cities, boroughs, and towns.....	163	11.80	87	10	12	6	52			1	1	5	13	23	30
School districts.....	643	(c)	434						434					30	170
Townships.....	124	(c)	108				108							3	3
Poor districts.....	84	(c)	73					73						8	
MONTGOMERY	14,568	52.55	9,190	851	366	88	2,793	370	4,595	13	23	91	31	772	4,575
County.....	3,036	1.615	1,615	685	117	7	395	369			5	37		4	1,417
Cities, boroughs, and towns.....	2,431	19.96	1,045	157	249	77	493	1		8	18	42	31	141	1,214
School districts.....	6,236	(c)	4,625	9		4			4,595	5		12		554	1,056
Townships.....	2,866	(c)	1,905				1,905							73	1,888

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
MONTGOMERY	\$346	\$23.70	\$273	\$24	\$4	\$2	\$42	\$44	\$154				\$3	\$4	\$18	\$51
County	56	3.84	39	22			5	9					3		2	15
Cities, boroughs, and towns	48	6.52	25	2	4	2	17							4	6	13
School districts	183	(4)	164						154						9	26
Townships	24	(4)	20				20								6	3
Poor districts	35	(4)	35					35							1	
NORTHAMPTON	7,408	43.07	5,685	697	617	232	834	609	2,473	\$60	\$57	106	148		1,026	549
County	1,793	10.42	1,425	407	174	3	196	602			8	35			278	90
Cities, boroughs, and towns	2,344	16.00	1,522	260	443	207	497	7		34	34	40	148		390	284
School districts	3,042	(4)	2,597	30		22			2,473	26	15	31			337	108
Townships	229	(4)	141				141								21	67
NORTHUMBERLAND	4,445	34.30	3,856	404	121	38	691	625	1,924		9	44	8		271	310
County	1,061	8.19	955	337	8	4	300	265			4	37			42	64
Cities, boroughs, and towns	495	6.23	430	67	113	34	181	23			5	7	8		44	13
School districts	2,283	(4)	1,924						1,924						158	201
Townships	239	(4)	210				210	337			4	25	4		4	7
Poor districts	367	(4)	337												23	
PERRY	532	24.47	480	34	9	1	91	28	314	1		2	15		22	15
County	80	3.68	76	30	5		11	28		1		1			4	
Cities, boroughs, and towns	54	6.61	33	4	4	1	23						15		4	
School districts	332	(4)	314						314						12	6
Townships	66	(4)	57				57								2	7

PHILADELPHIA											
County.											
Cities, boroughs, and towns (city of Philadelphia).....	123,563	82,20	92,840	10,433	18,553	7,537	7,570	9,714	30,550	750	41,430
School districts.....	37,574	62,85	62,136	10,199	18,553	7,182	7,570	9,230	1,815	750	36,720
Poor districts.....	37,487	(c)	30,220	234	355	355	484	484	28,735	2,644	4,710
PIKE											
County.....	369	48,55	309	34	7	96	19	151	1	1	47
Cities, boroughs, and towns.....	85	11,18	67	29	2	31	3	3	3	3	15
School districts.....	22	8,24	21	5	5	11	11	1	1	1	1
Townships.....	177	(c)	151	54	54	54	54	151	8	8	18
Poor districts.....	16	(c)	16	16	16	16	16	16	2	2	13
POTTER											
County.....	608	34,76	526	48	5	84	58	322	3	3	63
Cities, boroughs, and towns.....	66	3,77	63	42	6	11	11	3	3	3	38
School districts.....	37	10,76	41	6	5	1	25	322	2	2	3
Townships.....	329	(c)	322	53	53	53	53	53	5	5	22
Poor districts.....	47	(c)	47	47	47	47	47	47	4	4	4
SCHUYLKILL											
County.....	8,539	35,80	6,127	708	285	82	683	550	3,719	14	1,528
Cities, boroughs, and towns.....	1,763	7,39	1,368	546	80	6	105	550	6	6	24
School districts.....	1,489	9,32	1,873	162	205	76	411	411	8	8	131
Townships.....	5,066	(c)	3,719	167	167	167	167	167	253	253	177
Poor districts.....	221	(c)	167	167	167	167	167	167	280	280	1,067
SNYDER											
County.....	476	24,92	411	34	8	70	41	244	18	18	47
Cities, boroughs, and towns.....	87	4,55	53	29	3	8	6	6	5	5	31
School districts.....	283	6,30	32	5	3	24	24	244	1	1	2
Townships.....	60	(c)	247	47	47	47	47	47	11	11	3
Poor districts.....	36	(c)	35	35	35	35	35	35	1	1	12
SOMERSET											
County.....	2,126	26,32	1,814	192	31	14	287	70	1,195	2	120
Cities, boroughs, and towns.....	445	5,51	183	13	13	11	79	70	4	4	31
School districts.....	206	6,60	125	29	18	3	69	69	2	2	19
Townships.....	1,269	(c)	1,195	139	139	139	139	139	31	31	35
Poor districts.....	206	(c)	139	139	139	139	139	139	18	18	49
SULLY											
County.....	228	30,40	205	25	3	34	18	124	1	1	14
Cities, boroughs, and towns.....	34	4,53	33	22	2	5	3	3	1	1	1
School districts.....	136	10,88	9	3	1	5	5	124	3	3	10
Townships.....	29	(c)	124	24	24	24	24	24	2	2	3
Poor districts.....	16	(c)	15	15	15	15	15	15	1	1	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals and corrections	Schools	Libraries	Recreation	Miscellaneous		
SUSQUEHANNA	\$1,156	\$34.20	\$980	\$86	\$15	\$3	\$109	\$94	\$612	\$2	\$1	\$8	\$90	\$96
County	178	5.27	138	70	1	1	37	19	2	2	1	7	40	2
Cities, boroughs, and towns	82	5.15	71	16	14	2	36	2				1	9	86
School districts	723	(^o)	612						612				25	
Townships	110	(^o)	96				96						6	
Poor districts	63	(^o)	63					63						8
TOTAL	1,269	39.82	1,010	76	13	4	194	127	592		1	3	58	193
County	263	8.25	169	63	2	1	56	43			1	3	19	75
Cities, boroughs, and towns	98	8.11	72	13	11	3	45						11	7
School districts	693	(^o)	592						592				8	85
Townships	131	(^o)	93				93						16	26
Poor districts	84	(^o)	84					84					12	
UNION	474	26.78	377	33	9	1	58	51	219		1	5	24	59
County	75	4.24	46	27	3	3	5	6			1	4	14	29
Cities, boroughs, and towns	74	12.55	31	6	6	1	17					1	3	16
School districts	228	(^o)	219						219				24	
Townships	51	(^o)	36				36						8	
Poor districts	46	(^o)	45					45					2	13
VENANGO	2,367	37.04	1,663	160	85	18	261	103	1,007	1	11	17	59	164
County	386	6.04	190	97	22	1	8	39		1	1	11	67	139
Cities, boroughs, and towns	602	15.27	281	63	63	17	122				10	6	59	45
School districts	1,139	(^o)	1,007						1,007					93
Townships	173	(^o)	131				131						13	39
Poor districts	67	(^o)	64					64					13	29
														3

WARREN												
County	1,475	35.37	1,215	113	61	6	183	63	774	1	6	95
Cities, boroughs, and towns	240	8.86	200	83	3	1	43	63	---	---	---	48
School districts	115	8.89	155	30	58	5	84	---	---	1	0	0
Townships	902	(*)	774	---	---	---	---	---	774	---	---	37
Poor districts	108	(*)	86	---	---	---	86	---	---	---	---	15
WASHINGTON												
County	7,082	34.13	5,201	616	230	67	655	465	3,194	3	7	598
Cities, boroughs, and towns	1,489	7.13	1,082	494	36	3	47	465	---	---	---	1,190
School districts	1,019	8.87	1,696	122	194	64	289	---	---	3	7	204
Townships	3,993	(*)	3,194	---	---	---	319	---	3,194	---	---	174
Poor districts	576	(*)	319	---	---	---	---	---	---	---	---	591
WAYNE												
County	873	30.52	741	69	22	2	175	35	429	1	1	41
Cities, boroughs, and towns	165	5.77	139	57	10	---	62	4	---	1	---	10
School districts	123	13.84	68	12	12	2	39	---	---	---	---	16
Townships	460	(*)	429	---	---	---	---	---	429	---	1	5
Poor districts	94	(*)	74	---	---	---	74	---	---	---	---	4
WESTMORELAND												
County	9,882	33.08	7,968	824	366	83	1,556	459	4,531	10	12	117
Cities, boroughs, and towns	2,104	7.04	1,935	598	61	6	726	464	---	1	---	28
School districts	1,714	10.17	1,092	226	305	77	430	5	---	9	12	89
Townships	5,399	(*)	4,531	---	---	---	---	---	4,531	---	---	28
Poor districts	665	(*)	400	---	---	---	400	---	---	---	---	269
WYOMING												
County	521	32.97	444	43	5	---	85	34	276	---	---	16
Cities, boroughs, and towns	84	5.32	59	39	4	---	6	9	---	---	---	3
School districts	32	6.72	23	4	1	---	17	---	---	---	---	22
Townships	309	(*)	276	---	---	---	---	---	276	---	---	2
Poor districts	71	(*)	62	---	---	---	62	---	---	---	---	9
YORK												
County	5,478	33.20	3,713	399	277	118	588	239	2,033	12	29	68
Cities, boroughs, and towns	1,089	6.37	655	282	32	3	65	237	---	---	---	344
School districts	1,101	10.62	724	105	245	103	280	2	---	3	20	110
Townships	3,173	(*)	2,091	12	---	12	---	---	2,033	9	9	103
Poor districts	315	(*)	243	---	---	---	243	---	---	---	---	124

1 Includes \$4,696,433, payments for development and conservation of natural resources by State governments.
 2 Includes for cities, boroughs, and towns not reporting a distribution by departments an estimate based on the average for cities, boroughs, and towns of the same group.
 3 Not computed.
 4 Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.
 5 Exclusive of the borough of Larksville, for which no report was received.
 6 Tabulated as municipal; coextensive with the city of Philadelphia.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932
[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and transportation	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
Grand total.....	\$219,705	\$31.65	\$117,549	\$18,049	\$36,154	\$14,980	\$32,708	\$10,768	\$1,815	\$1,709	\$5,744	\$5,632	\$9,536	\$60,398	
30,000 population and over.....	185,098	46.80	95,478	13,741	31,115	12,922	13,491	10,681	1,815	1,511	5,289	4,913	5,980	28,512	55,128
Philadelphia.....	123,593	62.85	62,136	10,199	18,553	7,182	7,570	9,280	1,815	750	3,478	3,359	2,048	22,689	36,720
Pittsburgh.....	33,305	49.27	17,966	1,503	6,789	3,206	2,563	1,260	582	582	1,007	1,056	2,309	2,796	10,234
Scranton.....	2,756	19.13	2,155	1,197	965	391	358	358	---	38	153	53	---	166	435
Erie.....	4,519	38.36	1,407	217	587	224	256	52	---	40	41	30	---	385	2,265
Reading.....	2,765	24.78	1,399	177	462	268	285	10	---	40	103	54	---	246	246
Allentown.....	2,238	23.00	1,090	143	356	210	250	10	---	84	37	185	---	269	694
Wilkes-Barre.....	1,459	16.77	1,102	152	445	154	238	3	---	79	31	6	---	171	180
Altoona.....	1,349	16.31	764	116	262	84	184	5	---	25	25	88	---	121	222
Harrisburg.....	1,999	24.77	1,197	160	341	268	287	9	---	2	113	17	---	151	232
Johnstown.....	1,153	17.21	826	99	353	154	187	1	---	25	17	7	---	177	149
Lancaster.....	1,398	22.99	551	91	217	60	141	14	---	1	16	11	---	214	96
Charleston.....	1,197	20.19	554	90	294	91	123	11	---	1	14	20	---	190	452
Bethlehem.....	1,148	19.69	654	113	212	56	190	5	---	34	17	27	---	189	170
York.....	1,764	13.59	801	67	200	90	110	2	---	---	20	12	---	72	191
McKeesport.....	1,251	22.50	625	80	230	131	101	---	---	10	32	21	---	115	335
New Castle.....	777	16.82	528	68	191	86	124	2	---	21	18	18	---	56	193
Williamsport.....	847	18.25	560	72	218	34	95	65	---	19	39	18	---	51	236
Hazleton.....	476	12.76	307	40	93	35	126	9	---	2	2	11	---	93	76
Norristown.....	821	22.62	275	33	111	22	68	---	---	---	32	4	---	2	519
Easton.....	714	20.70	595	86	170	112	137	2	---	---	14	7	---	25	619
Wilkesburg.....	569	18.78	356	38	136	64	98	---	---	13	---	---	---	135	64
														90	123

8,000 to 30,000 population.....	17,445	12,06	11,189	2,309	3,099	1,180	3,900	63	144	261	273	1,354	1,956	2,946
Alquippa.....	331	11.37	267	31	81	29	117	---	---	12	5	6	28	---
Nanticoke.....	155	5.83	108	41	21	5	41	---	---	---	---	---	17	30
Sharon.....	333	12.66	248	33	97	41	66	---	---	---	---	2	47	86
Lebanon.....	248	9.64	188	35	64	21	60	1	11	7	5	33	21	56
Washington.....	306	12.19	212	35	63	32	87	---	---	5	5	---	40	2
Pottsville.....	261	10.57	219	44	61	23	87	---	2	5	4	---	32	54
New Kensington.....	206	8.51	137	17	57	8	51	1	---	2	---	---	32	10
Butler.....	370	15.70	293	72	80	12	102	---	10	11	6	---	65	5
Dunmore.....	252	10.96	168	15	37	16	40	---	19	1	1	---	58	19
Kingston.....	152	6.70	129	---	---	---	---	---	---	---	---	---	82	62
Oil City.....	396	17.39	191	---	---	---	---	---	---	---	---	---	13	10
Duquesne.....	496	22.75	237	50	106	3	71	---	---	7	---	46	26	169
Shenandoah.....	159	7.30	81	15	32	6	26	---	---	---	2	---	66	147
Ambridge.....	338	15.72	312	248	---	3	56	---	---	2	2	38	39	1
Carbondale.....	112	5.52	98	12	25	15	32	---	2	3	3	---	26	---
Shamokin.....	116	6.72	95	18	28	8	45	---	---	3	2	---	14	---
Monessen.....	242	11.94	155	52	40	22	27	4	---	---	15	---	16	5
Homestead.....	277	13.75	177	39	86	25	27	---	---	---	---	---	41	46
Bradford.....	390	19.50	264	62	42	36	86	19	---	8	11	66	34	75
Pottstown.....	540	27.27	143	15	37	2	89	---	---	---	---	34	25	372
Uniontown.....	255	13.06	203	31	95	11	35	---	10	---	21	---	21	31
Bradock.....	237	12.26	191	16	84	25	66	---	---	---	1	34	12	---
Priceless Rocks.....	190	10.38	150	26	53	21	42	---	---	---	8	---	40	---
Pittston.....	201	11.02	152	36	58	2	55	---	---	1	---	---	21	28
Mount Carmel.....	277	4.25	62	9	22	11	17	---	---	1	2	---	15	---
Beaver Falls.....	210	12.07	187	---	---	---	---	---	---	---	---	---	23	---
North Braddock.....	411	12.34	180	16	54	20	57	---	---	1	32	---	14	17
Marbleton.....	405	23.82	163	28	42	42	41	---	---	7	3	69	34	139
Greensburg.....	343	20.95	165	45	57	15	46	---	---	2	---	---	44	140
Swissvale.....	243	14.38	178	62	52	20	37	1	5	---	1	---	34	31
Plymouth.....	100	6.02	87	10	24	9	39	---	---	1	4	---	5	8
Clairton.....	292	18.25	235	44	64	24	73	---	---	26	---	---	26	31
Sunbury.....	117	7.46	105	13	40	11	47	4	---	---	---	---	5	7
Jennettia.....	125	8.22	103	15	41	1	42	23	---	---	---	---	22	---
Warren.....	143	9.53	138	26	51	5	46	---	---	3	---	---	20	---
Mahanoy City.....	102	6.90	82	26	50	12	38	---	---	6	---	---	20	---
Coatesville.....	230	15.75	148	8	35	16	60	4	---	7	---	19	41	22
Farrell.....	120	8.36	94	17	40	10	23	---	---	4	---	---	19	7
Dormont.....	192	13.43	136	21	30	30	31	---	14	---	1	---	46	10
Munhall.....	660	46.81	259	25	44	129	58	---	2	1	---	40	44	317

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
CITY, BOROUGH, OR TOWN	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest on indebtedness	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
8,000 to 30,000 population—Continued																
Lewisport.....	\$75	\$5.36	\$54	\$4	\$17	\$3	\$30								\$14	\$7
Donora.....	148	10.64	88	13	33	12	28								30	30
Chambersburg.....	317	22.81	131	34	32	14	40								9	75
Ellwood City.....	363	26.12	109	13	42	6	24								119	14
Connellsville.....	131	9.86	100	24	24	3	28								24	24
Tamaqua.....	213	16.38	63	22	11	7	23								18	7
Canonsburg.....	72	6.58	65	12	22	4	27								50	82
Carlisle.....	114	8.91	94	14	22	8	45								4	13
Steelton.....	164	12.82	101	16	32	13	34	\$1							3	5
Carnegie.....	166	13.07	125	18	31	12	56								22	19
Old Forge.....	46	3.62	36	9	12	23	16								10	32
Berwick.....	100	7.90	60												8	8
Dickson City.....	47	3.73	29												15	3
West Chester.....	336	27.10	115	13	27	15	44			1	13	2			23	180
Phoenixville.....	149	12.11	87	12	20	21	24				4	6			35	12
Hanover.....	116	9.67	59	10	17	2	27				3				15	19
Vandergrift.....	119	10.08	96	23	13	3	52				2	2			27	11
Bristol.....	138	11.70	87	10	22	19	33					1			11	12
Du Bois.....	135	11.64	85	13	17	9	31					3			33	16
Coraopolis.....	225	19.57	150	21	19	11	80	2			11	4			25	2
												6			42	15

Columbia.....	64	5.61	40	9	17	1	13									2	6	16
Arnold.....	90	8.76	46	7	17	4	17										33	20
Charleroi.....	113	10.04	77	12	23	3	35										17	22
Conshohocken.....	96	8.57	77	12	22	8	32										14	5
Turtle Creek.....	130	11.71	93	9	22	2	46										23	9
Latrobe.....	91	8.43	50	8	18	6	16										20	10
Olyphant.....	116	10.74	148	8	18												11	2
Bellevue.....	167	15.75	143	24	28	14	64										61	2
Taylor.....	69	6.57	63	11	18	6	22										17	7
Lausdowne.....	140	13.46	107	16	30	17	37										4	2
Franklin.....	182	17.67	70	18	24	3	23										24	9
Darby.....	73	7.16	61	5	21	7	28										15	47
Waynesboro.....	110	10.78	66	10	19	7	26										11	1
New Brighton.....	69	6.83	63	18	3	7	32										26	5
Indiana.....	83	8.30	62	12	14	1	25										4	12
Lock Haven.....	112	11.31	81	14	18	1	41										7	7
Northampton.....	98	9.90	63	3	17	11	28										11	11
Archbald.....	64	6.53	54	16	15	2	20										17	18
Minersville.....	54	5.57	46	5	11	1	27										9	1
Tarentum.....	365	37.63	83	17	22	11	33										7	1
Lansford.....	73	7.60	54	10	8	9	27										28	84
Swoyerville.....	38	4.00	13														13	6
Larksville.....																	5	20
Bloomsburg.....	95	10.22	83	8	30	2	39										10	2
Clearfield.....	80	8.60	65	16	3	2	37										9	6
Furnsutauney.....	92	9.93	68	24	21	2	17										14	10
Windber.....	41	4.45	32														1	8
Tyrone.....	74	8.18	57	9	16		30										12	5
Lansdale.....	90	10.00	70	11	9	9	38										13	7
Edwardsville.....	69	7.80	60	14	8	4	24										5	4
Wilson.....	81	9.20	52	6	11	11	21										15	14
Greenville.....	105	12.07	87	12	15	10	41										9	9
Winton.....	31	3.56	29														2	2
Monongahela City.....	51	5.88	32														17	2
Sharpsburg.....	233	26.96	94	13	38	16	21										6	14
Duryea.....	45	5.23	40	17	10	2	10										3	2
Glassport.....	114	13.26	93	47	18	3	21										18	3
Milton.....	59	6.90	53	12	8	1	29										5	1
Blackely.....	48	5.65	44	30	12	1	1										4	4
Frankville.....	44	5.18	36	7	8	1	19										6	2
Throop.....	89	10.72	61	17	18	3	17										5	5
Millvale.....	136	16.59	77	41	11	11	11										12	18
Titusville.....	159	19.74	105	16	24	4	56										22	18

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
\$12,417	\$12.65	\$7,544	\$1,360	\$1,483	\$714	\$3,444	\$18	-----	\$50	\$189	\$286	\$1,724	\$1,324	\$1,825	
2,500 to 8,000 population.....															
Rankin.....	139	17.47	97	7	34	9	36			10	1	28	14	3	4
West Pittston.....	60	7.56	53	5	14	1	13						3	8	4
Sayre.....	41	5.19	33	4	14	7	26						14	5	4
Collingdale.....	69	8.78	51	8	13	3	25		5		2		5	11	
Kittanning.....	73	9.35	57	10	18	7	27		2				12		
Rochester.....	75	9.71	63	3	11	9	27			2			4		
Palmerton.....	58	7.55	32	6	3	1	22			2	1	61	16	2	2
Huntingdon.....	104	13.76	85	21	25	88	49					74	15	15	15
Etna.....	288	38.44	184	7	9	1	20		1				4	42	
St. Marys.....	84	11.30	38												
West Hazleton.....	31	4.24	23	3	6		13						6	2	2
St. Clair.....	84	11.51	32	4	5	4	17			1		46	3	3	3
Danville.....	39	5.43	24	2	4	2	16				1	4	6	5	5
Ashland.....	106	14.80	52	10	14	7	21					13	15	26	26
Corry.....	87	12.16	66	25	2		20				19		4	17	
Freeland.....	28	3.94	24	7	7	2	8						4		
Ashley.....	61	8.60	41	14	9	1	16						3	17	
Mount Oliver.....	159	22.49	138	13	16	43	16			49	1	1	21	83	83
Crafton.....	187	26.70	75	4	22	15	28			6			29	2	2
Luzerne.....	32	4.60	27	4	8		14				1		2		3

56	8.09	Coatsdale	14	6	7	23	6	2	7	13	4
57	13.70	Coatsdale	14	8	1	32			95	13	13
92	28.09	Schryck Kill Haven	4	3	3	14		1		15	28
183	54	Lehighton	6	13		27			1	1	8
338	5.88	Centerville	3							7	2
43	6.70	Emaus	13		1						6
110	17.41	Pitcairn	7	10	5	14		3	46	5	20
122	19.33	Ridgway	4	15	3	19		1	71	2	4
128	20.35	Wilmerding	2	19	10	13		1		10	65
135	21.80	Brackenridge	10	6	7	17		2	59	12	24
49	7.86	Kane	4	10	3	14		2		3	11
64	10.28	Forty Fort	10	12	55	25		3		3	6
109	17.54	East Pittsburgh	10	27	13	44		2		13	
161	26.15	Grove City	6	7	16	11	4		60	19	31
161	26.28	Ford City	5	9	12	42		1	86	1	1
25	4.08	Kulpmont	5	6	6	11		1		2	1
65	10.66	East Stroudsburg	4	5	4	23		1	13	12	1
77	12.65	Middletown	3	9	1	27		2	34	5	5
35	5.78	South Williamsport	3	4	3	14		1		21	
103	17.09	West View	34		6	31		9		2	
52	10	Oakmont	15	10	10	12		5		14	11
123	31.63	Midland	27	4	1	23		1		21	46
45	7.94	Holidaysburg	2	4	1	23		1	10	4	
70	11.74	Stroudsburg	5	6	2	18	1	2		10	29
80	13.15	Avoca	17	8	5	18			9	9	23
36	6.18	Mount Pleasant	3	12	3	14		1		6	
73	12.45	Banger	8	2	2	24			6	6	16
52	8.08	Jersey Shore	4	6	2	24		1	14	6	
52	8.08	Acacia	13	1	1	23		3		6	6
65	11.47	Bever	10	10	2	15		2	12	14	
37	6.55	Mechanicsburg	2	9		15		5		4	2
119	21.25	Sewickley	25	12	12	22	1	1	12	17	5
27	4.82	Nanty-Glo	4	3				1	6	7	
55	9.83	Bridgeport	11		5	16	1			10	2
33	5.91	Gettysburg	3	6	3	15				6	
44	7.90	Summit Hill	6	6	4	15		1		15	1
48	8.72	Nazareth	4	9	1	27		1		5	
102	18.58	Honesdale	8	8	2	28		1	1	3	51
248	45.67	Yeadon	5	16	10	69		1		138	
117	21.74	Brentwood	18	21	9	25		9		33	2

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
CITY, BOROUGH, OR TOWN	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
2, 500 to 8,000 population—Continued																
West York.....	\$29	\$5.39	\$29	\$3	\$7	\$4	\$14						\$1	\$47	\$14	\$26
Media.....	146	27.18	69	20	12	5	21						1	23	6	10
Morrisville.....	106	19.75	67	5	15	6	40						1	23	4	9
Southtownville.....	47	8.84	34	4	9	2	17						1	18	3	19
Blairville.....	71	13.41	54	12	8	4	9						1	18	3	1
McAdams.....	16	3.65	13	2	2	4	6						1	21	10	12
Frederick City.....	72	13.22	20	6	10	1	11						1	21	2	4
Shawsville.....	72	13.86	29	6	10	1	5						2	2	10	4
DuPont.....	18	8.49	12	4	2	1	12						2	2	10	4
Clifton Heights.....	45	8.90	36	7	12	2	17						3	116	5	37
Ephrata.....	187	37.49	30	4	6	1	12						3	27	3	2
East Conemaugh.....	53	10.64	20	4	6	1	12						4	27	4	3
Avoca.....	25	5.06	22	7	10	2	32						2	11	11	11
Waynesburg.....	81	16.48	59	13	10	2	32						7	27	24	1
West Reading.....	162	33.01	111	18	11	1	73						1	7	20	1
Mount Union.....	44	8.99	16	2	5	3	9						9	116	3	2
Girardville.....	29	5.93	23	6	6	2	14						1	14	8	4
Quakertown.....	167	34.20	40	7	13	2	18						10	14	8	4
Marcus Hook.....	61	12.53	54	7	13	2	18						1	14	8	4
Catasauqua.....	52	10.72	29	3	6	2	18						1	14	8	4
Edgewood.....	128	26.55	102	14	31	22	31						3	11	21	5
Bellefonte.....	64	13.32	30	3	10	1	28						2	11	16	13
Jenkintown.....	99	20.64	70	18	6	15	28						3	12	20	2
Springdale.....	87	18.20	53	7	12	13	15						6	12	20	2
Red Lion.....	33	6.94	22	6	2	13	13						1	25	8	6
Johnsburg.....	63	13.30	28	3	5	1	19						1	25	1	9
Narberth.....	82	17.56	67	10	19	6	24						7	25	1	8

Wyoming.....	27	6.45	30	7	5	1	13					1	2	2	1
Monaca.....	74	15.04	42	12	7	5	16					2	5	5	16
Prospect Park.....	37	9.95	37	3	13	3	14					2	9	9	
Doylestown.....	49	16.39	49	3	8	7	28	\$1				1	11	10	5
Fountain Hill.....	36	7.88	29	3	9	1	15	1				15	7	7	
Moosic.....	47	10.31	47	28	3	1	10					1	3	3	2
Forest Hills.....	69	16.17	51	11	17	8	21		1			1	14	14	4
Downtown.....	63	13.85	45	12	7	8	13					2	8	10	4
Leechburg.....	35	7.80	35	4	3	2	13		1			6	4	4	2
Northumberland.....	39	8.92	39	4	12	5	26					1	1	1	1
Glenolden.....	66	14.73	66	4	4	1	28					1	8	8	10
State College.....	116	26.07	58	19	4	1	8					5	9	9	49
Portage.....	28	6.32	17	6	3							6	11	11	
Shillington.....	44	10.00	37	7	7		21					2	7	7	
Somerset.....	67	15.24	35									12	5	5	15
Brookville.....	56	12.54	28	4	6	1	15	1				1	15	9	3
Palmyra.....	32	7.31	30	5	4	3	18					5	2	2	
Verona.....	56	12.80	36	8	10	4	8					1	19	1	
Athens.....	30	6.86	29	7	5	3	10		1			3	1	1	
Littiz.....	33	7.55	22	2	2	1	15	1				1	10	6	1
Shippensburg.....	40	9.21	31	5	4	4	22					1	2	2	1
Pen Argyl.....	38	8.82	30	4	4	4	17					1	8	8	
New Cumberland.....	37	8.64	34	4	4	6	19					1	2	2	1
Aspinwall.....	133	31.20	52	21	14		11					6	68	13	6
Gilberton.....	33	7.81	25			3	16						2	2	
Traford.....	34	8.12	29	4	6							1	5	5	16
Lemoine.....	30	7.19	13	3	3		6					2	1	1	
Slatington.....	31	7.50	25	7	3		13					5	4	2	
Towanda.....	40	9.76	30	4	4		8	4				4	5	5	
Renovo.....	24	16.08	16	4	2	1	28					1	4	4	
Amble.....	62	16.72	25	2	2		18					2	5	5	
Boyerstown.....	27	22.32	27	5	2		12					2	54	7	
Elizabethtown.....	23	5.84	19	2	5								4	4	
Bridgeville.....	42	10.66	32	7	7	1	14					3	9	9	1
Norwood.....	46	12.64	27	2	10	2	12					1	7	7	15
Masontown.....	34	12.78	19	4	3		9					2	5	5	
Ingram.....	46	12.42	35	5	9	5	14					2	11	10	3
Rollerton.....	174	45.11	35	2	4		20						16	122	
Shaller Hill.....	70	18.18	57	23	5		20						8	3	2
Castle Hill.....	40	10.46	26	5	8	2	11						13	13	1
Castle Shannon.....	55	14.46	19	5	8		7						7	7	29
Union City.....	49	12.94	26	1	2	6	10		3			1	4	2	17
Mayfield.....	11	2.91	10	2	3		4	1						1	1

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
CITY, BOROUGH, OR TOWN	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest on public securities	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous					
2,500 to 8,000 population—Continued																	
East Mauch Chunk.....	\$19	\$5.08	\$18	\$2	\$2			\$14								\$1	
Easton.....	40	10.76	35	2	6			25								5	
Easton North East.....	53	14.44	38	6	7			19								8	
Easton North East.....	37	10.16	31	5	5			2								5	
Easton North East.....	99	27.22	47	6	1			28								3	
Easton North East.....	17	4.71	11	2	4			5								3	
Easton North East.....	40	11.11	39	10	2			20								1	
Easton North East.....	16	4.49	12	1	2			6								1	
Easton North East.....	52	14.64	43	7	14			16								8	
Easton North East.....	20	5.65	19	10	3			6								1	
Manheim.....	19	5.40	17	2	2			12								2	
Jermyn.....	19	5.40	18	2	7			7								1	
Fort View.....	55	15.67	28	5	3			17								13	
Barnesboro.....	35	9.98	21	4	3			12								4	
Reynoldsville.....	39	11.21	19	3	4			10								2	
Pertasko.....	88	25.41	34	4	1			17								3	
Gallatin.....	21	6.07	13	3	4			5								2	
Irwin.....	26	7.55	19	4	7			1								2	
Apollo.....	29	8.51	26	12	13			10								7	
Swarthmore.....	121	35.54	70	4	4			37								3	
Westmont.....	87	25.68	72	10	15			39								4	
Dale.....	22	6.54	12	4	4			1								15	
Ridley Park.....	59	17.58	47	7	13			20								5	
Polk.....	1	1	1	1	2			1								12	
Lewisburg.....	22	6.65	21	2	5			12								1	
McDonald.....	57	17.37	24	5	7			9								5	
Coplay.....	11	3.35	9	2	2			5								28	

Freedom.....	23	7.13	9	1	2	2	6	3	1	3
South Fork.....	16	4.96	3	2	7	7	3	1	1	1
Port Carbon.....	12	3.72	2	2	7	7	3	1	1	1
Laureldale.....	17	5.61	4	1	12	12	1	4	1	7
Mauch Chunk.....	43	13.41	3	6	2	2	7	4	3	21
Susquehanna Depot.....	18	5.62	3	4	8	8	3	3	2	2
Clarion.....	37	11.56	2	3	9	9	3	2	10	2
East Lansdowne.....	42	13.26	4	8	3	3	10	2	2	4
Curwensville.....	14	4.46	2	8	5	5	15	4	2	83
Camp Hill.....	28	9.00	4	3	15	15	6	7	3	64
Wyomissing.....	250	80.36	24	11	18	64	3	13	18	6
Southwest Greensburg.....	79	25.44	2	4	16	16	10	6	6	6
Kennett Square.....	46	14.88	1	3	1	19	1	10	6	6
Burnham.....	13	4.21	2	3	3	5	3	3	3	3
North Belvernon.....	26	8.46	3	5	1	14	14	3	3	3
Meyersdale.....	20	6.53	3	3	8	8	1	4	4	1
Ebensburg.....	38	12.41	4	5	1	7	3	12	6	6
Derry.....	14	4.60	3	3	5	5	1	3	3	3
Hummelstown.....	16	5.27	3	1	11	11	1	1	1	4
Lykens.....	17	5.61	1	3	8	8	1	1	1	4
Mount Penn.....	25	8.29	4	7	9	9	2	4	4	1
Fatton.....	28	9.37	2	2	5	5	2	11	4	1
Spring City.....	31	10.46	5	3	1	15	2	2	5	5
Williamstown.....	10	3.38	3	2	4	4	1	1	1	13
Bedford.....	41	13.88	5	8	5	5	1	16	1	1
West Newton.....	21	7.11	2	4	6	6	2	2	2	2
Elizabeth.....	15	6.10	2	3	14	14	1	2	1	1
Emporium.....	25	8.54	5	5	3	3	2	2	2	2
East McKeesport.....	32	10.95	5	3	12	12	1	1	1	1
Millersburg.....	17	6.19	4	2	10	10	1	1	1	1
North Charleroi.....	16	5.66	2	2	4	4	1	1	1	1
Brownsville.....	22	7.67	3	6	6	6	3	3	3	3
Wesleyville.....	21	7.36	2	4	5	5	1	6	6	1
Dallastown.....	17	5.97	3	4	6	6	1	3	3	3
Kutztown.....	16	5.63	3	2	17	17	1	1	1	1
Lehigh Valley.....	24	8.68	3	5	16	16	1	1	1	1
Youngwood.....	14	3.03	2	7	6	6	1	3	3	3
Leedsdale.....	24	8.65	2	3	3	3	1	8	8	8
Frederick.....	19	7.92	2	3	1	10	1	3	3	3
West Wyoming.....	28	7.22	7	8	10	10	1	3	3	3
Sugar Notch.....	21	12.44	4	1	7	7	1	3	3	3
Springer.....	14	5.07	4	1	6	6	1	1	1	1
Ferriday.....	24	8.75	8	5	2	2	1	1	1	1

See footnotes at end of table.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, BOROUGH, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Schools	Libraries	Recreation	Miscellaneous						
2,500 to 8,000 population—Continued	\$51	\$18.61	\$18	\$3	\$3	3	3	\$11							\$1	\$32	
Coudersport.....	23	8.44	12	1	1	1	1	8							3	6	35
Roaring Spring.....	61	22.46	20	8	3	2	2	9	\$1						3	3	
Mount Joy.....	20	7.38	11	3	2	2	2	6							6	7	
Montoursville.....	32	11.81	25	3	4	4	2	10									
Emsworth.....	25	9.26	9	2	1	1	1	6									
North Calasauqua.....	25	4.83	10	1	4	4	1	4							1	1	15
Brockway.....	13	4.83	11	1	4	4	1	4							2	2	
Clymer.....	13	4.87	10	2	3	3	7	5							1	2	
Hatboro.....	128	48.28	42	2	5	5	28	9							12	2	84
Oxford.....	38	14.58	16	3	3	3	9									2	8
Clarks Summit.....	21	8.06	18	2	2	2	1	13									3
Myerstown.....	19	7.33	19	3	3	3	1	11							1		
West Conshohocken.....	25	9.69	10	1	3	3	6	6								1	14
Bellwood.....	18	7.03	15	1	3	3	2	11							2	1	
Greencastle.....	19	7.43	9	2	2	2	5	5							6	2	
New Philadelphia.....	25	9.78	22	2	2	2	2	9							3	3	
Weatherly.....	74	29.24	45	9	3	3	3	26								1	
South Greensburg.....	21	8.33	16	2	2	2	5	7							2	1	
South Connellsville.....	8	3.18	6	1	1	1	1	4							3	1	
Upland.....	13	5.20	11	1	3	3	2	4							1	1	2
Less than 2,500 population.....	4,745	8.50	3,338	639	457	194	1,873	6		4	15	150	478	430		499	

1 Includes for cities, boroughs, and towns not reporting a distribution by departments an estimate based on the average for cities, boroughs, and towns of the same group.

* Not available by departments.

* Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$1, 419, 179	\$1, 323, 291	\$20, 751	\$75, 137	\$1, 213, 705	\$124. 82
State government.....	88, 306	87, 886	-----	420	75, 858	7. 81
Counties.....	210, 692	202, 766	-----	7, 926	185, 013	19. 03
Cities, boroughs, and towns.....	784, 239	734, 821	20, 751	28, 667	657, 368	94. 71
School districts.....	285, 632	271, 422	-----	14, 210	247, 128	()
Townships.....	29, 985	22, 797	-----	7, 188	28, 571	()
Poor districts.....	4, 838	3, 599	-----	1, 239	4, 280	()
Delaware River Joint Commission *.....	15, 487	-----	-----	15, 487	15, 487	()
ADAMS	760	511	-----	249	710	18. 88
County.....	235	235	-----	-----	206	5. 48
Cities, boroughs, and towns.....	220	145	-----	75	200	14. 18
School districts.....	201	131	-----	70	200	()
Townships.....	104	-----	-----	104	104	()
ALLEGHENY	262, 754	244, 177	11, 604	6, 973	238, 245	169. 38
County.....	107, 598	107, 451	-----	147	91, 066	64. 74
Cities, boroughs, and towns.....	95, 821	79, 817	11, 604	4, 400	92, 426	79. 32
School districts.....	54, 015	52, 016	-----	1, 999	49, 925	()
Townships.....	3, 922	3, 495	-----	427	3, 645	()
Poor districts.....	1, 398	1, 398	-----	-----	1, 183	()
ARMSTRONG	3, 811	3, 595	-----	216	3, 662	45. 78
County.....	1, 750	1, 750	-----	-----	1, 687	21. 11
Cities, boroughs, and towns.....	396	372	-----	24	353	10. 68
School districts.....	1, 308	1, 205	-----	103	1, 265	()
Townships.....	277	188	-----	89	277	()
Poor districts.....	80	80	-----	-----	80	()
BRAVER	13, 968	13, 078	31	859	13, 371	85. 99
County.....	5, 315	5, 047	-----	268	5, 315	34. 18
Cities, boroughs, and towns.....	3, 188	2, 952	31	205	2, 944	24. 81
School districts.....	4, 813	4, 534	-----	279	4, 489	()
Townships.....	652	545	-----	107	623	()
BEDFORD	780	578	-----	202	762	20. 42
County.....	299	298	-----	1	299	8. 01
Cities, boroughs, and towns.....	42	29	-----	13	37	3. 98
School districts.....	346	237	-----	109	333	()
Townships.....	93	14	-----	79	93	()
BERKS	21, 112	20, 485	194	433	20, 635	87. 07
County.....	4, 996	4, 996	-----	-----	4, 926	20. 78
Cities, boroughs, and towns.....	6, 641	6, 395	194	52	6, 424	39. 10
School districts.....	9, 097	8, 956	-----	141	8, 907	()
Townships.....	378	138	-----	240	378	()
BLAIR	12, 844	10, 414	1, 287	1, 143	11, 524	81. 27
County.....	782	388	-----	394	778	5. 49
Cities, boroughs, and towns.....	5, 357	3, 835	1, 287	235	4, 399	40. 75
School districts.....	6, 514	6, 054	-----	460	6, 160	()
Townships.....	191	137	-----	54	187	()
BRADFORD	1, 801	1, 380	-----	421	1, 764	35. 97
County.....	804	680	-----	124	786	16. 03
Cities, boroughs, and towns.....	329	249	-----	80	317	13. 67
School districts.....	540	449	-----	91	533	()
Townships.....	128	2	-----	126	128	()
BUCKS	3, 182	2, 745	-----	437	2, 935	29. 59
County.....	160	160	-----	-----	126	1. 27
Cities, boroughs, and towns.....	971	851	-----	120	859	19. 39
School districts.....	1, 735	1, 582	-----	153	1, 637	()
Townships.....	316	152	-----	164	313	()

See footnotes at end of table.

1532 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BUTLER	\$4,799	\$4,397	\$109	\$293	\$4,647	\$57.37
County.....	1,607	1,552	—	55	1,557	19.22
Cities, boroughs, and towns.....	1,499	1,355	109	35	1,461	39.31
School districts.....	927	817	—	110	893	(1)
Townships.....	766	673	—	93	736	(1)
CAMBERIA	22,230	21,107	—	1,123	20,823	102.02
County.....	6,871	6,605	—	266	6,871	33.66
Cities, boroughs, and towns.....	6,449	6,171	—	278	5,626	41.90
School districts.....	7,439	7,114	—	325	6,904	(1)
Townships.....	1,471	1,217	—	254	1,422	(1)
CAMERON	91	88	—	3	81	15.26
County.....	—	—	—	—	—	—
Cities, boroughs, and towns.....	—	—	—	—	—	—
School districts.....	88	88	—	—	78	(1)
Townships.....	1	—	—	1	1	(1)
Poor districts.....	2	—	—	2	2	(1)
CARBON	4,641	4,176	—	465	4,242	66.80
County.....	2,411	2,210	—	201	2,172	34.20
Cities, boroughs, and towns.....	1,112	1,018	—	94	1,082	25.19
School districts.....	1,036	932	—	104	912	(1)
Townships.....	70	4	—	66	70	(1)
Poor districts.....	12	12	—	—	6	(1)
CENTRE	1,046	696	—	350	880	18.88
County.....	260	100	—	160	194	4.16
Cities, boroughs, and towns.....	202	135	—	67	125	7.23
School districts.....	542	458	—	84	519	(1)
Townships.....	29	3	—	26	29	(1)
Poor districts.....	13	—	—	13	13	(1)
CHESTER	6,517	5,876	—	641	6,014	46.77
County.....	500	500	—	—	408	3.17
Cities, boroughs, and towns.....	2,248	2,221	—	27	2,016	32.27
School districts.....	3,259	2,981	—	278	3,081	(1)
Townships.....	510	174	—	336	509	(1)
CLARION	1,082	919	20	143	1,068	30.93
County.....	513	505	—	8	513	14.86
Cities, boroughs, and towns.....	147	109	20	18	142	11.55
School districts.....	234	179	—	55	225	(1)
Townships.....	188	126	—	62	188	(1)
CLEARFIELD	3,031	2,796	39	196	2,666	30.74
County.....	1,205	1,205	—	—	913	10.53
Cities, boroughs, and towns.....	660	601	39	20	643	18.29
School districts.....	699	612	—	87	654	(1)
Townships.....	342	253	—	89	339	(1)
Poor districts.....	125	125	—	—	117	(1)
CLINTON	943	843	—	100	835	25.84
County.....	12	—	—	12	12	.37
Cities, boroughs, and towns.....	367	361	—	6	355	18.08
School districts.....	536	482	—	54	440	(1)
Townships.....	28	—	—	28	28	(1)
COLUMBIA	2,374	2,187	—	187	2,233	45.66
County.....	657	563	—	94	643	13.15
Cities, boroughs, and towns.....	409	391	—	18	373	13.01
School districts.....	1,274	1,227	—	47	1,183	(1)
Townships.....	33	6	—	27	33	(1)
Poor districts.....	1	—	—	1	1	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CRAWFORD	\$3,765	\$2,958	\$361	\$446	\$3,485	\$54.97
County.....	1,684	1,544	—	140	1,684	26.56
Cities, boroughs, and towns.....	1,165	779	361	25	912	27.61
School districts.....	676	580	—	96	649	(1)
Townships.....	240	55	—	185	240	(1)
CUMBERLAND	3,045	2,900	—	145	2,952	42.22
County.....	600	600	—	—	572	8.18
Cities, boroughs, and towns.....	730	684	—	46	701	17.04
School districts.....	1,607	1,552	—	55	1,571	(1)
Townships.....	108	64	—	44	108	(1)
DAUPHIN	11,812	10,926	506	380	11,509	68.79
County.....	1,021	1,021	—	—	1,008	6.03
Cities, boroughs, and towns.....	6,017	5,387	506	124	5,861	47.20
School districts.....	4,695	4,504	—	191	4,561	(1)
Townships.....	79	14	—	65	79	(1)
DELAWARE	37,523	35,508	478	1,537	33,187	111.14
County.....	7,531	7,097	—	434	7,375	24.70
Cities, boroughs, and towns.....	8,391	7,671	478	242	7,135	46.98
School districts.....	14,613	14,014	—	599	12,056	(1)
Townships.....	6,988	6,726	—	262	6,621	(1)
ELK	1,170	1,106	—	64	1,104	33.02
County.....	175	175	—	—	168	5.03
Cities, boroughs, and towns.....	261	230	—	31	261	14.12
School districts.....	679	666	—	13	620	(1)
Townships.....	55	35	—	20	55	(1)
ERIE	22,266	19,373	1,571	1,322	20,828	116.36
County.....	4,493	3,830	—	663	4,028	22.50
Cities, boroughs, and towns.....	10,297	8,638	1,571	88	9,412	65.48
School districts.....	6,720	6,366	—	354	6,637	(1)
Townships.....	756	539	—	217	751	(1)
FAYETTE	9,082	8,226	66	790	7,765	38.77
County.....	4,150	4,150	—	—	3,747	18.71
Cities, boroughs, and towns.....	1,430	1,275	66	89	1,190	19.21
School districts.....	2,632	2,322	—	310	1,991	(1)
Townships.....	856	479	—	377	823	(1)
Poor districts.....	14	—	—	14	14	(1)
FOREST	44	26	—	18	44	8.49
County.....	5	—	—	5	5	.97
Cities, boroughs, and towns.....	2	2	—	—	2	2.99
School districts.....	26	18	—	8	26	(1)
Townships.....	8	6	—	2	8	(1)
Poor districts.....	3	—	—	3	3	(1)
FRANKLIN	2,106	1,726	—	380	1,988	30.35
County.....	125	—	—	125	125	1.91
Cities, boroughs, and towns.....	891	856	—	35	803	27.79
School districts.....	937	848	—	89	907	(1)
Townships.....	153	22	—	131	153	(1)
FULTON	67	6	—	61	67	7.26
County.....	22	—	—	22	22	2.38
Cities, boroughs, and towns.....	2	—	—	2	2	2.60
School districts.....	27	6	—	21	27	(1)
Townships.....	15	—	—	15	15	(1)
Poor districts.....	1	—	—	1	1	(1)
GREENE	2,723	2,439	—	284	2,518	57.75
County.....	775	775	—	—	597	13.69
Cities, boroughs, and towns.....	295	287	—	8	290	31.70
School districts.....	725	654	—	71	718	(1)
Townships.....	928	723	—	205	913	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HUNTINGDON	\$1,405	\$1,266	-----	\$139	\$1,324	\$33.93
County.....	200	200	-----	-----	147	3.77
Cities, boroughs, and towns.....	564	527	-----	37	545	29.11
School districts.....	506	459	-----	47	497	(1)
Townships.....	135	80	-----	55	135	(1)
INDIANA	6,383	5,999	-----	384	6,207	82.33
County.....	2,875	2,770	-----	105	2,846	37.75
Cities, boroughs, and towns.....	2,675	663	-----	12	632	26.08
School districts.....	1,360	1,298	-----	62	1,265	(1)
Townships.....	1,473	1,268	-----	205	1,464	(1)
JEFFERSON	2,853	2,538	-----	315	2,613	50.14
County.....	1,322	1,322	-----	-----	1,111	21.32
Cities, boroughs, and towns.....	639	617	-----	22	633	24.27
School districts.....	536	429	-----	107	513	(1)
Townships.....	329	170	-----	159	329	(1)
Poor districts.....	27	-----	-----	27	27	(1)
JUNIATA	198	90	-----	108	198	13.82
County.....	92	52	-----	40	92	6.42
Cities, boroughs, and towns.....	16	-----	-----	16	16	5.63
School districts.....	39	8	-----	31	39	(1)
Townships.....	21	-----	-----	21	21	(1)
Poor districts.....	30	30	-----	-----	30	(1)
LACKAWANNA	20,394	17,674	\$1,105	1,615	18,759	59.65
County.....	2,316	2,196	-----	120	1,882	5.98
Cities, boroughs, and towns.....	6,456	4,520	1,105	831	6,163	21.30
School districts.....	10,129	9,655	-----	474	9,247	(1)
Townships.....	75	9	-----	66	75	(1)
Poor districts.....	1,418	1,294	-----	124	1,392	(1)
LANCASTER	10,801	10,241	28	532	9,487	47.25
County.....	402	402	-----	-----	-----	-----
Cities, boroughs, and towns.....	4,501	4,319	28	154	4,448	43.00
School districts.....	5,429	5,252	-----	177	4,570	(1)
Townships.....	469	268	-----	201	469	(1)
LAWRENCE	6,325	5,894	272	159	6,106	61.49
County.....	1,069	1,041	-----	28	1,069	10.77
Cities, boroughs, and towns.....	1,549	1,250	272	27	1,403	20.22
School districts.....	3,393	3,375	-----	18	3,320	(1)
Townships.....	84	29	-----	55	84	(1)
Poor districts.....	230	199	-----	31	230	(1)
LEBANON	2,338	2,062	69	177	2,188	32.27
County.....	563	521	-----	42	524	7.73
Cities, boroughs, and towns.....	638	550	69	19	631	15.93
School districts.....	1,027	973	-----	54	925	(1)
Townships.....	110	48	-----	62	108	(1)
LEHIGH	16,369	15,179	655	535	14,698	82.99
County.....	3,653	3,653	-----	-----	3,427	19.35
Cities, boroughs, and towns.....	6,591	5,642	655	294	6,118	49.63
School districts.....	5,939	5,746	-----	193	4,982	(1)
Townships.....	186	138	-----	48	171	(1)
LUZERNE	26,401	21,205	434	4,762	25,385	55.88
County.....	7,356	4,682	-----	2,674	7,069	15.56
Cities, boroughs, and towns.....	8,285	7,427	434	424	8,017	24.95
School districts.....	9,202	8,150	-----	1,043	8,908	(1)
Townships.....	863	714	-----	149	709	(1)
Poor districts.....	695	223	-----	472	682	(1)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, BOROUGHs, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LYCOMING	\$4,002	\$3,538	\$259	\$205	\$3,372	\$35.42
County.....	601	600	—	1	451	4.74
Cities, boroughs, and towns.....	1,623	1,297	259	67	1,336	19.37
School districts.....	1,698	1,618	—	80	1,505	(1)
Townships.....	72	22	—	50	72	(1)
Poor districts.....	8	1	—	7	8	(1)
McKEAN	2,716	2,239	87	390	2,438	43.38
County.....	391	350	—	41	364	6.48
Cities, boroughs, and towns.....	866	676	87	103	690	20.60
School districts.....	991	900	—	91	927	(1)
Townships.....	448	293	—	155	447	(1)
Poor districts.....	20	20	—	—	10	(1)
MERCER	7,969	6,933	—	1,036	7,041	70.27
County.....	2,712	2,278	—	434	2,579	25.74
Cities, boroughs, and towns.....	2,338	1,967	—	371	1,931	27.85
School districts.....	2,781	2,669	—	112	2,393	(1)
Townships.....	138	19	—	119	138	(1)
MIFFLIN	1,434	1,246	—	188	1,203	28.71
County.....	315	280	—	35	253	6.04
Cities, boroughs, and towns.....	350	350	—	—	282	15.23
School districts.....	660	577	—	83	560	(1)
Townships.....	86	39	—	47	85	(1)
Poor districts.....	23	—	—	23	23	(1)
MONROE	1,934	1,852	—	82	1,697	58.52
County.....	439	430	—	9	300	10.34
Cities, boroughs, and towns.....	419	393	—	26	385	29.69
School districts.....	871	849	—	22	807	(1)
Townships.....	40	15	—	25	40	(1)
Poor districts.....	165	165	—	—	165	(1)
MONTGOMERY	18,484	17,087	—	1,397	16,274	58.71
County.....	436	90	—	346	372	1.34
Cities, boroughs, and towns.....	4,031	3,911	—	120	3,651	29.98
School districts.....	12,411	11,823	—	588	10,952	(1)
Townships.....	1,606	1,263	—	343	1,299	(1)
MONTGOMERY	351	278	2	71	323	22.12
County.....	39	—	—	39	39	2.67
Cities, boroughs, and towns.....	86	84	2	—	75	10.18
School districts.....	204	194	—	10	187	(1)
Townships.....	12	—	—	12	12	(1)
Poor districts.....	10	—	—	10	10	(1)
NORTHAMPTON	22,884	21,243	835	806	18,952	110.19
County.....	6,490	6,490	—	—	5,311	30.88
Cities, boroughs, and towns.....	8,634	7,285	835	514	7,386	50.41
School districts.....	7,320	7,164	—	156	5,843	(1)
Townships.....	440	304	—	136	412	(1)
NORTHUMBERLAND	4,967	3,988	29	950	4,415	34.07
County.....	835	815	—	20	835	6.44
Cities, boroughs, and towns.....	1,009	918	29	62	898	11.30
School districts.....	2,653	2,194	—	459	2,492	(1)
Townships.....	40	9	—	31	40	(1)
Poor districts.....	430	52	—	378	150	(1)
PERRY	431	389	—	42	419	19.27
County.....	80	80	—	—	80	3.68
Cities, boroughs, and towns.....	70	64	—	6	66	8.07
School districts.....	258	245	—	13	250	(1)
Townships.....	23	—	—	23	23	(1)

See footnotes at end of table.

1536 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PHILADELPHIA	\$627, 616	\$608, 559		\$19, 057	\$496, 135	\$252. 29
County.....						
Cities, boroughs, and towns (city of Philadelphia).....	561, 618	544, 148		17, 470	450, 030	228. 85
School districts.....	65, 940	64, 411		1, 529	46, 047	()
Poor districts.....	58			58	58	()
PIKE	261	229		32	247	32. 50
County.....	66	65		1	66	8. 68
Cities, boroughs, and towns.....	1			1	1	1. 37
School districts.....	168	161		7	154	()
Townships.....	23	3		20	23	()
Poor districts.....	3			3	3	()
POTTER	343	238	\$6	99	341	19. 50
County.....	75	75			75	4. 29
Cities, boroughs, and towns.....	90	82	6	2	88	10. 89
School districts.....	89	64		25	89	()
Townships.....	81	17		64	81	()
Poor districts.....	8			8	8	()
SCHUYLKILL	12, 816	10, 964	253	1, 599	11, 707	49. 09
County.....	2, 838	2, 631		207	2, 613	10. 96
Cities, boroughs, and towns.....	4, 056	3, 210	253	593	3, 637	22. 77
School districts.....	5, 742	5, 045		697	5, 277	()
Townships.....	180	78		102	180	()
SNYDER	364	269		95	354	18. 53
County.....	76	62		14	76	3. 98
Cities, boroughs, and towns.....	26	15		11	26	4. 68
School districts.....	225	192		33	215	()
Townships.....	19			19	19	()
Poor districts.....	18			18	18	()
SOMERSET	3, 537	3, 055		482	3, 251	40. 25
County.....	2, 042	1, 942		100	1, 825	22. 60
Cities, boroughs, and towns.....	400	284		116	356	11. 41
School districts.....	727	602		125	704	()
Townships.....	368	227		141	366	()
SULLIVAN	161	75		86	158	21. 07
County.....	23	14		9	23	3. 07
Cities, boroughs, and towns.....	51	43		8	50	41. 84
School districts.....	42	14		28	40	()
Townships.....	34	4		30	34	()
Poor districts.....	11			11	11	()
SUSQUEHANNA	1, 676	1, 448	7	221	1, 492	44. 13
County.....	920	920			760	22. 75
Cities, boroughs, and towns.....	166	135	7	24	146	9. 17
School districts.....	486	387		99	473	()
Townships.....	93	6		87	93	()
Poor districts.....	11			11	11	()
TIOGA	1, 256	998		258	1, 217	38. 19
County.....	450	450			431	13. 52
Cities, boroughs, and towns.....	244	191		53	233	19. 29
School districts.....	364	263		101	358	()
Townships.....	198	94		104	195	()
UNION	301	207	10	84	297	16. 78
County.....						
Cities, boroughs, and towns.....	63	52	10	1	60	10. 18
School districts.....	190	155		35	189	()
Townships.....	25			25	25	()
Poor districts.....	23			23	23	()

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGHs, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
VENANGO.....	\$4,080	\$3,876	\$62	\$142	\$3,911	\$61.21
County.....	1,655	1,655	—	—	1,557	24.37
Cities, boroughs, and towns.....	1,182	1,101	62	19	1,112	28.21
School districts.....	977	914	—	63	976	(1)
Townships.....	266	206	—	60	266	(1)
WARREN.....	2,114	1,887	—	227	1,924	46.14
County.....	869	841	—	28	869	20.84
Cities, boroughs, and towns.....	288	280	—	8	195	9.90
School districts.....	833	724	—	109	736	(1)
Townships.....	124	42	—	82	124	(1)
WASHINGTON.....	12,968	11,597	211	1,160	12,260	59.08
County.....	4,411	4,122	—	289	4,411	21.26
Cities, boroughs, and towns.....	3,085	2,770	211	104	2,681	23.34
School districts.....	4,827	4,279	—	548	4,528	(1)
Townships.....	645	426	—	219	640	(1)
WAYNE.....	883	702	—	181	837	29.27
County.....	219	211	—	8	219	7.66
Cities, boroughs, and towns.....	130	121	—	9	121	13.62
School districts.....	426	370	—	56	391	(1)
Townships.....	107	—	—	107	105	(1)
Poor districts.....	1	—	—	1	1	(1)
WESTMORELAND.....	18,398	16,962	50	1,386	15,186	50.84
County.....	5,657	5,450	—	207	3,362	11.26
Cities, boroughs, and towns.....	5,567	4,892	50	625	5,130	30.43
School districts.....	5,839	5,446	—	393	5,428	(1)
Townships.....	1,335	1,174	—	161	1,266	(1)
WYOMING.....	309	216	—	93	305	19.30
County.....	60	50	—	10	60	3.80
Cities, boroughs, and towns.....	39	28	—	11	38	7.98
School districts.....	174	136	—	38	171	(1)
Townships.....	36	2	—	34	36	(1)
YORK.....	8,295	7,910	111	274	7,095	41.49
County.....	2,589	2,589	—	—	2,103	12.30
Cities, boroughs, and towns.....	2,354	2,193	111	50	1,807	17.43
School districts.....	3,236	3,088	—	148	3,069	(1)
Townships.....	116	40	—	76	116	(1)

¹ Not computed.

² Pennsylvania's portion of the Delaware River Joint Commission; not distributable by counties.

³ Exclusive of the borough of Larksville, for which no report was received.

⁴ Tabulated as municipal; coextensive with the city of Philadelphia.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$784, 239	\$734, 821	\$20, 751	\$28, 667	\$657, 368	\$94. 71
30,000 population and over	703, 960	666, 382	18, 422	19, 156	585, 489	148. 05
Philadelphia.....	561, 618	544, 148	-----	17, 470	450, 030	228. 85
Pittsburgh.....	71, 728	61, 178	10, 458	92	70, 310	104. 01
Scranton.....	3, 687	2, 534	949	204	3, 583	24. 86
Erie.....	9, 795	8, 176	1, 565	54	9, 012	76. 50
Reading.....	5, 429	5, 235	194	-----	5, 274	47. 26
Allentown.....	5, 973	5, 068	655	220	5, 567	57. 21
Wilkes-Barre.....	3, 642	3, 286	280	76	3, 604	41. 43
Altoona.....	4, 913	3, 626	1, 287	-----	4, 000	48. 87
Harrisburg.....	5, 554	4, 960	506	88	5, 503	68. 19
Johnstown.....	4, 444	4, 444	-----	-----	3, 963	59. 16
Lancaster.....	3, 773	3, 755	18	-----	3, 759	61. 83
Chester.....	4, 353	3, 978	375	-----	3, 722	62. 77
Bethlehem.....	4, 155	3, 713	115	327	3, 590	61. 58
York.....	1, 636	1, 572	64	-----	1, 176	20. 93
McKeesport.....	2, 452	1, 417	882	153	2, 438	43. 85
New Castle.....	1, 248	950	272	26	1, 158	23. 58
Williamsport.....	1, 246	967	252	27	993	21. 40
Hazleton.....	2, 023	2, 023	-----	-----	2, 000	53. 62
Norristown.....	1, 082	1, 082	-----	-----	1, 069	29. 45
Easton.....	3, 033	2, 395	550	88	2, 562	74. 26
Wilkesburg.....	2, 176	1, 845	-----	331	2, 176	71. 82
8,000 to 30,000 population	44, 025	37, 736	1, 665	4, 624	39, 090	27. 03
Alliquippa.....	653	536	-----	117	548	18. 83
Nanticoke.....	258	258	-----	-----	258	9. 70
Sharon.....	957	867	-----	90	705	26. 81
Lebanon.....	609	522	69	18	603	23. 19
Washington.....	876	759	86	31	876	34. 90
Pottsville.....	695	682	13	-----	463	18. 74
New Kensington.....	1, 194	719	50	425	1, 085	44. 83
Butler.....	1, 170	1, 061	109	-----	1, 145	48. 58
Dunmore.....	842	744	-----	98	769	33. 43
Kingston.....	410	410	-----	-----	366	16. 12
Oil City.....	769	707	62	-----	751	33. 83
Duquesne.....	1, 450	1, 450	-----	-----	1, 428	65. 50
Shenandoah.....	652	578	-----	74	652	29. 93
Ambridge.....	613	613	-----	-----	515	23. 95
Carbondale.....	262	237	15	-----	242	11. 92
Shamokin.....	328	328	-----	-----	311	15. 34
Monessen.....	843	821	-----	22	833	41. 10
Homestead.....	823	823	-----	-----	661	32. 32
Bradford.....	765	590	87	88	593	29. 65
Pottstown.....	910	910	-----	-----	789	39. 85
Uniontown.....	503	440	25	38	337	17. 24
Braddock.....	246	244	-----	2	246	12. 73
McKees Rocks.....	917	917	-----	-----	896	48. 96
Pittston.....	497	297	-----	200	459	26. 16
Mount Carmel.....	326	284	29	12	324	17. 90
Beaver Falls.....	470	441	-----	29	470	27. 01
North Braddock.....	813	135	-----	178	311	18. 19
Meadville.....	759	394	361	4	579	34. 06
Greensburg.....	973	973	-----	-----	926	54. 79
Swissvale.....	831	767	-----	64	677	40. 06
Plymouth.....	69	63	2	4	69	4. 16
Clarton.....	586	450	91	45	559	34. 94
Sunbury.....	126	102	-----	24	100	6. 40
Jeannette.....	446	446	-----	-----	403	26. 51
Warren.....	243	240	-----	3	155	10. 33

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8, 000 to 30, 000 population—Contd.						
Mahanoy City.....	\$515	\$297	-----	\$218	\$511	\$34.56
Coatesville.....	919	919	-----	-----	775	53.08
Farrell.....	468	465	-----	3	446	31.06
Dormont.....	885	636	-----	249	762	53.29
Munhall.....	980	130	-----	850	894	63.40
Lewistown.....	289	289	-----	-----	221	15.79
Donora.....	619	515	\$100	4	514	36.97
Chambersburg.....	196	196	-----	-----	154	11.08
Ellwood City.....	272	272	-----	-----	225	16.19
Connellsville.....	502	458	41	3	481	36.19
Tamaqua.....	340	321	-----	19	312	24.00
Canonsburg.....	208	208	-----	-----	180	13.95
Carlisle.....	495	495	-----	-----	492	38.44
Steelton.....	368	368	-----	-----	267	20.87
Carnegie.....	383	383	-----	-----	342	26.93
Old Forge.....	239	193	-----	46	239	18.82
Berwick.....	196	192	-----	4	180	14.22
Dickson City.....	338	220	118	-----	284	22.54
West Chester.....	499	499	-----	-----	499	40.24
Phoenixville.....	225	225	-----	-----	161	13.09
Hanover.....	238	219	3	16	215	17.92
Vandergrift.....	190	190	-----	-----	178	15.08
Bristol.....	302	300	-----	2	247	20.93
Du Bois.....	343	305	38	-----	327	28.20
Coraopolis.....	425	421	-----	4	149	12.96
Columbia.....	127	51	-----	76	127	11.14
Arnold.....	414	320	-----	94	358	31.68
Charleroi.....	368	363	-----	5	228	20.25
Conshohocken.....	280	246	-----	34	260	23.21
Turtle Creek.....	597	561	-----	36	597	53.78
Latrobe.....	327	312	-----	15	321	29.72
Olyphant.....	274	155	-----	119	266	24.63
Bellevue.....	394	391	-----	3	329	31.04
Taylor.....	66	11	-----	55	66	6.29
Lansdowne.....	545	472	19	54	446	42.88
Franklin.....	342	340	-----	2	290	28.16
Darby.....	257	257	-----	-----	224	21.96
Waynesboro.....	630	610	-----	20	588	57.65
New Brighton.....	116	116	-----	-----	112	11.09
Indiana.....	148	148	-----	-----	123	12.30
Lock Haven.....	239	238	-----	1	232	23.43
Northampton.....	306	145	161	-----	285	28.79
Archbald.....	169	95	-----	74	148	15.10
Minersville.....	155	133	-----	22	149	15.36
Tarentum.....	524	436	12	76	391	40.31
Lansford.....	337	337	-----	-----	337	35.10
Swoyerville.....	171	17	150	4	171	18.00
Larksville ¹	-----	-----	-----	-----	-----	-----
Bloomsburg.....	170	170	-----	-----	151	16.24
Clearfield.....	206	206	-----	-----	206	22.15
Punxsutawney.....	294	294	-----	-----	288	31.08
Windber.....	35	35	-----	-----	30	3.26
Tyrone.....	251	120	-----	131	207	22.89
Lansdale.....	318	298	-----	20	263	26.22
Edwardsville.....	111	66	-----	45	110	12.43
Wilson.....	335	335	-----	-----	242	27.50
Greenville.....	203	146	-----	57	185	21.26
Winton.....	64	31	-----	33	59	6.78
Monongahela City.....	368	352	-----	16	269	31.01
Sharpsburg.....	108	108	-----	-----	108	12.50

¹ Not available.

1540 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
8,000 to 30,000 population—Contd.						
Duryea.....	\$74	\$74			\$55	\$6.40
Glassport.....	395	284	\$10	\$101	300	34.88
Milton.....	89	89			84	9.82
Blakely.....	108	108			108	12.71
Frackville.....	133	97		36	132	15.53
Throop.....	240	75	14	151	230	27.71
Millvale.....	623	263		360	623	75.98
Titusville.....	307	307			243	30.17
2,500 to 8,000 population.....	27,674	23,640	472	3,562	25,290	25.77
Rankin.....	323	323			311	39.09
West Pittston.....	58	58			42	5.29
Sayre.....	154	110		44	144	18.22
Collingdale.....	296	296			249	31.69
Kittanning.....	93	93			93	11.91
Rochester.....	265	254		11	265	34.30
Palmerton.....	82	82			82	10.68
Huntingdon.....	309	299		10	290	38.37
Etna.....	416	364		52	376	50.18
St. Marys.....	144	124		20	144	19.37
West Hazleton.....	125	115		10	89	12.18
St. Clair.....	43	43			40	5.48
Danville.....	84	84			73	10.16
Ashland.....	375	355		20	363	50.67
Corry.....	98	79	6	13	98	13.70
Freeland.....	79	69		10	79	11.13
Ashley.....	60	60			47	6.63
Mount Oliver.....	415	361		54	375	53.03
Crafton.....	573	566		7	573	81.81
Luzerne.....	33			33	33	4.75
Coaldale.....	291	43	240	8	266	38.43
Scottsdale.....	212	211		1	200	29.79
Schuylkill Haven.....	290	289		1	218	33.47
Lehighton.....	182	171		11	164	25.27
Centerville.....						
Emaus.....	154	148		6	144	22.43
Pitcairn.....	335	100		235	311	49.23
Ridgway.....	92	92			92	14.57
Wilmerding.....	287	275		12	282	44.83
Brackenridge.....	143	133		10	120	19.20
Kane.....	30	24		6	26	4.17
Forty Fort.....	82	82			70	11.25
East Pittsburgh.....	294	287		7	286	46.03
Grove City.....	344	199		145	281	45.65
Ford City.....						
Kilbuck.....	25	25			25	4.08
East Stroudsburg.....	243	218		25	228	37.38
Middletown.....	3			3	3	49
South Williamsport.....	136	136			121	19.97
West View.....	343	343			313	51.92
Oakmont.....	278	56		222	278	46.13
Midland.....	410	400		10	410	68.25
Holidaysburg.....	86	19		67	86	14.41
Stroudsburg.....	154	154			136	22.81
Avalon.....	272	248		24	173	29.12
Mount Pleasant.....	111	111			95	16.19
Bangor.....	157	95		62	147	25.24
Jersey Shore.....	71	57		14	64	11.07
Exeter.....	62	62			62	10.83
Beaver.....	300	300			294	51.90

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Mechanicsburg.....	\$82	\$74	—	\$8	\$75	\$13.28
Sewickley.....	424	355	—	69	424	75.73
Nanty-Glo.....	127	120	—	7	122	21.79
Bridgeport.....	226	226	—	—	178	31.81
Gettysburg.....	116	107	—	9	115	20.59
Summit Hill.....	369	315	—	54	369	66.28
Nazareth.....	105	105	—	—	100	18.17
Honesdale.....	121	121	—	—	112	20.40
Yeadon.....	313	310	—	3	280	51.57
Brentwood.....	696	311	—	385	678	126.00
West York.....	115	115	—	—	86	15.98
Media.....	290	290	—	—	290	53.98
Morrisville.....	124	100	—	24	118	21.98
South Brownsville.....	120	95	—	25	109	20.51
Blairsville.....	339	339	—	—	334	63.07
McAdoo.....	62	32	—	30	61	11.64
Forest City.....	14	14	—	—	14	2.69
Sharpville.....	197	185	—	12	174	33.50
Dupont.....	48	46	\$2	—	48	9.30
Clifton Heights.....	221	206	—	15	185	36.58
Ephrata.....	113	87	—	26	111	22.25
East Conemaugh.....	60	—	—	60	59	11.85
Avoca.....	64	64	—	—	64	12.95
Waynesburg.....	233	228	—	5	229	46.59
West Reading.....	405	405	—	—	391	79.67
Mount Union.....	248	223	—	25	248	50.70
Girardville.....	89	74	—	15	88	17.99
Quakertown.....	136	136	—	—	118	24.17
Marcus Hook.....	79	75	—	4	58	11.92
Catasauqua.....	202	202	—	—	170	35.04
Edgewood.....	421	421	—	—	421	87.33
Bellefonte.....	—	—	—	—	—	—
Jenkintown.....	259	245	—	14	255	53.16
Springdale.....	363	279	—	84	341	71.32
Red Lion.....	120	120	—	—	100	21.02
Johnsonburg.....	25	14	—	11	25	5.28
Narberth.....	141	141	—	—	107	22.92
Wyoming.....	34	14	—	20	27	5.81
Monaca.....	88	88	—	—	73	15.73
Prospect Park.....	222	222	—	—	186	40.23
Doylestown.....	186	171	—	15	186	40.64
Fountain Hill.....	108	62	—	46	100	21.89
Moosic.....	81	69	9	3	79	17.34
Forest Hills.....	315	194	121	—	250	54.96
Downingtown.....	191	180	—	11	191	42.00
Leechburg.....	93	90	—	3	82	18.27
Northumberland.....	25	25	—	—	23	5.13
Glenolden.....	195	195	—	—	175	39.05
State College.....	166	117	—	49	91	20.45
Portage.....	150	140	—	10	149	33.62
Shillington.....	174	174	—	—	171	38.85
Somerset.....	104	71	—	33	74	16.84
Brookville.....	120	120	—	—	120	27.35
Palmyra.....	26	26	—	—	26	5.94
Verona.....	352	130	—	222	335	76.55
Athens.....	5	5	—	—	4	.91
Lititz.....	12	12	—	—	1	.28
Shippensburg.....	15	15	—	—	14	3.22
Pen Argyl.....	150	150	—	—	132	30.63
New Cumberland.....	39	31	—	8	37	8.64

1542 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Aspinwall.....	\$237	\$182	—	\$55	\$216	\$50.67
Gilberton.....	55	9	—	46	55	13.01
Trafford.....	87	87	—	—	48	11.46
Lemoyne.....	28	20	—	8	25	5.99
Slatington.....	51	41	—	10	44	10.64
Towanda.....	99	85	—	14	99	24.12
Renovo.....	101	98	—	3	96	24.32
Ambler.....	107	107	—	—	96	24.34
Boyetown.....	64	64	—	—	63	15.98
Elizabethtown.....	85	75	\$10	—	85	21.57
Bridgeville.....	211	211	—	—	124	31.48
Norwood.....	145	115	—	30	130	33.52
Masontown.....	75	75	—	—	66	17.04
Ingram.....	207	204	—	3	206	53.29
Souderton.....	39	39	—	—	39	10.11
Hellertown.....	115	115	—	—	115	29.86
Sharon Hill.....	303	252	51	—	233	60.92
Castle Shannon.....	155	151	—	4	144	37.80
Union City.....	41	38	—	3	11	2.90
Mayfield.....	31	6	—	25	31	8.21
East Mauch Chunk.....	28	6	—	22	28	7.49
Royersford.....	120	120	—	—	109	29.31
North East.....	178	178	—	—	148	40.33
Wellsboro.....	118	112	—	6	116	31.84
Hamburg.....	25	25	—	—	22	6.06
Bentleyville.....	51	50	—	1	51	14.13
Phillipsburg.....	20	3	—	17	20	5.56
Penbrook.....	—	—	—	—	—	—
West Homestead.....	186	186	—	—	147	41.39
Birdsboro.....	21	—	—	21	21	5.98
Manheim.....	40	40	—	—	38	10.80
Jermyn.....	8	1	—	7	6	1.71
Port Vue.....	451	181	—	270	451	128.49
Barnesboro.....	52	52	—	—	49	13.96
Reynoldsville.....	109	109	—	—	109	31.32
Perkasie.....	44	—	—	44	44	12.71
Gallitzin.....	40	40	—	—	21	6.07
Irwin.....	147	147	—	—	136	39.60
Apollo.....	125	125	—	—	125	36.70
Swarthmore.....	140	135	—	5	130	38.18
Westmont.....	251	162	—	89	224	66.12
Dale.....	71	67	—	4	71	21.11
Ridley Park.....	286	222	33	31	236	70.32
Polk.....	—	—	—	—	—	—
Lewisburg.....	27	27	—	—	24	7.26
McDonald.....	105	105	—	—	97	29.56
Coplay.....	36	36	—	—	32	9.76
Freedom.....	53	53	—	—	52	16.11
South Fork.....	25	25	—	—	20	6.20
Port Carbon.....	19	19	—	—	17	5.27
Laureldale.....	5	—	—	5	5	1.56
Mauch Chunk.....	92	87	—	5	81	25.27
Susquehanna Depot.....	80	80	—	—	63	19.67
Clarion.....	17	16	—	1	17	5.31
East Lansdowne.....	196	165	—	25	177	55.87
Curwensville.....	38	38	—	—	38	12.10
Camp Hill.....	46	32	—	14	33	10.61
Wyomissing.....	42	42	—	—	42	13.50
Southwest Greensburg.....	118	118	—	—	94	30.27
Kennett Square.....	124	116	—	8	124	40.12

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, BOROUGHS, AND TOWNS, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY, BOROUGH, OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment.	All other	Total	Per capita
2,500 to 8,000 population—Contd.						
Burnham.....	\$61	\$61	-----	-----	\$61	\$19.75
North Bellevernon.....	74	70	-----	\$4	59	19.21
Meyersdale.....	85	78	-----	7	83	27.08
Ebensburg.....	166	134	-----	32	147	47.99
Derry.....	67	55	-----	12	58	19.04
Hummelstown.....	-----	-----	-----	-----	-----	-----
Lykens.....	12	-----	-----	12	12	3.96
Mount Penn.....	121	117	-----	4	109	36.13
Patton.....	109	82	-----	27	109	36.48
Spring City.....	95	93	-----	2	95	32.06
Williamstown.....	7	3	-----	4	5	1.69
Bedford.....	5	5	-----	-----	-----	-----
West Newton.....	19	19	-----	-----	19	6.43
Elizabeth.....	23	19	-----	4	17	5.78
Emporium.....	-----	-----	-----	-----	-----	-----
East McKeesport.....	81	66	-----	15	68	23.27
Millersburg.....	23	20	-----	3	21	7.22
North Charleroi.....	69	44	-----	25	69	23.97
Brownsville.....	81	81	-----	-----	61	21.26
Wesleyville.....	99	99	-----	-----	74	25.93
Dallastown.....	41	41	-----	-----	41	14.39
Kutztown.....	3	3	-----	-----	3	1.06
Selinsgrove.....	16	8	-----	8	16	5.72
Youngwood.....	1	-----	-----	1	1	.36
Leetsdale.....	48	48	-----	-----	43	15.50
Freeport.....	40	24	-----	16	12	4.33
West Wyoming.....	20	15	-----	5	20	7.22
Sugar Notch.....	158	154	-----	4	153	55.27
Spangler.....	36	36	-----	-----	27	9.78
Ferndale.....	99	91	-----	8	80	29.18
Coudersport.....	33	33	-----	-----	33	12.04
Roaring Spring.....	69	46	-----	23	69	25.33
Mount Joy.....	65	65	-----	-----	65	23.93
Montoursville.....	45	22	-----	23	45	16.61
Emsworth.....	136	115	-----	21	93	34.33
North Catasauqua.....	65	57	-----	8	51	18.89
Brockway.....	27	27	-----	-----	27	10.04
Clymer.....	40	40	-----	-----	36	13.47
Hatboro.....	38	38	-----	-----	38	14.33
Oxford.....	41	38	-----	3	41	15.73
Clarks Summit.....	10	4	-----	6	10	3.84
Myerstown.....	-----	-----	-----	-----	-----	-----
West Conshohocken.....	20	20	-----	-----	19	7.37
Bellwood.....	-----	-----	-----	-----	-----	-----
Greencastle.....	45	45	-----	-----	43	16.82
New Philadelphia.....	131	80	-----	51	117	45.76
Weatherly.....	12	12	-----	-----	11	4.35
South Greensburg.....	121	121	-----	-----	121	48.02
South Connellsville.....	23	23	-----	-----	20	7.95
Upland.....	-----	-----	-----	-----	-----	-----
Less than 2,500 population.....	8,580	7,063	\$192	1,325	7,499	13.43

1544 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$1,213,705	\$550,439	\$245,979	\$124.82	\$61.28	\$30.34
State government.....	75,858	49,968	(1)	7.81	5.56	---
Counties.....	185,013	70,390	30,796	19.03	9.91	4.76
Cities, boroughs, and towns.....	657,368	304,846	204,458	94.71	47.75	37.65
School districts.....	247,128	110,239	9,477	(2)	(2)	(2)
Townships.....	23,571	13,867	808	(2)	(2)	(2)
Poor districts.....	4,280	1,069	440	(2)	(2)	(2)
Delaware River Joint Commission.....	15,487	---	---	(2)	---	---
Adams.....	710	593	207	18.88	17.11	6.02
Allegheny.....	238,245	115,454	66,965	169.38	93.95	61.01
Armstrong.....	3,662	1,980	342	45.78	25.53	4.69
Beaver.....	13,371	5,693	2,499	85.09	47.37	20.24
Bedford.....	762	260	160	20.42	6.79	4.11
Berks.....	20,635	6,988	2,877	87.07	34.02	15.07
Blair.....	11,524	4,353	3,682	81.27	32.64	31.58
Bradford.....	1,764	1,786	251	35.97	33.60	4.61
Bucks.....	2,935	1,476	740	29.59	17.57	9.45
Butler.....	4,647	2,771	847	57.37	35.32	10.89
Cambria.....	20,823	11,722	1,297	102.02	56.90	6.97
Cameron.....	81	52	25	15.26	8.30	3.14
Carbon.....	4,242	1,603	455	66.80	24.63	8.18
Centre.....	880	617	444	18.88	13.86	10.20
Chester.....	6,014	2,925	1,422	46.77	25.08	12.51
Clarion.....	1,068	473	197	30.93	13.09	5.27
Clearfield.....	2,666	2,630	641	30.74	24.89	6.54
Clinton.....	835	785	614	25.84	23.05	19.02
Columbia.....	2,233	953	511	45.66	19.70	9.98
Crawford.....	3,485	1,892	446	54.97	31.19	7.25
Cumberland.....	2,952	1,583	486	42.22	26.55	8.71
Dauphin.....	11,509	5,862	3,810	68.79	37.22	26.60
Delaware.....	33,187	9,590	3,474	111.14	51.20	27.70
Elk.....	1,104	624	333	33.02	17.83	9.05
Erie.....	20,828	8,982	1,396	116.36	54.99	11.53
Fayette.....	7,765	5,504	1,320	38.77	28.46	7.09
Forest.....	44	40	40	8.49	5.38	4.28
Franklin.....	1,988	1,705	884	30.35	27.10	14.41
Fulton.....	67	66	22	7.26	6.84	2.28
Greene.....	2,518	663	260	57.75	21.17	8.96
Huntingdon.....	1,324	592	172	33.93	14.71	4.36
Indiana.....	6,207	818	466	82.33	9.66	6.30
Jefferson.....	2,613	921	478	50.14	14.83	7.43
Juniata.....	198	181	49	13.82	12.52	3.30
Lackawanna.....	18,759	8,746	6,372	59.65	29.83	22.68
Lancaster.....	9,487	3,271	2,315	47.25	18.63	13.65
Lawrence.....	6,106	3,834	860	61.49	42.82	11.68
Lebanon.....	2,188	1,277	555	32.27	19.93	9.03
Lehigh.....	14,698	5,975	1,804	82.99	38.39	14.21
Luzerne.....	25,385	15,026	7,232	55.88	37.26	19.49
Lycoming.....	3,372	1,911	1,029	35.42	22.84	12.48
McKean.....	2,438	1,543	371	43.38	31.35	7.75
Mercer.....	7,041	5,452	1,784	70.27	55.68	21.16
Mifflin.....	1,303	585	201	28.71	18.06	10.77
Monroe.....	1,697	573	201	58.52	23.26	8.53
Montgomery.....	16,274	6,104	3,894	58.71	29.49	21.69
Montour.....	323	198	181	22.12	14.08	12.16
Northampton.....	18,952	9,295	2,523	110.19	58.04	18.45
Northumberland.....	4,415	2,902	2,130	34.07	23.25	18.04
Perry.....	410	129	143	19.27	5.64	5.92

¹ Sinking-fund assets exceed total debt.

² Includes only the debt of school districts outside of cities, boroughs, and towns having a population of 2,500 and over. Debt on account of schools in cities, boroughs, and towns with a population of 2,500 and over is included with city, borough, or town liabilities.

³ Not computed.

⁴ Pennsylvania's share of the Delaware River Joint Commission; not distributable by counties.

⁵ Exclusive of the borough of Larksville, for which no report was received.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, BOROUGH, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES, AND THE DELAWARE RIVER JOINT COMMISSION: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Philadelphia.....	\$496, 135	\$200, 457	\$100, 961	\$252. 29	\$105. 81	\$61. 87
Pike.....	247	51	11	32. 50	7. 55	1. 33
Potter.....	341	255	88	19. 50	12. 10	2. 96
Schuylkill.....	11, 707	6, 617	2, 472	49. 09	30. 04	11. 27
Snyder.....	354	90	33	18. 53	5. 22	1. 94
Somerset.....	3, 251	950	575	40. 25	11. 07	7. 81
Sullivan.....	1, 492	424	90	21. 07	10. 48	8. 00
Susquehanna.....	1, 492	424	90	44. 13	12. 20	2. 39
Tioga.....	1, 217	805	243	38. 19	21. 69	5. 68
Union.....	297	111	111	16. 78	7. 02	6. 84
Venango.....	3, 911	2, 257	879	61. 21	37. 68	15. 01
Warren.....	1, 924	1, 444	380	46. 14	35. 98	9. 57
Washington.....	12, 260	7, 122	4, 450	59. 08	35. 49	27. 74
Wayne.....	837	275	149	29. 27	10. 01	5. 09
Westmoreland.....	15, 186	6, 885	4, 086	50. 84	24. 20	16. 06
Wyoming.....	305	128	100	19. 30	9. 06	6. 48
York.....	7, 095	3, 542	1, 740	41. 49	24. 16	12. 18

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$12,762,317	\$9,436,515	\$3,325,802	\$9,787,274	\$5,068,803	\$1,312.46	\$1,087.35	\$625.17
Adams.....	23,242	16,931	6,311	22,285	13,075	618.14	643.12	380.97
Allegheny.....	2,467,517	1,805,602	661,915	1,826,197	1,142,467	1,754.24	1,486.04	1,040.98
Armstrong.....	60,802	55,615	5,187	66,132	14,556	760.98	852.78	199.78
Beaver.....	111,359	97,700	13,659	90,827	44,067	716.14	755.71	515.55
Bedford.....	20,610	16,452	4,158	12,955	9,765	552.41	338.45	251.17
Berks.....	308,316	203,220	105,096	195,611	96,794	1,300.91	951.88	507.06
Blair.....	82,624	68,307	14,317	69,883	43,975	582.68	524.06	377.21
Bradford.....	24,227	19,386	4,841	27,074	21,458	494.04	509.23	393.54
Bucks.....	96,349	69,519	26,830	64,196	41,801	971.26	764.17	534.10
Butler.....	86,962	68,839	18,123	57,795	27,139	1,073.60	736.72	348.84
Cambria.....	164,618	156,259	8,359	160,580	43,704	806.56	779.50	234.91
Carbon.....	2,408	2,181	227	2,967	3,022	453.74	471.16	385.60
Carson.....	36,403	33,359	3,044	30,945	26,419	573.28	475.58	475.54
Centre.....	20,597	15,463	5,134	20,194	12,800	442.00	453.51	293.62
Chester.....	152,077	107,126	44,951	106,096	67,454	1,182.56	909.60	593.76
Clarion.....	16,715	9,640	7,075	14,901	9,122	484.06	411.96	243.88
Clearfield.....	24,751	18,820	5,931	25,578	20,450	285.39	242.04	206.58
Clinton.....	14,636	12,121	2,515	15,086	10,853	452.86	442.78	335.92
Columbia.....	32,724	30,802	1,922	17,682	13,693	669.20	365.71	267.17
Crawford.....	44,401	35,663	8,738	37,053	22,532	700.33	610.76	365.98

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY
SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND
1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real prop- erty and improve- ments	Personal property					
Cumberland.....	\$56,867	\$46,253	\$10,614	\$34,353	\$26,384	\$813.55	\$576.08	\$472.64
Dauphin.....	159,218	120,732	38,486	119,912	72,248	951.69	761.40	504.51
Delaware.....	399,798	277,998	121,800	190,937	78,325	1,338.91	1,019.46	624.48
Elk.....	9,258	8,887	371	11,538	8,246	276.93	329.85	223.96
Erie.....	148,241	118,776	29,465	121,028	54,853	828.16	741.02	453.12
Fayette.....	102,397	88,339	14,058	116,236	85,945	511.22	600.94	462.12
Forest.....	3,507	1,770	1,737	3,518	2,902	677.03	470.57	307.68
Franklin.....	48,050	35,200	12,850	45,364	32,560	733.59	721.00	530.66
Fulton.....	2,342	2,128	214	2,612	2,189	253.71	271.60	225.55
Greene.....	60,225	52,224	8,001	77,233	40,571	1,381.31	2,467.57	1,395.29
Huntingdon.....	25,497	21,870	3,627	24,048	7,927	653.42	597.54	200.74
Indiana.....	52,437	47,179	5,258	62,137	15,826	695.50	733.66	214.17
Jefferson.....	30,085	24,364	5,721	19,998	13,091	577.29	322.01	203.34
Juniata.....	5,715	4,593	1,122	6,117	4,598	398.95	422.94	306.30
Lackawanna.....	216,507	194,072	22,435	207,062	178,398	688.42	706.22	635.03
Lancaster.....	194,110	136,225	57,885	156,524	100,412	966.68	891.67	592.20
Lawrence.....	86,291	70,182	16,109	69,022	31,862	868.99	770.85	429.12
Lebanon.....	81,363	64,800	16,563	205,699	41,511	1,200.04	3,210.29	675.75
Lehigh.....	214,604	149,519	65,085	130,966	69,702	1,211.77	841.48	549.12
Luzerne.....	393,546	338,646	54,900	400,365	161,835	866.27	992.72	436.04
Lycoming.....	61,341	35,553	25,788	40,298	23,874	644.34	481.53	289.44
McKean.....	41,063	30,531	10,532	27,135	17,004	730.66	551.45	355.23
Mercer.....	63,265	58,620	4,645	62,227	37,091	631.39	635.42	440.00
Mifflin.....	18,653	15,643	3,010	15,478	10,551	445.18	478.03	360.27
Monroe.....	22,431	18,443	3,988	13,468	8,914	773.48	546.50	379.03
Montgomery.....	568,956	273,769	295,187	315,952	115,080	2,052.51	1,526.35	641.01
Montour.....	5,639	5,023	616	5,753	5,091	386.23	408.57	342.44
Northampton.....	156,320	114,763	41,557	121,260	66,504	908.84	757.12	486.30
Northumberland.....	77,357	65,444	11,913	88,153	35,404	596.89	706.23	299.83
Perry.....	10,324	9,542	782	9,586	8,632	474.80	419.06	357.64
Philadelphia.....	4,782,125	3,472,559	1,309,566	3,044,231	1,533,792	2,424.15	1,606.88	939.86
Pike.....	10,471	8,696	1,775	3,203	2,269	1,377.76	469.72	282.46
Potter.....	6,699	4,625	2,074	8,012	7,409	383.04	379.91	249.22
Schuylkill.....	152,912	137,128	15,784	501,271	60,014	641.14	2,275.48	273.72
Snyder.....	11,677	10,371	1,306	6,418	5,075	611.36	372.85	302.06
Somerset.....	45,226	33,689	11,537	51,828	19,064	559.98	603.94	258.85
Sullivan.....	3,189	2,767	422	4,317	1,962	425.26	453.48	173.76
Susquehanna.....	21,794	18,205	3,589	22,283	5,734	644.68	640.99	151.92
Tioga.....	15,799	12,973	2,826	19,835	14,653	495.72	534.38	342.13
Union.....	10,437	8,276	2,161	10,472	8,145	589.66	660.68	501.23
Venango.....	72,591	34,354	38,237	54,790	25,981	1,136.01	914.51	443.83
Warren.....	27,012	22,912	4,100	27,874	13,200	647.77	694.44	331.88
Washington.....	173,507	142,603	30,904	162,096	114,342	836.18	807.81	712.81
Wayne.....	15,627	14,372	1,255	11,664	11,301	546.40	425.15	386.55
Westmoreland.....	182,569	156,602	25,967	173,191	141,276	611.21	608.86	555.30
Wyoming.....	7,374	5,255	2,119	5,901	3,616	466.71	418.45	238.15
York.....	116,563	77,035	39,528	91,972	58,294	681.65	627.32	407.94

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHES, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932													
	Total	State	County	Cities, bor- oughs, and towns	School districts	Town- ships	Poor districts	1922	1912	1932	1922	1912		
State total.....	\$370, 672	(1)	851, 372	\$137, 813	\$155, 130	\$19, 748	\$6, 610	\$239, 795	\$93, 375	\$2, 90	\$2, 46	\$1, 84		
Adams.....	669		161	96	288	124	-----	489	197	2, 88	2, 19	1, 51		
Allegheny.....	77, 018		17, 770	29, 469	26, 957	1, 773	1, 049	48, 210	21, 108	3, 12	3, 64	1, 86		
Armstrong.....	1, 889		411	296	858	233	91	1, 210	297	3, 11	1, 83	2, 04		
Beaver.....	5, 488		836	1, 427	2, 768	260	207	2, 788	937	4, 93	3, 07	2, 13		
Bedford.....	634		181	44	283	126	-----	453	252	3, 08	3, 50	2, 58		
Berks.....	8, 057		1, 436	2, 301	3, 879	441	-----	4, 066	1, 707	2, 61	2, 08	1, 83		
Blair.....	3, 697		433	2, 910	2, 076	127	151	1, 689	1, 941	4, 47	2, 42	4, 41		
Bradford.....	1, 256		291	147	574	163	81	916	1, 586	5, 18	3, 38	2, 73		
Bucks.....	2, 575		420	447	1, 227	481	-----	1, 452	686	2, 67	2, 26	1, 64		
Butler.....	2, 377		658	460	929	330	-----	1, 321	511	2, 73	2, 29	1, 88		
Cambria.....	7, 039		1, 284	1, 756	3, 483	516	-----	3, 722	1, 748	4, 28	2, 32	4, 00		
Cameron.....	23		14	14	58	8	13	107	63	4, 82	3, 61	2, 08		
Carbon.....	1, 855		313	372	970	57	143	1, 041	363	5, 10	3, 36	1, 37		
Centre.....	1, 444		845	150	423	73	55	672	340	4, 10	3, 33	2, 66		
Chester.....	3, 736		606	717	1, 850	561	-----	1, 955	866	2, 46	1, 84	1, 28		
Clarion.....	72		168	256	279	123	42	499	243	4, 09	3, 35	2, 66		
Clearfield.....	1, 580		184	256	866	147	127	1, 247	461	6, 38	4, 88	2, 95		
Clinton.....	619		47	114	332	48	78	492	245	3, 26	3, 26	2, 25		
Columbia.....	1, 302		254	224	613	93	118	832	349	3, 98	4, 71	2, 55		
Crawford.....	1, 862		462	342	814	244	-----	1, 356	493	4, 19	3, 66	2, 19		

1 No general property tax levied for State purposes.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, BOROUGHS, AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND POOR DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION— ALL CIVIL DIVISIONS			
	1932								1922	1912	1932	1922	1912	
	Total	State	County	Cities, bor- oughs, and towns	School districts	Town- ships	Poor districts							
Cumberland.....	\$1,445	-----	\$228	\$291	\$761	\$165	-----	\$836	\$339	\$2.54	\$2.43	\$1.28		
Dauphin.....	5,549	-----	878	1,762	2,711	198	-----	3,330	1,562	3.49	2.78	2.16		
Delaware.....	11,281	-----	1,391	2,032	5,867	1,752	\$239	3,828	1,420	2.82	2.00	1.81		
Elk.....	746	-----	73	144	396	51	82	548	323	8.06	4.75	3.92		
Erie.....	6,848	-----	949	2,410	3,132	327	-----	4,405	1,281	4.62	3.64	2.34		
Fayette.....	5,479	-----	1,161	674	2,869	635	140	4,711	1,681	5.35	4.05	1.96		
Forest.....	124	-----	25	6	61	19	13	102	32	3.54	3.52	3.77		
Franklin.....	1,478	-----	262	174	663	191	-----	1,048	403	5.17	3.74	2.66		
Fulton.....	421	-----	22	4	63	28	4	198	45	5.17	3.71	1.24		
Greene.....	1,573	-----	450	92	624	407	-----	1,197	416	2.61	1.55	1.03		
Huntingdon.....	723	-----	168	129	336	90	-----	486	249	2.84	2.02	3.14		
Indiana.....	1,809	-----	374	184	855	396	-----	983	436	3.45	1.58	2.75		
Jefferson.....	1,062	-----	218	190	484	116	54	812	334	3.53	4.06	2.55		
Juniata.....	214	-----	50	13	91	41	19	167	104	3.74	2.73	2.26		
Lackawanna.....	11,429	-----	1,594	3,448	5,492	137	758	7,181	2,905	5.28	3.47	1.63		
Lebanon.....	4,630	-----	640	800	2,447	743	-----	2,573	1,372	2.39	1.64	1.37		
Lancaster.....	3,480	-----	520	866	1,725	183	186	1,893	751	4.03	2.74	2.36		
Lawrence.....	1,574	-----	261	368	702	182	61	1,583	463	1.93	1.77	1.12		
Lehigh.....	5,206	-----	858	1,665	2,397	286	-----	2,817	1,249	2.43	2.15	1.79		
Luzerne.....	18,088	-----	2,895	3,914	9,006	939	1,334	21,307	3,405	4.60	5.32	2.10		

Lycoming.....	2,598	405	646	1,289	107	151	1,699	800	4,24	4,23	3,35
McKean.....	2,076	378	342	903	333	100	961	485	5,06	3,54	2,85
Mercer.....	3,110	722	779	1,429	180	100	2,468	704	4,92	3,44	1,90
Mifflin.....	137	788	117	406	70	68	468	178	4,28	3,02	1,60
Monroe.....	985	228	128	436	143	60	406	182	4,44	3,01	2,04
Montgomery.....	10,688	2,002	1,278	5,220	2,188	23	4,550	2,028	1,88	1,54	1,76
Montour.....	256	42	44	124	23	23	177	112	4,54	3,08	2,20
Northampton.....	5,858	970	1,814	2,811	263	263	3,438	1,121	3,75	2,84	1,60
Northumberland.....	3,642	538	1,491	1,907	303	403	2,230	1,977	4,71	2,53	2,76
Perry.....	374	79	45	1,189	61	---	279	162	3,62	2,91	1,88
Philadelphia.....	100,713	---	67,347	32,989	---	377	64,707	25,224	2,11	2,13	1,64
Pike.....	273	55	23	115	62	18	124	62	2,61	3,87	2,73
Potter.....	360	55	52	153	51	49	401	217	5,37	5,00	2,93
Schuylkill.....	6,606	1,237	1,210	3,829	270	---	4,514	1,322	4,32	.90	2,20
Snyder.....	345	67	33	167	56	22	201	90	2,95	3,13	1,77
Somerset.....	1,720	450	184	833	253	---	1,251	529	3,80	2,41	2,77
Sullivan.....	150	30	13	65	27	15	145	89	4,70	3,36	4,54
Susquehanna.....	899	215	103	402	123	56	592	257	4,12	2,66	4,48
Tioga.....	737	102	93	324	133	85	709	348	4,66	3,57	2,37
Union.....	346	58	42	146	56	44	233	127	3,32	2,22	1,56
Venango.....	1,877	394	420	833	193	37	1,315	710	2,59	2,40	2,73
Warren.....	1,264	291	225	623	126	---	944	358	4,68	3,39	2,71
Washington.....	6,183	1,336	1,091	3,055	701	---	4,485	1,736	3,56	2,77	1,52
Wayne.....	617	149	80	286	97	35	541	249	4,14	4,64	2,20
Westmoreland.....	8,058	1,435	1,628	4,308	689	---	5,989	1,755	4,41	3,40	1,24
Wyoming.....	3,362	61	36	1,172	71	22	236	115	4,91	4,00	3,18
York.....	3,780	775	785	1,844	366	---	2,419	1,135	3,24	2,63	1,95

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Rhode Island relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 39 cities and towns, and the 32 fire districts, or a total of 72 political units that have power to levy taxes or incur debt. The five counties of Rhode Island exercise no independent financial functions.

Fiscal year.—For Rhode Island the fiscal year reported for the State government is that ending June 30, 1932, while for the cities and towns and fire districts the fiscal year is that most nearly conforming to that of the State.

Population.—The estimated population of Rhode Island on January 1, 1932, was 696,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies, 1932.—The following statement discloses that for Rhode Island the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, but the revenue receipts exceeded governmental costs, exclusive of capital outlays, by \$8,219,632. This excess of governmental costs over revenue receipts was 0.4 percent for the State government, 17.6 percent for the cities and towns, and 4.4 percent for fire districts.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$46,100,798	100.0	\$51,906,221	100.0	\$110,352,432	100.0	\$28,954,055	100.0
State government.....	13,141,394	28.5	13,188,515	25.4	16,806,957	15.2	1,208,656	4.2
Cities and towns.....	32,672,572	70.9	38,418,215	74.0	93,106,332	84.4	27,572,448	95.2
Fire districts.....	286,832	.6	299,491	.6	439,143	.4	172,951	.6

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Rhode Island and all subdivisions of the State amounted to \$46,100,798, or an average of \$66.24 for each person in the State. Of this amount \$13,141,394 was for the State; \$32,672,572 for cities and towns; and \$286,832 for fire districts. The revenues collected include \$27,434,409, general property taxes; \$3,647,215, special taxes; \$130,083 poll taxes; \$5,675,258, licenses and permits; \$424,212, special assessments; \$2,362,734, subventions, donations, and pension assessments; \$1,674,920, interest, rents, and highway privileges; \$2,854,684, earnings of public-service enterprises; \$1,748,467, earnings of general departments; and \$148,816, fines, forfeits, and escheats. Of the \$2,362,734 classified as subventions, donations, and pension assessments, \$1,608,242 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, and urban places having a population of 2,500 and over amounted to \$8,065,000 in 1912, \$18,069,000 in 1922, and \$26,652,870 in 1932, this being an increase of 47.5 percent from 1922 to 1932, and 230.5 percent from 1912 to 1932. Special taxes amounted to \$535,000 in 1912, \$3,226,000 in 1922, and \$3,647,215 in 1932. Poll taxes amounted to \$38,000 in 1912, \$146,000 in 1922, and \$128,607 in 1932. Licenses and permits which include the sales tax on gasoline, amounted to \$1,779,000 in 1912, \$2,206,000 in 1922, and \$5,666,090 in 1932. Special assessments amounted to \$119,000 in 1912, \$219,000 in 1922, and \$424,212 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Rhode Island and its political subdivisions for 1932 amounted to \$51,906,221, or an average expenditure of \$74.58 per person. Of the total amount expended, \$13,188,515 was disbursed by the State government; \$38,418,215 by cities and towns; and \$299,491 by fire districts. The total comprises \$31,415,378 for operation and maintenance of general departments; \$1,216,117 for operation and maintenance of public-service enterprises; \$5,249,671 for interest on debt; and \$14,025,055 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$3,206,101; protection to person and property, \$5,465,058; health and sanitation, \$2,303,520; development and conservation of natural resources by State government, \$437,520; highways, \$3,868,045; charities, hospitals, and corrections, \$3,271,364; schools, \$10,720,182; libraries, \$186,241; recreation, \$630,040; and miscellaneous, \$1,327,789. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population include certain other expenditures such as for elections, financial offices, and recreation.

For 1932 the governmental-cost payments were \$5,805,423 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of 2,500 and over, and did not include smaller incorporated places or fire districts.

In the period from 1912 to 1932 the payments for the operation and maintenance of general departments and public-service enterprises of the State, and cities and towns over 2,500 population increased from \$10,049,000 to \$31,811,496, or 216.6 percent; interest payments, from \$1,583,000 to \$5,169,808, or 226.6 percent; and outlay payments, from \$2,198,000 to \$13,953,275, or 534.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of cities and towns and fire districts by counties. The aggregate for the State and the totals for the cities and towns are comparable with the prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the cities and towns, and the fire districts. The amounts shown opposite the name of each county represent the combined debt of all the minor civil divisions in the county.

For 1932 the combined gross debt of Rhode Island and its political subdivisions, less sinking-fund assets set aside to meet such debt, was \$110,352,432, or an average per capita of \$158.55. In 1922 the average per capita was \$79.38, and in 1912, \$52.99.

Of the total debt reported for 1932, \$16,806,957 was for the State government; \$93,106,332 for the cities and towns; and \$439,143 for fire districts.

The gross debt of the State government, less sinking-fund assets, increased 80 percent from 1922 to 1932, and 227.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 124.1 percent from 1922 to 1932 and 259.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Rhode Island property is assessed by assessors and boards of assessors in the various cities and towns. The date of assessment is June 15 in each year. Real estate is taxed in the town where situated. Except as otherwise provided, all ratable personal property, tangible and intangible, is assessed to the owner thereof in the town of his actual place of abode.

The assessed valuation of property shown in table 8 as for the year 1932 is the valuation reported as of June 15, 1931.

The assessed valuation of all property in Rhode Island subject to levies of the general property tax was \$1,447,034,202 in 1932 as compared with \$1,046,691,000 in 1922, and \$619,010,000 in 1912. The per capita assessed valuation increased from \$1,067.87 in 1912 to \$1,687.37 in 1922, and \$2,079.07 in 1932.

TAX LEVIES

In Rhode Island all taxes on property levied by a town, as well as poll taxes, are collected by the town collectors, but any town may elect its treasurer the collector of town taxes. In every city in which a collector of taxes is not elected, the city treasurer acts as collector of taxes.

The levies of the general property tax shown in table 9 as for 1932 are based on the assessment made June 15, 1931, for cities and towns and fire districts, but the levies for the State government are based on the 1932 assessment.

The total levies of the general property tax for the State and all subdivisions were \$8,192,000 in 1912, \$19,925,000 in 1922, and \$28,954,055 in 1932, this being a per capita of \$14.13, \$32.12, and \$41.60, respectively.

Of the total levies reported for 1932, \$1,208,656 was for the State government; \$27,572,448 for cities and towns; and \$172,951 for fire districts.

The average rate of levy per \$100 of the assessed valuation was \$1.32 in 1912, \$1.90 in 1922, and \$2 in 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
	696,000	\$46,100	\$66.94	\$36,887	\$37,435	\$130	\$5,675	\$424	\$149	\$2,139	\$224	\$1,675	\$1,748	\$3,854
	696,000	13,141	18.88	10,326	1,185		5,494			1,008	1	468	631	10
	696,000	32,672	46.94	26,401	26,060	130	181	424	52	531	223	1,206	1,111	2,724
		287	(4)	160	160							1	6	120
	25,400	855	33.66	768	758	4	6			36	14	4	30	3
	25,236	846	33.52	759	749	4	6			36	14	4	30	3
		9	(4)	9	9									
	53,600	1,460	27.24	1,334	1,325	3	6			33		3	80	10
	53,498	1,368	25.94	1,274	1,265	3	6			33		3	77	1
		72	(4)	60									3	9
	41,668	2,087	50.00	1,883	1,866	8	9		1	40	1	20	116	26
	41,668	2,070	49.68	1,872	1,855	8	9		1	40	1	20	116	20
		17	(4)	11										6
	551,100	27,237	49.42	21,552	21,289	112	151	424	51	372	208	1,173	734	2,723
	547,620	27,100	49.49	21,522	21,259	112	151	424	51	372	208	1,172	733	2,618
		137	(4)	30	30							1	1	105
	30,100	1,200	43.85	1,024	1,012	3	9			50		7	157	82
	29,537	1,268	43.93	974	962	3	9			50		7	155	82
		62	(4)	50	50								2	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Includes \$1,120,336 inheritance taxes and \$2,526,876 other special taxes, for State purposes only.³ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

RHODE ISLAND

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CITY OR TOWN	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines forfeits and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
Grand total	698,000	\$32,572	\$46.94	\$26,401	\$26,090	\$130	\$181	\$424	\$52	\$331	\$293	\$1,208	\$1,111	\$2,724
30,000 population and over	458,500	25,043	54.62	19,700	19,468	99	133	424	39	259	208	1,149	648	2,616
Providence	254,500	16,237	63.80	12,508	12,366	63	79	272	33	139	193	884	467	1,741
Pawtucket	78,700	3,692	46.91	2,792	2,754	17	21	73	5	60	10	133	83	546
Woonsocket	50,100	2,462	49.74	2,031	2,026	11	14	39		36	5	105	35	221
Cranston	41,200	1,509	34.14	1,383	1,378	4	8	40	1	22		26	27	
East Providence	31,000	1,113	35.90	956	944	4	5			12		1	36	108
6,000 to 30,000 population	162,512	5,069	31.19	4,477	4,431	23	23		12	126	5	43	317	89
Newport	27,612	1,540	55.77	1,423	1,415	6	2			10		16	87	4
Central Falls	26,200	1,485	13.89	1,427	1,411	7	9		1	28		9	30	
Warwick	24,900	751	30.16	732	727	1	4			11		1	7	
West Warwick	18,100	379	20.94	316	314	2				8		1	54	
Bristol	12,100	338	27.93	306	302	2	2			5		1	13	1
North Providence	11,700	255	21.79	241	240	1				9		1	4	
Westerly	11,200	610	54.46	409	406	1	2			21		4	94	82
Lincoln	10,600	219	20.66	198	195	2	1			9		9	12	
Cumberland	10,300	282	27.38	251	248	1	2		11	6		4	8	2
Johnston	9,800	200	20.41	174	173		1			12		6	8	
2,500 to 8,000 population	59,480	1,799	30.25	1,592	1,569	7	16		1	99	9	10	85	3
Warren	7,974	258	32.36	232	229		2			11	9		6	
Burrillville	7,677	173	22.53	156	154	1	1			12			5	
Coventry	6,430	130	20.22	115	114		1			6		6	8	1
South Kingstown	6,010	206	34.28	176	173	1	2			6			24	
Barrington	5,162	250	48.43	221	218	1	2			13		3	11	2
Tiverton	4,578	125	27.30	108	106	1	1		1	9		2	5	
North Kingstown	4,279	155	36.22	138	136		1			6		2	9	
Smithfield	3,987	125	31.51	109	108		1			10		1	5	
North Smithfield	3,945	105	26.62	94	92	1	1			11				
East Greenwich	3,666	114	31.10	104	103		1			5		1	4	
Pawtucket	3,666	98	33.01	85	85		3			5		1	4	
Hopkinton	2,823	60	21.25	51	51					5			4	
less than 2,500 population	17,087	761	44.59	632	622	1	9			47	1	4	61	16

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays
			Total	General government	Protection of person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises		
Grand total.....	\$51,906	\$74.58	1,831,415	\$3,306	\$5,485	\$2,303	\$3,868	\$3,271	\$10,720	\$187	\$630	\$1,327	\$1,216	\$5,250	\$14,025
State government.....	13,189	18.95	17,954	1,530	591	503	1,200	1,935	1,100	38	83	536	13	845	4,377
Cities and towns.....	38,418	55.20	23,342	1,557	4,874	1,800	2,668	1,336	9,620	149	547	791	1,100	4,385	9,591
Fire districts.....	299	(1)	119	119									103	20	57
BRISTOL.....	927	36.50	807	74	101	26	96	88	372	7	12	31	2	40	78
Cities and towns.....	918	36.38	800	67	101	26	96	88	372	7	12	31	2	40	76
Fire districts.....	9	(1)	7	7									2	40	2
KENT.....	1,478	27.57	1,046	117	155	5	212	52	467	8	2	28	6	142	284
Cities and towns.....	1,415	26.45	1,003	74	155	5	212	52	467	8	2	28	1	140	271
Fire districts.....	63	(1)	43	43									5	2	13
NEWPORT.....	2,113	50.71	1,673	124	294	138	301	97	648	1	34	36	9	138	293
Cities and towns.....	2,098	50.35	1,669	120	294	138	301	97	648	1	34	36	7	129	293
Fire districts.....	15	(1)	4	4									2	9	
PROVIDENCE.....	32,764	59.43	18,971	1,266	4,251	1,605	1,870	1,059	7,661	130	498	641	1,089	3,987	8,707
Cities and towns.....	32,619	59.57	18,940	1,225	4,251	1,605	1,870	1,059	7,661	130	498	641	993	3,986	8,700
Fire districts.....	135	(1)	31	31									96	1	7
WASHINGTON.....	1,445	48.01	964	105	73	26	189	40	472	3	1	55	97	98	286
Cities and towns.....	1,368	46.31	930	71	73	26	189	40	472	3	1	55	97	90	251
Fire districts.....	77	(1)	34	34										8	35

1 Includes \$437,520 payments for development and conservation of natural resources by State government.

2 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932
[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments												
			Total	General government	Protection and person property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises	Interest	Out-lays
Grand total.....	\$38,418	\$55.20	\$23,342	\$1,557	\$4,874	\$1,800	\$2,668	\$1,336	\$9,020	\$149	\$547	\$791	\$1,100	\$4,385	\$9,591
30,000 population and over.....	30,354	66.29	17,211	1,055	4,054	1,584	1,601	928	6,796	122	489	532	991	3,754	8,438
Providence.....	19,950	78.39	11,319	600	2,822	1,287	839	562	4,313	64	404	228	257	2,219	5,855
Pawtucket.....	5,288	67.19	2,467	188	456	159	280	224	983	29	55	83	248	697	1,876
Woonsocket.....	2,286	45.63	1,413	105	457	99	147	83	440	16	19	47	96	499	1,278
Cranston.....	1,702	38.51	1,120	121	207	26	109	37	596	8	4	12	96	186	396
East Providence.....	1,168	37.68	892	41	112	13	226	22	454	5	7	12	90	153	33
8,000 to 30,000 population.....	5,524	33.99	4,039	322	637	170	627	279	1,817	15	47	125	104	479	902
Newport.....	1,625	58.85	1,251	77	261	130	199	82	443	—	34	25	4	85	285
Central Falls.....	1,713	27.21	573	82	135	10	40	73	220	6	7	—	—	106	34
Warwick.....	800	32.13	690	46	118	2	109	29	338	5	1	12	—	66	74
West Warwick.....	366	20.22	155	15	22	—	61	14	31	2	—	10	—	52	159
Bristol.....	364	30.08	324	22	40	3	36	33	168	2	4	16	1	15	24
North Providence.....	276	23.59	211	18	5	1	26	4	146	—	1	10	10	26	39
Westerly.....	692	61.79	374	27	24	18	70	15	200	—	—	20	97	63	158
Lincoln.....	224	21.13	156	10	10	4	41	9	69	—	—	13	—	8	60
Cumberland.....	261	25.34	204	18	14	2	30	13	112	—	—	15	2	35	20
Johnston.....	203	20.71	131	7	8	—	15	7	90	—	—	4	—	23	49
2,500 to 8,000 population.....	1,827	30.72	1,496	128	122	37	291	109	743	10	11	45	3	92	236
Warren.....	291	36.49	257	16	26	17	27	51	108	2	3	7	—	18	16
Burrillville.....	142	18.50	131	10	8	2	24	3	81	—	—	3	—	11	—
Coventry.....	126	19.60	83	5	6	—	14	6	49	—	—	3	1	5	37
South Kingstown.....	165	27.45	155	13	5	—	28	7	97	—	—	5	—	10	—
Barrington.....	263	50.95	219	29	35	6	33	4	96	3	5	8	1	7	36
Tiverton.....	125	27.30	119	7	14	3	19	5	69	—	—	2	1	5	—
North Kingstown.....	233	64.45	145	8	9	3	37	9	65	3	1	10	—	4	84
Smithfield.....	110	27.73	47	6	3	2	22	5	6	1	—	2	—	3	60
North Smithfield.....	113	28.64	107	8	3	3	28	7	58	1	1	2	—	6	—
East Greenwich.....	109	29.73	91	8	6	3	24	3	43	1	1	2	—	17	1
Portsmouth.....	91	30.65	86	13	3	1	21	5	43	—	—	—	—	5	—
Hopkinton.....	59	20.90	56	5	4	—	14	4	28	—	—	1	—	2	—
Less than 2,500 population.....	673	39.43	596	52	61	9	149	20	264	2	39	39	2	60	15

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$136,187	\$119,358	\$16,829	\$110,353	\$158.55
State government.....	21,930	21,930	-----	16,807	24.15
Cities and towns.....	113,796	97,087	16,709	93,107	133.77
Fire districts.....	461	341	120	439	(¹)
BRISTOL	800	435	365	800	31.50
Cities and towns.....	798	435	363	798	31.62
Fire district.....	2	-----	2	2	(¹)
KENT	4,406	3,266	1,140	4,082	76.16
Cities and towns.....	4,372	3,265	1,107	4,049	75.69
Fire districts.....	34	1	33	33	(¹)
NEWPORT	2,846	2,548	298	2,676	64.22
Cities and towns.....	2,641	2,343	298	2,483	59.59
Fire district.....	205	205	-----	193	(¹)
PROVIDENCE	103,777	89,209	14,568	83,645	151.78
Cities and towns.....	103,742	89,209	14,533	83,611	152.68
Fire districts.....	35	-----	35	34	(¹)
WASHINGTON	2,428	1,970	458	2,343	77.84
Cities and towns.....	2,243	1,835	408	2,166	73.33
Fire districts.....	185	135	50	177	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$113, 796	\$97, 087	\$16, 709	\$93, 107	\$133. 77
30,000 population and over.....	98, 117	85, 026	13, 091	78, 109	170. 36
Providence.....	61, 021	52, 489	8, 532	46, 079	181. 06
Pawtucket.....	18, 043	15, 707	2, 336	15, 125	192. 19
Woonsocket.....	9, 672	9, 600	72	8, 241	164. 49
Cranston.....	5, 271	3, 831	1, 440	4, 901	110. 88
East Providence.....	4, 110	3, 399	711	3, 763	121. 39
8,000 to 30,000 population.....	13, 002	10, 342	2, 660	12, 412	76. 38
Newport.....	1, 917	1, 917	—	1, 761	63. 78
Central Falls.....	3, 143	2, 543	600	3, 143	119. 96
Warwick.....	2, 940	2, 307	633	2, 771	111. 29
West Warwick.....	984	625	359	830	45. 86
Bristol.....	293	181	112	293	24. 21
North Providence.....	573	503	70	521	44. 53
Westerly.....	1, 704	1, 508	196	1, 651	147. 41
Lincoln.....	145	5	140	145	13. 68
Cumberland.....	763	259	504	763	74. 08
Johnston.....	540	494	46	534	54. 49
2,500 to 8,000 population.....	1, 814	1, 262	552	1, 725	29. 00
Warren.....	371	254	117	371	46. 53
Burrillville.....	213	194	19	148	19. 28
Coventry.....	75	—	75	75	11. 66
South Kingstown.....	152	100	52	152	25. 29
Barrington.....	134	—	134	134	25. 96
Tiverton.....	112	112	—	112	24. 46
North Kingstown.....	141	56	85	117	27. 34
Smithfield.....	75	75	—	75	18. 91
North Smithfield.....	120	110	10	120	30. 42
East Greenwich.....	373	333	40	373	101. 75
Portsmouth.....	48	28	20	48	16. 17
Hopkinton.....	—	—	—	—	—
Less than 2,500 population.....	863	457	406	861	50. 45

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF CITIES AND TOWNS AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, and 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$110, 353	\$49, 239	\$30, 716	\$158. 55	\$79. 38	\$52. 99
State government.....	16, 807	9, 338	5, 127	24. 15	15. 05	9. 02
Cities and towns.....	93, 107	39, 901	25, 589	133. 77	64. 32	44. 15
Fire districts.....	439	—	—	(1)	—	—
Bristol.....	800	660	296	31. 50	26. 91	15. 53
Kent.....	4, 082	945	910	76. 16	24. 38	23. 63
Newport.....	2, 676	2, 091	1, 004	64. 22	47. 72	24. 18
Providence.....	83, 645	34, 873	22, 251	151. 78	71. 42	48. 86
Washington.....	2, 343	1, 332	1, 128	77. 84	53. 45	44. 77

¹ Not computed.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$1,447,034	\$963,963	\$463,071	\$1,046,681	\$619,010	\$2,079.07	\$1,687.37	\$1,067.37
Bristol.....	44,445	29,191	15,254	31,307	17,725	1,749.80	1,276.16	930.46
Kent.....	66,244	49,837	16,407	46,606	35,840	1,235.90	1,202.56	931.93
Newport.....	115,814	74,772	41,042	106,157	70,884	2,779.45	2,423.11	1,707.06
Providence.....	1,161,393	789,802	371,591	821,159	466,271	2,107.41	1,681.73	1,023.79
Washington.....	59,138	40,361	18,777	41,462	28,290	1,964.72	1,663.00	1,122.76

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, CITIES AND TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932				1922	1912	1932	1922	1912
	Total	State	Cities and towns	Fire districts					
State total.....	\$28,953	\$1,208	\$27,572	\$173	\$19,935	\$8,192	\$2.00	\$1.90	\$1.32
Bristol.....	837	35	795	7	586	200	1.88	1.87	1.13
Kent.....	1,431	68	1,306	67	800	320	2.16	1.72	0.89
Newport.....	1,977	84	1,879	14	1,618	752	1.71	1.52	1.06
Providence.....	23,572	985	22,555	32	16,177	6,611	2.03	1.97	1.42
Washington.....	1,136	46	1,037	53	744	309	1.92	1.79	1.09

SOUTH CAROLINA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of South Carolina relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies for the State government, the 46 counties, the 265 cities and towns, the 1,795 school districts, and the 26 other civil divisions (drainage districts, sewer districts, and 2 townships), or a total of 2,133 political units that have power to levy taxes or incur debt.

The data for South Carolina were compiled largely from reports on file in the offices of the State comptroller and the State board of education, Columbia, S. C., and from reports received through correspondence.

Fiscal year.—For South Carolina the fiscal year reported for the State government is that ending December 31, 1931, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of South Carolina on January 1, 1932, was 1,744,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for South Carolina the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$6,958,372. For the State government the excess of governmental costs over revenue receipts was 52.6 percent; however, for the counties, the cities and towns, the school districts, and the other civil divisions, the revenue receipts exceeded governmental costs, the percent of excess being 33.2 for the counties, 12.3 for the cities and towns, 16.2 for the school districts, and 21.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts, the revenue receipts exceeded governmental costs, exclusive of outlays, by \$15,558,034.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Percent of total	Total	Percent of total	Total	Percent of total	Total	Percent of total
Total.....	\$61,871,670	100.0	\$68,830,042	100.0	\$171,698,350	100.0	\$27,378,605	100.0
State government.....	25,088,731	40.5	38,297,182	55.6	77,983,711	45.4	2,755,213	10.1
Counties.....	12,735,248	20.6	9,560,681	13.9	31,241,899	18.2	7,753,027	28.3
Cities and towns.....	9,404,249	15.2	8,377,394	12.2	43,561,926	25.4	5,564,407	20.3
School districts.....	14,479,590	23.4	12,459,712	18.1	16,484,205	9.6	11,187,697	40.9
Other civil divisions.....	163,852	.3	135,073	.2	2,426,609	1.4	118,261	.4

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of South Carolina and all subdivisions of the State amounted to \$61,871,670, or an average of \$35.48 for each person in the State. Of this amount \$25,088,731 was for the State; \$12,735,248 for the counties; \$9,404,249 for the cities and towns; \$14,479,590 for the school districts; and \$163,852 for the other civil divisions. The revenues collected include \$25,045,260, general property taxes; \$2,513,707, special taxes; \$428,761, poll taxes; \$13,629,295, licenses and permits; \$631,174, special assessments; \$13,681,304, subventions, donations, and pension assessments; \$752,524, interest, rents, and highway privileges; \$2,468,518, earnings of public-service enterprises; \$2,159,906, earnings of general departments; and \$561,221, fines, forfeits, and escheats. Of the \$13,681,304 classified as subventions, donations, and pension assessments, \$5,349,925 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$6,155,000 in 1912, \$12,939,000 in 1922, and \$14,175,944 in 1932, this being an increase of 9.6 percent from 1922 to 1932, and 130.3 percent from 1912 to 1932. Special taxes amounted to \$123,000 in 1912, \$1,291,000 in 1922, and \$2,513,707 in 1932. Poll taxes amounted to \$302,000 in 1912, \$374,000 in 1922, and \$269,707 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$536,000 in 1912, \$1,695,000 in 1922, and \$13,445,444 in 1932. Special assessments amounted to \$84,000 in 1912, \$926,000 in 1922, and \$553,867 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of South Carolina and all subdivisions of the State for 1932 amounted to \$68,830,042, or an average expenditure of \$39.47 per person. Of the total amount expended, \$38,297,182 was disbursed by the State government; \$9,560,681 by the counties; \$8,377,394 by the cities and towns; \$12,459,712 by the school districts; and \$135,073 by the other civil divisions. The total comprises \$33,693,259 for operation and maintenance of general departments; \$1,239,820 for operation and maintenance of public-service enterprises; \$11,380,557 for interest on debt; and \$22,516,406 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government and those for cities having a population of 30,000 and over may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for South Carolina were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$7,316,000 to \$23,317,950, or 218.7 percent; interest payments, from \$914,000 to \$9,751,711, or 966.9 percent; and outlay payments, from \$1,262,000 to \$22,194,048, or 1,658.6 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of South Carolina and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$171,698,350, or an average per capita of \$98.45. In 1922 the average per capita was \$37.64, and in 1912, \$13.54.

Of the total debt reported for 1932, \$77,983,711 was for the State government; \$31,241,899 for the counties; \$43,561,926 for the cities and towns; \$16,484,205 for the school districts; and \$2,426,609 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 793.4 percent from 1922 to 1932 and 1,159.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 66.5 percent from 1922 to 1932 and 520.8 percent from 1912 to 1932.

ASSESSED VALUATIONS

In South Carolina all property is assessed at its true value in money. Personal property is listed for taxation between January 1 and March 1 of each year. Real property is listed between said dates every fourth year (1928, 1932), except in cities having a population of 50,000 or over, in which returns are also made in any intermediate year upon order of the special board of equalization of any such city.

In counties in which townships have been laid out, each township is a tax district; in other counties the auditors thereof are required to divide the counties into as many tax districts as may be necessary.

With the exception of a few counties, the duties relative to the valuation, assessment, and return of property for taxation devolve upon township boards of assessors, special boards of assessors for cities and towns, and the county boards of equalization, said township boards and special boards being appointed by the Governor every 2 years.

The assessed valuation of all property in South Carolina subject to levies of the general property tax was \$407,909,083 in 1932 as compared with \$436,000,000 in 1922 and \$291,531,000 in 1912. The per capita assessed valuation increased from \$185.42 in 1912 to \$252.45 in 1922, and decreased to \$233.89 in 1932.

TAX LEVIES

In South Carolina the county treasurer is the collector of all State, county, and city taxes. The time of payment of taxes is from the 15th day of September to the 31st day of December.

The total levies of the general property tax for the State and all subdivisions were \$6,899,000 for 1912, \$20,886,000 for 1922, and \$27,378,605 for 1932, this being a per capita of \$4.39, \$12.09, and \$15.70, respectively.

Of the total levies reported for 1932, \$2,755,213 was for the State government; \$7,753,027 for the counties; \$5,564,407 for the cities and towns; \$11,187,697 for the school districts; and \$118,261 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$2.37 for 1912, \$4.79 for 1922, and \$6.71 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits							
Grand total.....	1,744,000	\$81,872	\$85.48	\$ 841,617	\$25,045	\$428	\$13,680	\$681		\$13,437	\$245	\$753	\$2,160	\$2,468
State government.....	(1)	25,089	14.39	\$ 17,876	2,834		12,528	51		5,350	235	287	1,289	1
Counties.....	1,744,000	12,735	7.30	7,389	6,971		195	214		4,182		214	461	227
Cities and towns.....	514,186	9,404	18.29	5,972	5,060	59	853	242			7	165	193	2,240
School districts.....		14,480	(3)	10,263	10,070	146	47	86		3,905	3	86	217	
Other civil divisions.....		164	(3)	117	110		7	46				1		
ABBEVILLE.....	23,323	389	16.68	237	226	4	7	4		125		1	6	16
County.....	23,323	157	6.73	95	92	1	5	2		58			2	2
Cities and towns.....	7,223	55	7.61	34	28	1	2	2				1	3	16
School districts.....		177	(3)	106	106					67			1	
AIKEN.....	47,700	858	17.99	555	525	8	22			270		3	12	8
County.....	47,700	380	7.97	198	191	1	4			171		2	4	2
Cities and towns.....	9,924	135	15.22	135	117	1	17	5				1	2	8
School districts.....		327	(3)	222	217	4	1			99			6	
ALLENDALE.....	13,294	178	13.39	147	137	5	5	1		29				
County.....	13,294	57	4.29	50	46	3	1			7				
Cities and towns.....	3,641	24	6.59	22	17	1	4	1						
School districts.....		97	(3)	75	74					22				
ANDERSON.....	81,700	1,641	20.09	1,168	1,095	18	55	10		412		6	19	6
County.....	81,700	638	7.81	373	360	6	9	9		251		2	1	1
Cities and towns.....	24,303	324	13.33	287	239	4	44	10				2	8	6
School districts.....		679	(3)	506	496	8	2			161		2	10	
Other civil divisions.....	(1)													

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes \$131,436, inheritance taxes; \$1,715,204, income taxes; and \$666,873, other special taxes, for State purposes only.

* Not computed.

* Not available.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll								Licenses and per- mits
BAMBERG.....	19,410	\$231	\$11.90	\$140	\$132	\$3	\$5	\$1	\$2	\$88			
County.....	19,410	78	4.02	31	27	2	2		1	46			
Cities and towns.....	5,241	32	6.11	31	28		3		1				
School districts.....		120	(c)	78	77	1				42			
Other civil divisions.....	1							1					
BARNWELL.....	21,221	292	13.76	175	164	5	6	3	2	108		\$4	
County.....	21,221	115	5.42	38	38	3	1		1	70		2	
Cities and towns.....	4,417	34	7.70	29	25		4	3	1			1	
School districts.....		143	(c)	104	101	2	1			38		1	
BEAUFORT.....	21,815	327	14.99	228	204	16	8		4	85	\$7	1	\$2
County.....	21,815	164	7.52	111	97	13	1		2	44	6	1	
Cities and towns.....	4,427	35	7.91	31	24	1	6		2				2
School districts.....		128	(c)	86	83	2	1			41	1		
BERKELEY.....	22,500	276	12.27	190	182	5	3		2	81	1	2	
County.....	22,500	85	3.78	67	62	4	1		2	14	1	1	
Cities and towns.....	1,534	2	1.30	2			1						
School districts.....		189	(c)	121	119	1	1			67		1	
CALHOUN.....	16,707	148	8.86	114	103	6	5	1	1	29		3	
County.....	16,707	48	2.87	33	29	3	1		1	12		2	
Cities and towns.....	2,370	16	6.75	15	11	1	3	1					
School districts.....		84	(c)	66	63	2	1			17		1	
CHARLESTON.....	101,050	4,140	40.97	2,597	2,402	14	181	144	53	275	\$7	164	862
County.....	101,050	800	7.92	466	441		25	25	18	242		51	8
Cities and towns.....	66,280	2,478	37.93	1,324	1,177		147	144	35		7	96	844
School districts.....		857	(c)	784	784	14	2			33		17	
Other civil divisions.....	7		(c)	7			7						

CHEROKEE.....	33,000	647	19.61	478	460	7	11	6	14	138	1	6	4
County.....	33,000	268	8.12	188	182	4	2	7	8	68	1	3	2
Cities and towns.....	8,574	104	12.13	86	79	3	2	6	6	70	1	1	4
School districts.....		275	(¹)	204	199	3	2						
CHESTER.....	31,803	641	20.16	398	373	6	9		11	175	7	21	39
County.....	31,803	282	8.87	118	118	2	4	124	8	126	5	19	39
Cities and towns.....	6,407	90	14.05	44	40	4	1	4	3	49	2	2	
School districts.....		269	(¹)	220	215	4	1						
CHESTERFIELD.....	34,700	509	14.67	315	302	9	4	12	9	115		42	16
County.....	34,700	179	5.16	121	111	8	2	2	5	19		34	16
Cities and towns.....	6,323	75	11.86	42	40	1	2	12	4	96		1	
School districts.....		255	(¹)	152	151	1						7	
CLARENDON.....	30,036	277	9.22	183	171	1	11	2	2	72	11		7
County.....	30,036	115	3.83	93	85	1	7		1	11	10		
Cities and towns.....	2,698	32	11.87	23	19		4		1	61	1		7
School districts.....		128	(¹)	67	67								
Other civil divisions.....		2	(¹)					2					
COLLETON.....	25,821	424	16.42	281	261	14	6	1	3	131	4	2	2
County.....	25,821	182	7.05	130	117	12	1		2	46	3	1	
Cities and towns.....	3,053	27	8.83	23	19		4	1	1		1		2
School districts.....		215	(¹)	128	125	2	1			85		1	
DARLINGTON.....	41,800	653	15.62	489	459	10	20	16	10	118	3	17	
County.....	41,800	157	3.76	121	111	6	4		4	29	1	2	
Cities and towns.....	12,301	160	13.01	136	119	2	15	8	6		1	9	
School districts.....		328	(¹)	232	229	2	1			89	1	6	
Other civil divisions.....		8	(¹)					8					
DILLON.....	25,800	355	13.76	215	202	5	8	16	5	72	4	32	11
County.....	25,800	68	2.64	51	47	2	2		3	13		1	
Cities and towns.....	4,618	77	16.67	47	47	1	6	9	2			1	11
School districts.....		203	(¹)	110	108	2				59	4	30	
Other civil divisions.....		7	(¹)					7					
DORCHESTER.....	18,956	358	18.89	192	173	12	7		3	159	4		
County.....	18,956	205	10.81	75	64	9	2		3	126	2		
Cities and towns.....	5,198	34	6.35	32	27	1	4			33	1		
School districts.....		119	(¹)	85	82	2							
EDGEFIELD.....	19,326	259	13.40	167	156	4	7		1	82	1	4	4
County.....	19,326	108	5.59	63	59	3	5			45			
Cities and towns.....	3,573	39	10.92	33	28		1		1		1		4
School districts.....		112	(¹)	71	69	1				37			

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Per cap- ita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises
			Total	General property	Poll	Licenses and per- mits								
FAIRFIELD	23,287	\$17.86	\$300	\$293	\$4	\$3			\$2	\$104			\$10	
County	23,287	8.80	119	115	3	1				84				
Cities and towns	2,748	10.55	29	18		1							10	
School districts		(c)	162	160	1					20				
FLORENCE	62,500	17.87	611	549	17	45		\$43	14	283		\$3	23	\$140
County	62,500	8.54	346	144	9	7			5	98		1	2	80
Cities and towns	20,553	15.72	323	199	5	37		36	9				19	60
School districts		(c)	252	248	3	1				185		2	2	
Other civil divisions	7	(c)						7						
GEORGETOWN	21,700	19.86	243	224	3	16		4	10	92		5	1	76
County	21,700	6.68	79	73	1	5		4	6	38		3	1	18
Cities and towns	6,794	17.96	109	106	2	10		4	4			1		58
School districts		(c)	159							54				
GREENVILLE	121,900	27.08	2,354	2,190	32	142		58	75	756		14	36	8
County	121,900	8.88	646	613	14	19			36	371		9	21	
Cities and towns	36,900	18.67	581	454	6	121		58	37			2	3	8
School districts		(c)	1,018	1,004	12	2			2	385		2	12	
Other civil divisions	1,110	(c)	109									1		
GREENWOOD	36,100	20.69	510	475	11	24		6	7	206		8	10	
County	36,100	9.22	178	167	6	5			4	141		4	6	
Cities and towns	13,256	7.32	88	68	2	18		6	3					
School districts		(c)	244	240	3	1				65		4	4	
HAMPTON	17,243	14.15	171	158	7	6			3	65		4	4	1
County	17,243	5.68	73	66	6	1			2	22			1	1
Cities and towns	4,644	3.23	12	8	4	4			1				1	
School districts		(c)	86	84	1	1				43			2	

HORRY	40,600	474	11.67	285	282	15	8	10	13	156	1	9
County	40,600	140	3.45	77	66	10	1	1	8	55	1	9
Cities and towns	40,600	140	3.45	77	66	10	1	1	8	55	1	9
School districts	4,286	280	12.60	178	173	4	1	1	1	101	1	9
			(¹)									
JASPER	10,000	188	18.50	149	145	3	1	1	2	33	3	1
County	10,000	75	7.50	68	58	2	1	1	2	11	2	1
Cities and towns	10,000	75	7.50	68	58	2	1	1	2	11	2	1
School districts	715	106	9.79	6	5	1	1	1	1	22	1	1
			(¹)									
KERSHAW	32,500	724	22.28	330	310	8	12	19	7	278	5	93
County	32,500	330	10.15	72	64	6	10	10	3	183	1	71
Cities and towns	5,880	105	17.86	66	56	2	10	10	3	183	1	71
School districts	289	289	(¹)	192	190	2	1	1	1	95	1	22
LANCASTER	27,980	483	17.26	283	282	11	20	16	13	136	5	18
County	27,980	173	6.18	110	97	8	5	16	6	55	2	18
Cities and towns	5,185	91	17.55	48	37	3	4	16	7	81	3	18
School districts	219	219	(¹)	135	128	1	1	1	1	81	3	18
LAURENS	42,094	850	20.19	577	551	8	18	19	9	179	8	58
County	42,094	306	7.27	216	209	3	4	4	4	85	1	58
Cities and towns	12,328	208	16.71	122	107	2	13	19	5	94	2	58
School districts	338	338	(¹)	239	235	3	1	1	1	94	1	58
LEE	24,096	200	8.30	132	126	4	2	5	1	56	1	5
County	24,096	71	2.95	50	45	3	1	1	1	16	1	5
Cities and towns	3,037	106	8.93	18	17	1	1	1	1	40	1	5
School districts	106	106	(¹)	64	63	1	1	1	1	40	1	5
Other civil divisions			(¹)									
LEXINGTON	36,800	630	17.12	395	372	8	15	12	8	186	20	9
County	36,800	147	3.99	82	72	5	12	12	5	53	2	9
Cities and towns	10,332	106	9.29	70	59	1	12	12	3	133	18	9
School districts	387	387	(¹)	236	231	2	3	3	1	133	1	9
McCORMICK	11,471	165	14.38	108	104	3	1	1	1	52	4	4
County	11,471	82	7.15	49	46	1	1	1	1	30	1	4
Cities and towns	1,986	16	8.06	12	12	1	1	1	1	22	2	4
School districts	67	67	(¹)	44	43	1	1	1	1	22	1	4
MARION	27,800	573	20.58	269	253	2	14	31	7	194	1	50
County	27,800	233	8.38	72	70	1	2	31	3	105	3	50
Cities and towns	8,318	107	12.86	58	46	1	11	31	4	14	14	50
School districts	232	232	(¹)	139	137	1	1	1	1	89	1	50

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion :	Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and in- terest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll									
MARLBORO.....	31,634	\$480	\$15.17	\$318	\$303	\$3	\$12	\$10	\$5	\$79	\$1			\$4	\$63
County.....	145	121	4.58	117	117	1	3		2	21				1	
Cities and towns.....	159	82	25.17	72	72	1	9	9	3					2	63
School districts.....	175	115	(²)	114	114	1				58	1			1	
Other civil divisions.....	1		(³)					1							
NEWBERRY.....	34,681	804	23.18	622	598	7	17		6	162			\$11	3	
County.....	340	254	9.80	248	248	3	3		4	73			8	1	
Cities and towns.....	134	130	11.57	117	117		13		2				2		
School districts.....	11,586	330	(²)	238	233	4	1			89			1	2	
Other civil divisions.....															
OCONEE.....	33,900	608	17.94	384	364	8	12	7	5	186			6		20
County.....	190	147	5.60	142	142	4	1		3	38			2		20
Cities and towns.....	6,400	77	12.03	48	37	1	10	7	2						
School districts.....		341	(²)	189	185	3	1			148			4		
Other civil divisions.....															
ORANGEBURG.....	63,864	1,088	17.04	626	590	7	29	18	8	268			4	17	147
County.....	386	244	6.04	236	236	3	5		5	137					
Cities and towns.....	313	534	18.27	109	109	2	23	13	3					16	147
School districts.....		384	(²)	248	245	2	1			131			4	1	
Other civil divisions.....	5		(³)					5							
PICKENS.....	34,600	813	23.50	470	450	11	9		22	247			8	1	65
County.....	293	138	7.69	130	130	6	2		16	108			4		
Cities and towns.....	157	84	14.58	75	75	2	7		5				2	1	65
School districts.....	10,766	390	(²)	248	245	3			1	139			2		
Other civil divisions.....															
RICHLAND.....	89,300	3,003	33.63	1,978	1,830	20	128	36	40	386			30	288	265
County.....	89,300	1,940	10.08	413	388	4	21	21	14	310				5	168
Cities and towns.....	55,195	1,163	21.07	773	663	4	106	36	26				11	52	265
School districts.....		940	(³)	792	779	12	1			76			14	58	

SALUDA	18, 148	234	12.89	120	105	9	6	2	103			5	4
County.....	110	6	06	61	50	8	3		45			4	4
Cities and towns.....	2, 242	23	10.26	17	15	2	2						
School districts.....		100	(*)	41	39	1	1		58			1	
Other civil divisions.....		1	(*)	1	1								
SPARTANBURG	120, 100	3, 364	28.01	2, 315	2, 193	24	98	64	525	57	185	185	
County.....	120, 100	1, 388	11.56	944	924	6	14		38	51	134		
Cities and towns.....	38, 768	1, 789	20.36	521	436	5	80	64	1	1	4	185	
School districts.....		1, 187	(*)	850	833	13	4			5	27		
SUMTER	46, 100	843	18.29	440	399	8	33	20	246	62	20	46	
County.....	46, 100	367	7.96	112	103	3	6		4	28	16		
Cities and towns.....	13, 249	206	15.55	105	75	3	27	20	207	30	1	46	
School districts.....		270	(*)	223	221	2				3	3		
UNION	31, 000	832	26.84	526	501	12	13	19	7	180	1	19	80
County.....	31, 000	360	11.61	230	219	8	3		3	108	1	18	
Cities and towns.....	8, 964	185	20.66	81	71	1	9	19	4			1	80
School districts.....		287	(*)	215	211	3	1			72			
WILLAMSBURG	34, 914	318	9.11	220	205	9	6	3	2	89	3		
County.....	34, 914	89	2.55	71	63	7	1		1	15	2		
Cities and towns.....	3, 650	37	10.14	36	32		4		1				
School districts.....		189	(*)	113	110	2	1			74	1		
Other civil divisions.....		3	(*)					3					
YORK	53, 900	1, 251	23.21	738	682	22	32	25	25	276	21	5	163
County.....	53, 900	341	6.33	169	156	8	6		9	154	9		
Cities and towns.....	21, 874	399	18.24	192	161	8	23	18	16		5	5	163
School districts.....		504	(*)	375	366	6	3			122	7		
Other civil divisions.....		7	(*)					7					

* For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS,
BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
CITY OR TOWN	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits						
Grand total.....	514, 198	\$9, 404	\$18. 29	\$5, 972	\$5, 080	\$59	\$893	\$555	\$242	87	\$165	\$193	\$2, 240
	30,000 population and over.....	3, 596	31. 78	2, 075	1, 822	4	249	180	60	7	107	77	1, 090
	Charleston.....	2, 469	39. 65	1, 317	1, 172	-----	145	144	35	7	96	26	844
	Columbia.....	1, 127	22. 14	1, 758	650	4	104	36	25	-----	11	51	246
	8,000 to 30,000 population.....	2, 724	20. 27	1, 774	1, 431	25	318	208	75	-----	36	42	589
	Greenville.....	616	20. 60	520	407	5	108	58	31	-----	-----	-----	7
	Spartanburg.....	702	23. 56	461	372	4	75	62	12	-----	1	1	175
	Florence.....	299	17. 47	260	235	4	30	28	7	-----	-----	18	56
	Anderson.....	257	17. 25	239	204	3	32	5	8	-----	1	4	-----
	Sumter.....	203	16. 64	102	74	2	26	20	4	-----	30	1	46
Rock Hill.....	302	25. 59	114	96	4	14	16	8	-----	4	2	188	
Greenwood.....	90	7. 89	81	62	2	17	6	3	-----	-----	-----	-----	
Orangeburg.....	285	31. 67	107	90	1	16	13	2	-----	-----	16	147	
2,500 to 8,000 population.....	127, 302	2, 043	16. 05	1, 290	1, 117	17	156	166	72	-----	16	40	459
Union.....	7, 419	175	23. 59	72	63	-----	9	19	4	-----	-----	1	79
Newberry.....	7, 298	104	14. 25	101	90	-----	11	-----	1	-----	2	-----	-----
Gaffney.....	84	12	12. 30	72	66	-----	6	5	5	-----	-----	2	-----
Aiken.....	6, 033	109	18. 07	103	88	-----	14	3	3	-----	1	2	-----
Clinton.....	5, 643	138	24. 46	56	50	1	5	19	3	-----	-----	2	58
Darlington.....	5, 556	71	12. 78	66	60	1	5	-----	3	-----	1	1	-----
Chester.....	5, 528	89	16. 10	43	39	-----	4	-----	3	-----	2	2	39
Camden.....	5, 183	102	19. 68	63	54	-----	9	10	3	-----	4	-----	22
Laurens.....	64	12	12. 13	56	56	1	7	-----	2	-----	-----	-----	-----
Georgetown.....	5, 062	96	18. 89	40	33	-----	7	4	3	-----	1	-----	48

Hartsville.....	5,067	95	16.78	66	1	9	8	3	---	---	---	8	---
Marion.....	4,921	47	8.55	25	---	3	7	1	---	---	---	14	---
Kealey.....	4,886	112	22.92	43	1	4	---	3	---	2	---	---	59
Blueville.....	4,414	48	10.87	23	1	4	---	2	---	---	---	3	15
Bennettsville.....	3,667	118	32.18	49	1	7	8	3	---	---	---	---	58
Charay.....	3,573	56	15.67	30	---	---	10	3	---	---	---	---	13
Lancaster.....	3,545	68	19.12	34	---	7	16	6	---	---	---	---	16
Wadsworth.....	3,445	27	11.34	24	1	2	---	1	---	---	---	1	8
Woodruff.....	3,175	59	18.68	24	1	7	24	3	---	---	---	---	---
Mullins.....	3,158	32	10.29	18	2	2	2	2	---	---	---	1	5
Clover.....	3,111	32	10.29	22	---	---	---	---	---	---	---	---	---
Conway.....	3,011	52	17.27	28	1	6	10	4	---	1	---	---	9
Eau Claire.....	2,915	35	12.01	14	---	2	---	1	---	---	---	---	19
Batesburg.....	2,839	38	13.38	27	1	4	9	1	---	---	---	---	---
York.....	2,827	35	12.38	30	1	4	---	4	---	---	---	1	---
Beaufort.....	2,776	30	10.81	26	1	4	---	2	---	---	---	---	2
Whitmire.....	2,763	25	9.05	24	---	1	---	1	---	---	---	---	---
Honea Path.....	2,740	25	9.12	18	---	4	5	1	---	1	---	---	---
Dillon.....	2,731	61	22.34	43	1	3	9	1	---	---	---	---	8
Walterboro.....	2,592	26	10.03	22	---	4	1	1	---	---	---	---	2
Summerville.....	2,579	21	8.14	20	---	2	---	---	---	1	---	---	---
Less than 2,500 population.....	139,319	1,041	7.47	833	13	130	31	35	---	6	---	34	102

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS *	Operation and maintenance of general departments														
	Total	Per capita									Operation and maintenance of public-service enterprises	Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Development and conservation of natural resources	Miscellaneous
Grand total.....	\$68,830	\$39.47	\$33,693										\$1,240	\$11,381	\$32,516
State government.....	38,297	21.97	12,618	\$1,239	\$662	\$373	\$929	\$1,555	\$6,033	\$14	\$1	\$1,023	\$989	3	4,725
Counties.....	9,561	5.48	5,722	2,375	594	237	1,537	799	25	65	11		79	61	3,056
Cities and towns.....	8,377	16.29	4,380											1,176	2,281
School districts.....	12,460	(¹)	10,952	1		14			10,913			2	24		540
Other civil divisions.....	135	(²)	21			11							8		303
ABBEVILLE.....	350	15.01	263												114
County.....	156	6.69	107	70	6	1	26	4						7	73
Cities and towns.....	55	7.61	35											7	44
School districts.....	139	(¹)	121						121						16
AIKEN.....	683	14.32	483												2
County.....	298	6.25	156	47	18	9	70	12						4	141
Cities and towns.....	125	12.60	86											4	95
School districts.....	260	(²)	241						241						29
ALLEDALE.....	157	11.81	119												17
County.....	59	4.44	43	29	4		9	1							34
Cities and towns.....	24	6.59	19												4
School districts.....	74	(¹)	57						57						16
ANDERSON.....	1,300	15.91	943												13
County.....	398	4.87	166	46	20	7	67	26						8	272
Cities and towns.....	265	10.90	184											8	174
School districts.....	637	(²)	593						593						59
Other civil divisions.....															14
															5

BAMBERG	10.61	176	24	5	1	10	3	27	3
County.....	2.73	43						7	3
Cities and towns.....	32	23						9	
School districts.....	6.11	109					109	11	
Other civil divisions.....	(¹)	1							
BARNWELL	10.79	170							
County.....	3.58	42	18		1	11	5	59	
Cities and towns.....	32	19						34	
School districts.....	7.24	109						13	
Other civil divisions.....	(¹)	1						12	
BEAUFORT	13.48	169							70
County.....	4.40	56	32	4			3	1	
Cities and towns.....	76	26						40	
School districts.....	17.17	87						4	
Other civil divisions.....	(¹)	1						10	
BERKELEY	11.64	232							
County.....	4.09	74	51	6	3	8	6	28	2
Cities and towns.....	2	2						18	
School districts.....	1.30	156							
Other civil divisions.....	(¹)	1						10	
BOLTON	7.90	121							
County.....	2.57	42	16	3	1	18	4	8	3
Cities and towns.....	12	10						1	
School districts.....	5.06	69						2	
Other civil divisions.....	(¹)	1						5	
CHARLESTON	35.81	2,160							
County.....	7.42	528	176	101	22	105	78	622	315
Cities and towns.....	2,221	1,064	1		6			124	93
School districts.....	640	8						517	203
Other civil divisions.....	(¹)	1						61	19
CHESTER	15.23	377							
County.....	3.45	130	75	13	1	32	6	12	4
Cities and towns.....	178	41						43	
School districts.....	12.17	206						25	
Other civil divisions.....	(¹)	1						25	4
CHESTERFIELD	11.93	274							
County.....	3.98	56	16	11	3	20	6	13	18
Cities and towns.....	138	30						72	10
School districts.....	64	188						13	
Other civil divisions.....	10.12	1						21	8

¹ Not available by departments.

² Not computed.

* Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

[illegible]

Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous		
LANCASTER.....	\$307	\$10.97	\$181	\$46	\$2		\$15	\$1						\$7	\$7
County.....	127	4.54	64											58	5
Cities and towns.....	88	16.97	47											32	2
School districts.....	92	(¹)	70						\$70					7	22
LAURENS.....	622	14.78	406	43	9	\$5	28	8						37	17
County.....	167	3.97	93											11	11
Cities and towns.....	159	12.90	66											55	1
School districts.....	296	(¹)	247						247					44	5
LEE.....	229	9.50	182	19	10	3	22	5						45	2
County.....	76	3.15	59											15	2
Cities and towns.....	18	5.93	9											9	2
School districts.....	130	(¹)	114						114					16	
Other civil divisions.....	5	(¹)												5	
LEXINGTON.....	552	15.00	445	58	10	2	28	9						4	69
County.....	141	3.83	108											4	34
Cities and towns.....	75	7.28	39											4	20
School districts.....	336	(¹)	298						298					1	1
McCORMICK.....	144	12.55	117	58	3		8	2						34	4
County.....	84	7.32	71											27	
Cities and towns.....	15	7.55	6											13	
School districts.....	45	(¹)	40						40					5	
MARION.....	423	15.22	299	53	12	2	21	7						22	95
County.....	165	5.94	95											22	7
Cities and towns.....	64	7.60	32											48	3
School districts.....	194	(¹)	172						172					29	3
														18	4

MARLBORO.	411	12.90	262	28	12	3	33	15							45	93	11
County	123	3.89	91													32	
Cities and towns	134	21.21	44													36	6
School districts	153	(t)	127													21	5
Other civil divisions	1																1
NEWBERRY.	635	18.31	453													178	4
County	242	6.98	130	82	13	8	19	7								108	4
Cities and towns	106	9.15	59													108	
School districts	287	(t)	284													47	
OCONEE.	577	17.02	454													22	
County	163	4.81	99	64	6	1	21	7								102	3
Cities and towns	101	15.78	63													64	
School districts	313	(t)	292													18	2
ORANGEBURG.	999	15.64	647													20	1
County	343	5.37	225	86	11	7	52	12								201	83
Cities and towns	260	15.17	114													103	15
School districts	391	(t)	307													58	20
Other civil divisions	5		1													36	48
PICKENS.	645	18.64	476													4	
County	198	4.80	71	40	7	2	18	4								103	53
Cities and towns	153	14.21	114													52	45
School districts	324	(t)	291													25	1
RICHLAND.	2,764	30.95	1,922													26	7
County	842	9.43	518													13	
Cities and towns	1,028	18.62	696													52	45
School districts	894	(t)	738													25	1
SALUDA.	223	12.20	136													26	
County	102	5.62	41	26	2		12	1								13	
Cities and towns	23	10.26	8													109	
School districts	98	(t)	87													109	
SPARTANBURG.	2,525	21.02	1,571													4	5
County	1,050	8.74	593													78	
Cities and towns	621	16.02	257	155	61	78	206	91								61	
School districts	854	(t)	721													10	1
SUMTER.	814	17.66	476													7	4
County	337	7.31	119	47	11	2	38	21								60	
Cities and towns	206	15.55	119													60	
School districts	271	(t)	238													112	21
UNION.	627	20.23	413													282	32
County	174	5.61	97	52	4		33	8								218	
Cities and towns	164	18.32	56													38	27
School districts	289	(t)	290													28	5

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Operation and maintenance of general departments														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
WILLIAMSBURG	\$297	\$8.51	\$290	\$24	\$6	\$1	\$36	\$3						\$36	\$1
County	83	2.38	70											13	
Cities and towns	39	10.68	29											10	
School districts	174	(?)	161						\$161					12	1
Other civil divisions	1	(?)												1	
YORK	1,025	19.02	668	85	8	2	40	9						\$92	227
County	240	4.45	144											74	74
Cities and towns	340	15.54	134											92	99
School districts	438	(?)	390						390					47	15
Other civil divisions	7	(?)												7	1

* Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$3,377	\$18.29	\$4,380	\$1,176	\$2,281	\$540
30,000 population and over.....	3,205	28.32	1,705	610	635	255
Charleston.....	2,210	35.49	1,053	517	437	203
Columbia.....	995	19.55	652	93	198	52
8,000 to 30,000 population.....	2,430	18.08	1,173	254	831	172
Greenville.....	582	19.46	231	5	291	55
Spartanburg.....	550	18.46	222	53	253	22
Florence.....	263	17.08	155	15	62	31
Anderson.....	201	13.49	146	-----	50	5
Sumter.....	203	16.64	116	24	36	27
Rock Hill.....	258	21.86	91	89	65	13
Greenwood.....	138	12.11	113	-----	25	-----
Orangeburg.....	235	26.11	99	68	49	19
2,500 to 8,000 population.....	1,770	13.90	928	244	504	94
Union.....	159	21.43	54	56	48	1
Newberry.....	79	10.82	46	-----	33	-----
Gaffney.....	77	11.28	56	-----	20	1
Aiken.....	88	14.59	64	-----	24	-----
Clinton.....	100	17.72	36	37	26	1
Darlington.....	71	12.78	48	-----	23	-----
Chester.....	77	13.93	40	12	25	-----
Camden.....	38	7.33	33	3	2	-----
Laurens.....	57	10.47	28	-----	29	-----
Georgetown.....	100	19.68	40	22	22	16
Hartsville.....	80	15.79	52	-----	27	1
Marion.....	24	4.88	11	-----	10	3
Easley.....	111	22.72	82	10	18	1
Abbeville.....	49	11.10	30	7	12	-----
Bennettsville.....	96	26.18	26	42	22	6
Cheraw.....	49	13.71	21	11	17	-----
Lancaster.....	67	18.90	36	4	25	2
Woodruff.....	32	10.08	16	6	6	4
Mullins.....	39	12.35	20	-----	19	-----
Clover.....	28	9.00	12	3	11	2
Conway.....	39	12.95	20	4	13	2
Eau Claire.....	31	10.63	13	16	2	-----
Batesburg.....	26	9.16	15	-----	11	-----
York.....	35	12.38	19	-----	16	-----
Beaufort.....	72	25.94	22	1	4	45
Whitmire.....	23	8.32	10	-----	13	-----
Honea Path.....	25	9.12	12	-----	4	9
Dillon.....	48	17.58	23	6	19	-----
Walterboro.....	16	6.17	9	4	3	-----
Summerville.....	34	13.18	34	-----	-----	-----
Less than 2,500 population.....	972	6.98	574	68	311	19

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$189,032	\$160,714	\$5,716	\$22,592	\$171,699	\$98.45
State government.....	78,528	69,974	-----	8,554	77,984	44.74
Counties.....	40,022	35,624	-----	4,398	31,242	17.91
Cities and towns.....	47,326	35,103	4,864	7,359	43,562	85.15
School districts.....	20,581	18,301	-----	2,280	16,484	(¹)
Other civil divisions.....	2,565	1,712	852	1	2,427	(¹)
ABBEVILLE.....	1,084	883	-----	201	990	42.45
County.....	527	408	-----	119	527	22.60
Cities and towns.....	262	232	-----	30	179	24.78
School districts.....	295	243	-----	52	284	(¹)
AIKEN.....	1,075	968	-----	107	909	19.06
County.....	252	202	-----	50	225	4.72
Cities and towns.....	563	506	-----	57	459	46.25
School districts.....	260	260	-----	-----	225	(¹)
ALLENDALE.....	659	568	-----	91	595	44.76
County.....	292	274	-----	18	258	19.41
Cities and towns.....	142	134	-----	8	142	39.00
School districts.....	225	160	-----	65	195	(¹)
ANDERSON.....	2,769	2,046	40	683	2,660	32.56
County.....	1,573	1,205	-----	368	1,573	19.25
Cities and towns.....	954	600	40	314	896	36.87
School districts.....	242	241	-----	1	191	(¹)
Other civil divisions.....	(²)	-----	-----	-----	-----	-----
BAMBERG.....	285	226	-----	59	268	13.81
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	235	226	-----	9	228	43.50
School districts.....	50	-----	-----	50	40	(¹)
BARNWELL.....	987	905	14	68	444	20.92
County.....	602	602	-----	-----	114	5.37
Cities and towns.....	198	175	14	9	196	44.37
School districts.....	187	128	-----	59	134	(¹)
BEAUFORT.....	837	834	-----	3	672	30.80
County.....	585	585	-----	-----	459	21.04
Cities and towns.....	102	99	-----	3	99	22.36
School districts.....	150	150	-----	-----	114	(¹)
BERKELEY.....	455	430	-----	25	383	17.02
County.....	314	289	-----	25	277	12.31
Cities and towns.....	3	3	-----	-----	3	1.96
School districts.....	138	138	-----	-----	103	(¹)
CALHOUN.....	140	107	-----	33	135	8.08
County.....	20	-----	-----	20	20	1.20
Cities and towns.....	36	23	-----	13	36	15.19
School districts.....	84	84	-----	-----	79	(¹)
CHARLESTON.....	14,431	12,005	1,605	821	12,198	120.71
County.....	2,019	2,019	-----	-----	1,064	10.53
Cities and towns.....	11,391	8,965	1,605	821	10,449	160.06
School districts.....	1,021	1,021	-----	-----	685	(¹)
CHEROKEE.....	1,770	1,605	67	98	1,593	48.27
County.....	653	598	-----	55	567	17.18
Cities and towns.....	539	464	67	8	520	60.65
School districts.....	578	543	-----	35	506	(¹)
CHESTER.....	1,804	1,651	-----	153	1,406	44.21
County.....	844	844	-----	-----	464	14.59
Cities and towns.....	473	425	-----	48	473	73.83
School districts.....	487	382	-----	105	469	(¹)

* Not computed.

* Not available.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess- ment	All other	Total	Per capita
CHESTERFIELD	\$1,767	\$942	\$136	\$689	\$1,720	\$49.57
County.....	1,058	438		620	1,058	30.49
Cities and towns.....	385	220	136	29	355	56.14
School districts.....	324	284		40	307	(1)
CLARENDON	897	650	28	219	864	23.77
County.....	460	360		100	460	15.31
Cities and towns.....	197	147		50	190	70.47
School districts.....	212	143		69	194	(1)
Other civil divisions.....	28		28		20	(1)
COLLETON	630	478		152	600	25.83
County.....	430	322		108	430	16.65
Cities and towns.....						
School districts.....	200	156		44	170	(1)
DARLINGTON	2,159	1,779	156	224	1,735	41.51
County.....	470	419		51	384	9.19
Cities and towns.....	967	804	50	113	919	74.71
School districts.....	615	556		59	325	(1)
Other civil divisions.....	107		106	1	107	(1)
DILLON	1,189	897	97	195	932	36.12
County.....	207	162		45	60	2.33
Cities and towns.....	439	362	40	37	411	89.00
School districts.....	486	373		113	404	(1)
Other civil divisions.....	57		57		57	(1)
DORCHESTER	736	468		268	685	36.14
County.....	510	290		250	510	26.90
Cities and towns.....	54	50		4	50	9.64
School districts.....	172	158		14	125	(1)
EDGEFIELD	823	739		84	428	22.15
County.....	373	348		25	145	7.50
Cities and towns.....	302	278		24	180	50.38
School districts.....	148	113		35	103	(1)
FAIRFIELD	1,187	1,184		3	1,013	43.50
County.....	784	784			738	31.69
Cities and towns.....	172	169		3	139	50.58
School districts.....	231	231			136	(1)
FLORENCE	3,503	2,759	312	432	3,258	52.13
County.....	708	708			661	10.58
Cities and towns.....	2,304	1,754	158	392	2,204	107.23
School districts.....	357	297		40	259	(1)
Other civil divisions.....	154		154		154	(1)
GEORGETOWN	1,093	945	29	119	989	45.58
County.....	630	595		35	560	25.81
Cities and towns.....	339	227	29	83	339	49.90
School districts.....	124	123		1	90	(1)
GREENVILLE	13,780	9,408	183	4,189	12,288	100.80
County.....	3,912	3,702		210	3,464	28.42
Cities and towns.....	6,146	2,262	183	3,701	5,837	158.18
School districts.....	2,020	1,742		278	1,405	(1)
Other civil divisions.....	1,702	1,702			1,582	(1)
GREENWOOD	2,072	1,908	14	150	1,859	51.50
County.....	879	849		30	730	20.22
Cities and towns.....	599	555	14	30	599	45.19
School districts.....	594	504		90	530	(1)
HAMPTON	444	442		2	422	24.47
County.....	260	260			247	14.32
Cities and towns.....	45	43		2	42	9.04
School districts.....	139	139			133	(1)

¹ Not computed.

² No report was received for Walterboro.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
HORRY.....	\$994	\$850	\$42	\$102	\$949	\$23.37
County.....	368	284		84	368	9.06
Cities and towns.....	261	216	42	3	234	54.60
School districts.....	365	350		15	347	(¹)
JASPER.....	267	251		16	183	18.30
County.....	134	120		14	90	9.00
Cities and towns.....	33	33			33	46.15
School districts.....	100	98		2	60	(¹)
KERSHAW.....	1,350	1,196	91	63	1,074	33.05
County.....	288	248		40	155	4.77
Cities and towns.....	644	530	91	23	546	92.86
School districts.....	418	418			373	(¹)
LANCASTER.....	1,311	1,152	98	61	1,170	41.82
County.....	397	367		30	343	12.26
Cities and towns.....	584	464	98	22	584	112.63
School districts.....	330	321		9	243	(¹)
LAURENS.....	2,953	2,601	41	311	2,361	56.09
County.....	1,187	1,009		178	846	20.10
Cities and towns.....	1,175	1,061	41	73	1,008	81.77
School districts.....	591	531		60	507	(¹)
LEE.....	842	550	58	234	692	28.72
County.....	251	136		115	147	6.10
Cities and towns.....	185	173		12	179	58.94
School districts.....	348	241		107	308	(¹)
Other civil divisions.....	58		58		58	(¹)
LEXINGTON.....	1,029	835	62	132	951	25.84
County.....	534	396	62	76	533	51.59
Cities and towns.....	495	439		56	418	(¹)
School districts.....						
MCCORMICK.....	542	483		59	530	46.20
County.....	304	253		51	304	23.50
Cities and towns.....	158	154		4	156	78.55
School districts.....	80	76		4	70	(¹)
MARION.....	1,008	680	197	131	929	33.42
County.....	133	81		52	133	4.78
Cities and towns.....	517	262	197	58	485	58.31
School districts.....	358	337		21	311	(¹)
MARLBORO.....	1,441	1,250	61	130	1,424	45.01
County.....	473	380		93	473	14.95
Cities and towns.....	613	543	43	27	607	96.07
School districts.....	337	327		10	326	(¹)
Other civil divisions.....	18		18		18	(¹)
NEWBERRY.....	2,768	1,925		843	2,609	75.23
County.....	1,410	629		781	1,371	39.53
Cities and towns.....	879	872		7	807	69.65
School districts.....	479	424		55	431	(¹)
OCONEE.....	1,878	1,779	4	95	1,037	30.59
County.....	1,215	1,143		72	423	12.48
Cities and towns.....	367	340	4	23	338	52.81
School districts.....	296	296			276	(¹)
ORANGEBURG.....	3,734	3,244	247	243	2,814	44.06
County.....	1,816	1,706		110	1,097	17.18
Cities and towns.....	1,118	885	100	133	997	58.19
School districts.....	653	653			573	(¹)
Other civil divisions.....	147		147		147	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PICKENS	\$1,947	\$1,725	-----	\$222	\$954	\$27.57
County.....	949	874	-----	75	155	4.48
Cities and towns.....	521	482	-----	39	440	40.87
School districts.....	477	369	-----	108	359	(1)
RICHLAND	8,831	7,583	\$191	1,057	7,442	83.34
County.....	3,010	2,774	-----	236	2,085	23.35
Cities and towns.....	3,836	2,946	191	699	3,623	65.64
School districts.....	1,985	1,863	-----	122	1,734	(1)
SALUDA	525	429	23	73	504	27.77
County.....	225	171	-----	54	225	12.40
Cities and towns.....	219	195	23	1	219	97.68
School districts.....	71	53	-----	18	50	(1)
Other civil divisions.....	10	10	-----	-----	10	(1)
SPARTANBURG	11,604	10,108	1,074	422	10,474	87.21
County.....	4,251	4,251	-----	-----	4,251	35.40
Cities and towns.....	5,431	4,135	1,074	222	4,881	125.94
School districts.....	1,922	1,722	-----	200	1,342	(1)
SUMTER	4,492	4,124	201	167	3,453	74.90
County.....	3,298	3,288	-----	10	2,773	60.15
Cities and towns.....	623	395	201	27	228	17.21
School districts.....	571	441	-----	130	452	(1)
UNION	2,516	2,369	36	111	1,608	51.87
County.....	1,418	1,342	-----	76	532	17.16
Cities and towns.....	824	770	36	18	824	92.03
School districts.....	274	257	-----	17	252	(1)
WILLIAMSBURG	866	511	169	186	794	22.74
County.....	161	136	-----	25	161	4.61
Cities and towns.....	193	193	-----	-----	189	51.78
School districts.....	343	182	-----	161	285	(1)
Other civil divisions.....	169	-----	169	-----	159	(1)
YORK	3,020	2,268	440	312	2,717	50.41
County.....	372	199	-----	173	315	5.84
Cities and towns.....	1,764	1,335	325	104	1,706	77.99
School districts.....	769	734	-----	35	581	(1)
Other civil divisions.....	115	-----	115	-----	115	(1)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$47, 326	\$35, 103	\$4, 864	\$7, 359	\$43, 562	\$85. 15
30,000 population and over.....	15, 177	11, 868	1, 796	1, 513	14, 034	124. 01
Charleston.....	11, 391	8, 965	1, 605	821	10, 449	167. 81
Columbia.....	3, 786	2, 903	191	692	3, 585	70. 43
8,000 to 30,000 population.....	16, 525	9, 709	1, 987	4, 829	15, 083	112. 22
Greenville.....	5, 635	1, 752	183	3, 700	5, 333	178. 36
Spartanburg.....	4, 951	3, 677	1, 074	200	4, 421	148. 36
Florence.....	1, 796	1, 322	86	388	1, 752	113. 77
Anderson.....	846	528	20	298	788	52. 89
Sumter.....	622	395	201	26	227	18. 61
Rock Hill.....	1, 177	811	309	57	1, 177	99. 75
Greenwood.....	521	477	14	30	521	45. 70
Orangeburg.....	977	747	100	130	864	96. 00
2,500 to 8,000 population.....	9, 685	8, 070	913	702	8, 932	71. 62
Union.....	765	711	36	18	765	103. 11
Newberry.....	633	633	—	—	597	81. 80
Gaffney.....	353	305	42	6	341	49. 95
Aiken.....	502	457	—	45	400	66. 30
Clinton.....	606	508	41	57	579	102. 60
Darlington.....	387	329	—	58	387	69. 65
Chester.....	472	425	—	47	472	85. 38
Camden.....	643	530	91	22	545	105. 15
Laurens.....	569	553	—	16	429	78. 82
Georgetown.....	174	72	29	73	174	34. 24
Hartsville.....	501	408	50	43	453	89. 40
Marion.....	186	13	145	28	185	37. 59
Easley.....	308	275	—	33	277	56. 69
Abbeville.....	235	205	—	30	153	34. 66
Bennettsville.....	384	344	40	—	384	104. 72
Cheraw.....	298	143	136	19	268	75. 01
Lancaster.....	460	349	98	13	460	129. 76
Woodruff.....	118	103	—	15	104	32. 78
Mullins.....	331	249	52	30	300	95. 00
Clover.....	208	180	16	12	193	62. 04
Conway.....	244	201	42	1	217	72. 07
Eau Claire.....	47	40	—	7	35	12. 01
Batesburg.....	194	109	35	50	194	68. 33
York.....	289	254	—	35	289	102. 23
Beaufort.....	102	99	—	3	99	35. 66
Whitmire.....	221	214	—	7	200	72. 39
Honea Path.....	86	66	20	—	86	31. 39
Dillon.....	365	295	40	30	342	125. 23
Walterboro ¹	—	—	—	—	—	—
Summerville.....	4	—	—	4	4	1. 55
Less than 2,500 population.....	5, 939	5, 456	168	315	5, 513	39. 57

¹ Not available.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$171,699	\$65,010	\$21,287	\$98.45	\$37.64	\$13.54
State government.....	77,984	8,729	6,190	44.74	5.05	3.98
Counties.....	31,242	21,556	2,764	17.91	12.47	1.76
Cities and towns.....	43,562	26,747	11,282	85.15	59.10	31.47
School districts.....	16,484	7,554	1,051	(?)	(?)	(?)
Other civil divisions.....	2,427	424	-----	(?)	(?)	-----
Abbeville.....	990	979	201	42.45	35.55	5.69
Aiken.....	909	467	164	19.06	10.04	3.82
Allendale ¹	595	285	-----	44.76	17.67	-----
Anderson.....	2,660	3,507	422	32.56	44.91	5.70
Bamberg.....	268	193	48	13.81	8.92	2.52
Barnwell.....	444	351	126	20.92	15.18	3.70
Beaufort.....	672	392	53	30.80	17.55	(?)
Berkeley.....	383	113	18	17.02	5.01	.77
Calhoun.....	135	167	42	8.08	8.87	2.39
Charleston.....	12,198	7,877	4,158	120.71	69.47	46.83
Cherokee.....	1,593	1,167	185	48.27	41.78	6.68
Chester.....	1,406	1,076	315	44.21	31.26	10.60
Chesterfield.....	1,720	727	126	49.57	21.76	4.46
Clarendon.....	864	728	105	28.77	20.46	3.14
Colleton.....	4600	234	35	425.83	7.83	.97
Darlington.....	1,735	1,260	275	41.51	31.56	7.28
Dillon.....	932	414	344	36.12	15.95	14.34
Dorchester.....	685	441	77	36.14	22.19	4.19
Edgefield.....	428	456	109	22.15	18.76	3.74
Fairfield.....	1,013	202	21	43.50	7.41	.70
Florence.....	3,258	1,785	393	52.13	32.94	10.34
Georgetown.....	989	547	204	45.58	25.16	9.17
Greenville.....	12,288	5,086	1,125	100.80	54.29	15.37
Greenwood.....	1,859	1,397	319	51.50	33.45	8.83
Hampton.....	422	201	23	24.47	10.24	(?)
Horry.....	949	354	52	23.37	10.61	1.84
Jasper.....	183	140	22	18.30	14.17	(?)
Kershaw.....	1,074	766	239	33.05	25.53	8.43
Lancaster.....	1,170	434	248	41.82	14.89	9.04
Laurens.....	2,361	1,509	422	56.09	35.24	9.84
Lee.....	692	341	131	28.72	12.54	4.95
Lexington.....	951	422	22	25.84	11.51	.65
McCormick ¹	530	278	-----	46.20	16.66	-----
Marion.....	929	596	265	33.42	24.28	12.12
Marlboro.....	1,424	634	177	45.01	18.83	5.48
Newberry.....	2,609	1,030	224	75.23	28.76	6.22
Oconee.....	1,037	768	125	30.59	24.93	4.38
Orangeburg.....	2,814	1,876	231	44.06	27.91	3.92
Pickens.....	954	631	118	27.57	21.71	4.32
Richland.....	7,442	5,700	1,516	83.34	67.83	26.02
Saluda.....	504	119	74	27.77	5.30	3.43
Spartanburg.....	10,474	4,456	1,016	87.21	45.92	11.38
Sumter.....	3,453	2,310	304	74.90	52.24	7.53
Union.....	1,608	1,151	219	51.87	37.77	6.99
Williamsburg.....	794	624	77	22.74	16.10	1.94
York.....	2,717	2,090	727	50.41	40.78	14.64

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Organized since 1912.

⁴ Exclusive of the city of Walterboro for which no report was received.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$407,909	\$211,901	\$196,008	\$436,000	\$291,531	\$233.89	\$252.45	\$185.42
Abbeville.....	4,752	2,454	2,298	5,803	6,028	203.75	210.69	170.95
Aiken.....	11,291	6,331	4,960	12,425	11,379	236.71	267.03	266.09
Allendale.....	2,547	1,362	1,185	3,219	.....	191.59	199.32	.....
Anderson.....	19,912	9,384	10,528	21,448	13,014	243.72	274.64	175.72
Bamberg.....	3,426	1,714	1,712	4,068	3,080	176.51	188.44	162.55
Barnwell.....	4,188	2,220	1,968	4,635	6,198	197.35	200.16	181.19
Beaufort.....	4,042	2,668	1,374	4,182	3,248	185.29	187.19	(?)
Berkeley.....	4,177	2,025	2,152	4,214	3,585	185.64	186.79	165.42
Calhoun.....	2,932	1,889	1,043	3,511	2,521	175.50	186.41	143.69
Charleston.....	34,476	22,024	12,452	40,515	25,601	341.18	357.34	288.36
Cherokee.....	9,061	3,344	5,717	9,282	5,537	274.58	332.35	199.58
Chester.....	10,167	3,710	6,457	9,426	7,022	319.69	273.91	236.51
Chesterfield.....	4,911	2,837	2,024	5,624	4,127	141.53	168.25	146.25
Clarendon.....	3,377	1,910	1,467	4,509	4,306	112.43	126.76	128.58
Colleton.....	4,382	2,541	1,841	5,529	3,992	169.71	184.92	110.81
Darlington.....	9,011	4,796	4,215	10,507	6,329	215.57	263.17	167.69
Dillon.....	4,942	3,181	1,761	5,604	3,767	191.55	215.84	157.08
Dorchester.....	4,029	2,427	1,602	4,428	3,186	212.54	222.95	173.06
Edgefield.....	3,631	2,187	1,444	4,277	4,404	187.88	176.09	150.87
Fairfield.....	7,861	1,973	5,888	7,316	5,143	337.57	269.38	174.67
Florence.....	11,683	7,095	4,588	12,844	7,619	186.93	236.97	200.45
Georgetown.....	3,864	2,753	1,111	5,425	4,119	178.06	249.81	184.96
Greenville.....	32,191	15,046	17,145	27,710	15,655	264.08	295.80	213.82
Greenwood.....	9,917	4,842	5,075	10,343	6,803	274.71	284.73	188.27
Hampton.....	3,629	1,971	1,658	4,750	3,351	210.46	242.18	(?)
Horry.....	4,149	2,614	1,535	4,166	3,069	102.19	124.77	108.92
Jasper.....	3,425	1,541	1,884	3,140	2,467	342.50	317.10	(?)
Kershaw.....	7,355	3,770	3,585	7,762	4,811	226.31	258.81	169.49
Lancaster.....	5,389	2,140	3,249	5,292	3,461	192.60	181.63	126.26
Laurens.....	9,385	4,054	5,331	10,160	7,056	222.95	237.27	164.45
Lee.....	4,243	3,098	1,145	5,954	3,424	176.09	218.77	129.08
Lexington.....	8,929	3,698	5,231	7,328	5,395	242.64	200.16	159.64
McCormick.....	2,247	1,495	752	2,837	.....	195.89	170.00	.....
Marion.....	4,441	2,577	1,864	5,321	3,706	159.75	216.98	169.68
Marlboro.....	6,013	3,809	2,204	9,411	4,858	190.08	279.32	150.20
Newberry.....	9,386	4,917	4,469	9,786	7,278	270.64	273.34	202.06
Oconee.....	6,025	2,628	3,397	6,619	4,799	177.73	214.69	168.12
Orangeburg.....	10,946	7,178	3,768	12,844	8,693	171.40	191.05	147.45
Pickens.....	7,331	3,131	4,200	7,208	4,027	211.88	247.88	147.04
Richland.....	29,957	18,196	11,761	29,201	18,352	335.46	347.47	315.08
Saluda.....	2,712	1,857	855	3,638	2,619	149.44	162.53	121.36
Spartanburg.....	36,774	17,268	19,506	32,745	19,216	306.19	337.42	215.23
Sumter.....	8,416	4,869	3,547	10,709	7,523	182.56	242.20	186.67
Union.....	8,260	2,138	6,122	9,511	6,922	266.45	311.95	220.86
Williamsburg.....	5,165	2,995	2,170	6,348	4,596	147.93	163.72	116.19
York.....	12,962	5,194	7,768	14,426	8,945	240.48	281.41	180.05

¹ Organized since 1912.

² Not computed, population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932						1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Other civil divisions					
State total.....	\$27,379	\$2,755	\$7,753	\$5,565	\$11,188	\$118	\$20,886	\$6,899	\$6.71	\$4.79	\$2.37
Abbeville.....	273	24	102	30	117	-----	256	145	5.74	4.41	2.41
Aiken.....	647	56	220	121	250	-----	459	164	5.73	3.69	1.44
Allendale ¹	183	13	56	22	92	-----	119	-----	7.18	3.70	-----
Anderson.....	1,201	100	398	187	516	-----	1,011	284	6.03	4.71	2.18
Bamberg.....	172	17	31	37	87	-----	164	66	5.02	4.03	2.14
Barnwell.....	218	21	42	28	127	-----	161	126	5.21	3.47	2.03
Beaufort.....	226	20	95	24	87	-----	162	58	5.59	3.87	1.79
Berkeley.....	212	20	69	2	121	-----	142	62	5.08	3.37	1.60
Calhoun.....	132	15	29	21	67	-----	122	54	4.50	3.47	2.14
Charleston.....	2,818	172	486	1,334	826	-----	2,820	849	8.17	6.96	3.32
Cherokee.....	543	45	197	81	220	-----	465	157	5.99	5.01	2.84
Chester.....	417	51	114	41	211	-----	422	148	4.10	4.48	2.11
Chesterfield.....	387	25	133	45	184	-----	277	103	7.88	4.93	2.50
Clarendon.....	237	17	108	22	90	-----	205	90	7.02	4.55	2.09
Colleton.....	305	22	94	21	168	-----	203	80	6.96	3.67	2.00
Darlington.....	573	45	140	127	261	-----	518	149	6.36	4.93	2.35
Dillon.....	294	25	69	53	147	-----	259	94	5.95	4.62	2.50
Dorchester.....	226	20	89	27	90	-----	188	73	5.61	4.25	2.29
Edgefield.....	235	18	97	28	92	-----	199	94	6.47	4.65	2.13
Fairfield.....	353	39	123	20	171	-----	232	86	4.49	3.17	1.67
Florence.....	717	58	176	184	299	-----	574	137	6.14	4.47	1.80
Georgetown.....	256	19	77	47	113	-----	241	94	6.63	4.44	2.28
Greenville.....	2,487	161	662	485	1,061	118	1,333	452	7.73	4.81	2.89
Greenwood.....	553	50	180	70	253	-----	416	171	5.58	4.02	2.51
Hampton.....	198	18	74	12	94	-----	163	67	5.46	3.43	2.00
Horry.....	360	21	86	27	226	-----	209	64	8.68	5.02	2.09
Jasper.....	159	17	58	6	78	-----	88	39	4.64	2.80	1.58
Kershaw.....	376	37	72	62	205	-----	322	119	5.11	4.15	2.47
Lancaster.....	300	27	102	35	136	-----	234	91	5.57	4.42	2.63
Laurens.....	654	47	236	110	261	-----	486	186	6.97	4.78	2.64
Lee.....	229	21	76	27	105	-----	223	80	5.40	3.75	2.34
Lexington.....	458	45	89	62	262	-----	306	118	5.13	4.18	2.19
McCormick ¹	126	11	54	13	48	-----	120	-----	5.61	4.23	-----
Marion.....	301	22	65	57	157	-----	251	93	6.78	4.72	2.51
Marlboro.....	388	30	141	80	137	-----	354	108	6.45	3.76	2.22
Newberry.....	662	47	256	117	242	-----	419	157	7.05	4.28	2.16
Oconee.....	435	30	154	44	207	-----	354	100	7.22	5.35	2.08
Orangeburg.....	754	55	269	117	313	-----	597	201	6.89	4.65	2.31
Pickens.....	472	37	127	75	233	-----	421	109	6.44	5.84	2.71
Richland.....	2,121	150	426	695	850	-----	1,873	465	7.08	6.41	2.53
Saluda.....	162	14	74	19	55	-----	128	57	5.97	3.52	2.18
Spartanburg.....	2,704	183	1,026	562	933	-----	1,469	466	7.35	4.49	2.43
Sumter.....	501	42	116	89	254	-----	515	169	5.95	4.81	2.25
Union.....	579	41	220	90	228	-----	393	160	7.01	4.13	2.31
Williamsburg.....	269	26	78	33	132	-----	244	92	5.21	3.84	2.00
York.....	790	65	167	176	382	-----	769	222	6.09	5.33	2.48

¹ Includes \$716,668 levy on property of corporations, not distributable by counties.

² Organized since 1912.

SOUTH DAKOTA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of South Dakota relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 69 counties, the 299 cities and towns, the 3,449 school districts, the 1,172 townships, and the 76 other civil divisions (drainage, irrigation, and levee districts), or a total of 5,066 political units that have power to levy taxes or incur debt.

The data for South Dakota were compiled from reports on file in the offices of the division of taxation and the State superintendent of public instruction, Pierre, S.Dak., and from reports received through correspondence.

Fiscal year.—For South Dakota the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, the townships, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of South Dakota on January 1, 1932, was 699,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for South Dakota the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$1,793,100. This excess of revenue receipts over governmental costs was 11 percent for the cities and towns, 15.8 percent for the school districts, and 9.4 percent for the townships. For the State government and for the counties, governmental costs exceeded revenue receipts, the percent of excess being 6.2 for the State and 1.1 for the counties.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.	\$52, 079, 927	100. 0	\$50, 286, 827	100. 0	\$51, 086, 516	100. 0	\$29, 975, 271	100. 0
State government.....	17, 329, 915	33. 3	18, 412, 374	36. 6	15, 509, 571	30. 4	4, 865, 236	16. 2
Counties.....	10, 316, 576	19. 8	10, 435, 049	20. 8	6, 263, 404	12. 3	6, 715, 341	22. 4
Cities and towns.....	6, 715, 407	12. 9	6, 049, 575	12. 0	10, 006, 454	19. 6	3, 515, 465	11. 7
School districts.....	15, 615, 346	30. 0	13, 481, 143	26. 8	13, 402, 733	26. 2	13, 514, 236	45. 1
Townships.....	1, 695, 448	3. 3	1, 550, 085	3. 1	361, 005	. 7	1, 227, 413	4. 1
Other civil divisions.....	407, 235	. 8	358, 601	. 7	5, 543, 349	10. 9	137, 580	. 5

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of South Dakota and all subdivisions of the State amounted to \$52,079,927, or an average of \$74.51 for each person in the State. Of this amount \$17,329,915 was for the State; \$10,316,576 for the counties; \$6,715,407 for the cities and towns; \$15,615,346 for the school districts; \$1,695,448 for the townships; and \$407,235 for the other civil divisions. The revenues collected include \$29,626,809, general property taxes; \$254,730, special taxes; \$33,904, poll taxes; \$6,930,368, licenses and permits; \$763,158, special assessments; \$5,796,315, subventions, donations, and pension assessments; \$1,932,276, interest, rents, and highway privileges; \$2,719,279, earnings of public-service enterprises; \$3,894,805, earnings of general departments; and \$128,283, fines, forfeits, and escheats. Of the \$5,796,315 classified as subventions, donations, and pension assessments, \$3,928,701 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

The general property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$6,017,000 in 1912, \$13,552,000 in 1922, and \$14,217,872 in 1932, this being an increase of 4.9 percent from 1922 to 1932, and 136.3 percent from 1912 to 1932. Special taxes amounted to \$10,000 in 1912, \$268,000 in 1922, and \$254,730 in 1932. Poll taxes amounted to \$117,000 in 1912, \$9,000 in 1922, and \$10,570 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$456,000 in 1912, \$1,067,000 in 1922, and \$6,911,200 in 1932. Special assessments amounted to \$398,000 in 1912, \$304,000 in 1922, and \$378,704 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of South Dakota and all subdivisions of the State for 1932 amounted to \$50,286,827, or an average expenditure of \$71.94 per person. Of the total amount expended, \$18,412,374 was disbursed by the State government; \$10,435,049 by the counties; \$6,049,575 by the cities and towns; \$13,481,143 by the school districts; \$1,550,085, by the townships; and \$358,601 by the other civil divisions. The total comprises \$32,845,533 for operation and maintenance of general departments; \$2,145,009 for operation and maintenance of public-service enterprises; \$4,559,441 for interest on debt; and \$10,736,844 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools, other than schools of the State government, may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for South Dakota were limited to State, counties, and cities and towns or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$7,458,000 to

\$19,544,227, or 162.1 percent; interest payments, from \$399,000 to \$3,387,274, or 748.9 percent; and outlay payments, from \$1,942,000 to \$9,717,204, or 400.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the townships, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the townships, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of South Dakota and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$51,086,516, or an average per capita of \$73.09. In 1922 the average per capita was \$78.09, and in 1912, \$19.72.

Of the total debt reported for 1932, \$15,509,571 was for the State government; \$6,263,404 for the counties; \$10,006,454 for the cities and towns; \$13,402,733 for the school districts; \$361,005 for the townships; and \$5,543,349 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 0.5 percent from 1922 to 1932 and 4,091.8 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 1.3 percent from 1922 to 1932 and 188.9 percent from 1912 to 1932.

ASSESSED VALUATIONS

All real and personal property in the State, all personal property of persons residing therein, the property of corporations, banks and banking companies, except such as is expressly exempted, is subject to taxation and is assessed at its true and full value in money, such value being determined by the assessors.

The territory of each county not included in any city, incorporated town, or organized civil township, constitutes an assessor's district, for which an assessor is elected for a term of 2 years. Each organized civil township also constitutes an assessor's district, for which an assessor may be elected or appointed. Each unorganized county having a population of not less than 500 persons is deemed an independent taxing district, for which an assessor is appointed for a term of 2 years. Each city or town constitutes an assessor's district, and each city or town assessor performs all duties in relation to the assessing of property for the purpose of levying municipal, county, school, and State taxes.

The assessed valuation of all property in South Dakota subject to levies of the general property tax, was \$1,508,675,996 in 1932 as compared with \$1,977,128,000 in 1922 and \$354,279,000 in 1912. The per capita assessed valuation increased from \$550.87 in 1912 to \$3,053.97 in 1922, and decreased to \$2,158.33 in 1932.

TAX LEVIES

The county treasurer is the collector of all taxes extended upon the county list, and all delinquent taxes for the State, county, city, town, township, school, or other purposes; this provision also applies to unorganized counties, the taxes therein being payable to the treasurer of the county to which the unorganized county is attached. All taxes become due on January 1 of the year following that in which they are assessed.

The total levies of the general property tax for the State and all subdivisions were \$10,720,000 for 1912, \$32,483,000 for 1922, and \$29,975,271 for 1932, this being a per capita of \$16.67, \$50.18, and \$42.88, respectively.

Of the total levies reported for 1932, \$4,865,236 was for the State government; \$6,715,341 for the counties; \$3,515,465 for the cities and towns; \$13,514,236 for the school districts; \$1,227,413 for the townships; and \$137,580 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.03 for 1912, \$1.64 for 1922, and \$1.99 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS											Earnings of public service enter- prises	
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest		Earnings of general depart- ments
				Total	General property	Poll	Licenses and permits							
Grand total	699,000	\$52,080	\$74.51	\$836,846	\$29,627	\$34	\$6,930	\$763	\$128	\$5,792	\$14	\$1,933	\$3,895	\$2,719
State government.....	699,000	17,330	24.79	9,492	4,304		4,933		47	3,920	6	1,814	1,463	579
Counties.....	699,000	10,317	14.76	9,799	7,872		1,927		45	45		72	283	2,140
Cities and towns.....	279,390	6,715	24.03	3,684	3,598	16		499	36	13	8		1,729	
School districts.....	15,615	12,059	(^c)	12,059	12,059					1,827				
Townships.....	1,696	1,696	(^c)	1,675	1,661	14						1	20	
Other civil divisions.....	407		(^c)	1,137	1,133	4		264				3	3	
ARMSTRONG	100	2	(^c)	2	2									
County.....	100	2	20.00	2										
School districts.....		(^c)												
AURORA	7,139	359	50.29	285	270		15			19			53	2
County.....	96	96	13.45	92	77		15			4			4	
Cities and towns.....	1,700	46	27.06	25	25								19	2
School districts.....	176	(^c)		128	128					19			29	
Townships.....	41	(^c)		40	40								1	
Other civil divisions.....														
BEADLE	23,500	1,130	48.09	912	830		82	13	2	62		10	82	49
County.....	23,500	234	9.96	215	135		80		2			3	14	
Cities and towns.....	13,530	268	19.81	197	195		2	13				7	2	49
School districts.....		550	(^c)	423	423					62			65	
Townships.....		78	(^c)	77	77								1	
Other civil divisions.....														
BENNETT	5,000	123	24.60	107	99		8			11			5	
County.....	5,000	59	11.80	59	51		8							
Cities and towns.....	720	4	5.56	4	4									
School districts.....		60	(^c)	44	44					11			5	
Townships.....														

BON HOMME.	11,737	464	39.53	373	329		44	3		31		48	9
County.....	11,737	163	13.89	154	111		43					9	
Cities and towns.....	4,398	84	19.10	68	68		1	3				3	9
School districts.....		217	(^c)	150	150					31		36	
BROOKINGS.	17,000	882	51.88	559	517		41	5		46		42	224
County.....	17,000	162	9.53	146	106		40					2	
Cities and towns.....	7,257	312	42.99	78	77		1	5				2	224
School districts.....		356	(^c)	283	283					46		4	
Townships.....		52	(^c)	52	51							27	
Other civil divisions.....													
BROWN.	31,800	1,961	61.67	1,502	1,437		65	129		76		146	93
County.....	31,800	341	10.72	311	250		61					2	
Cities and towns.....	19,635	646	32.90	378	374		4	109		7		22	83
School districts.....		853	(^c)	712	712					4		55	
Townships.....		101	(^c)	101	101					72		69	
Other civil divisions.....		20	(^c)					20					
BRULE.	7,500	371	49.47	305	285		20	2		19		2	14
County.....	7,500	111	14.80	107	88		19					4	
Cities and towns.....	2,782	62	22.29	40	39		1	2				2	14
School districts.....		182	(^c)	142	142					19		21	
Townships.....		16	(^c)	16	16								
BUTTE.	2,000	83	41.50	66	63		3			5			
County.....	2,000	31	16.00	31	28		3					12	
Cities and towns.....		50	(^c)	34	34					5		11	
School districts.....		1	(^c)	1	1								
Townships.....													
BUTTE.	8,900	650	73.03	501	482		19	64		22		5	19
County.....	8,900	270	30.34	262	243		19					1	
Cities and towns.....	2,879	73	25.36	48	48			2				1	19
School districts.....		235	(^c)	187	187					22		26	
Townships.....		68	(^c)	4	4							3	
Other civil divisions.....								62					
CAMPBELL.	5,700	181	31.75	157	140		17			15		9	
County.....	5,700	66	14.40	60	43		17					5	
Cities and towns.....	1,190	8	6.72	8	8								
School districts.....		108	(^c)	86	89					15		4	
Townships.....													
CHARLES MIX.	16,800	618	36.79	530	498		31	1		40		39	8
County.....	16,800	228	13.57	222	191		31					6	
Cities and towns.....	4,648	50	10.76	41	41			1					8
School districts.....		302	(^c)	226	229					40		33	
Townships.....		38	(^c)	38	37								

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Includes \$240,929, inheritance taxes, and \$13,801, other special taxes, for State purposes only.
³ Not computed.

⁴ Unorganized.
⁵ Included with Stanley County.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
CLARK	11,022	\$569	\$51.62	\$471	\$435		\$36	\$5	\$2	\$32		\$1	\$50	\$8
County	11,022	189	15.33	155	120		35						11	
Cities and towns	3,084	48	15.56	35	34		1	4					1	8
School districts		297	(^e)	227	227					32			38	
Townships		54	(^e)	54	54									
Other civil divisions	1		(^e)					1						
CLAY	10,200	613	60.10	428	400	\$1	25	13	2	32		4	42	94
County	10,200	155	15.20	142	118		24		2			1	10	
Cities and towns	3,417	154	45.07	52	50	1	1					3	5	94
School districts		261	(^e)	203	203					32			26	
Townships		30	(^e)	29	29								1	
Other civil divisions	13		(^e)					13						
CODDINGTON	17,600	1,222	69.43	754	653	4	97	32	5	45		12	48	326
County	17,600	255	14.49	245	150		95					1	9	
Cities and towns	11,567	527	45.56	163	158	3	2	10	5	3		11	9	326
School districts		390	(^e)	318	318					42			30	
Townships		28	(^e)	28	27	1								
Other civil divisions	22		(^e)					22						
CORSON	9,900	447	45.15	390	350		40			28			28	1
County	9,900	186	18.79	182	142		40						4	
Cities and towns	1,609	20	12.43	17	17								2	
School districts		211	(^e)	162	162					28			21	
Townships		30	(^e)	29	29								1	
CUSTER	5,600	231	41.25	183	171	1	11	3		20		1	18	6
County	5,600	80	14.29	74	63		11					1	5	
Cities and towns	1,815	26	14.33	17	16	1		3						6
School districts		124	(^e)	91	91									
Townships		1	(^e)	1	1					20			13	

DAVISON	17,300	843	48.73	666	619	1	46	22	4	40	2	59	50
County	17,300	169	9.77	16	124	---	38	---	1	---	1	17	7
Cities and towns	12,158	238	24.51	206	196	---	10	22	3	2	1	14	50
School districts	---	360	(5)	284	284	---	---	---	---	38	---	38	---
Townships	---	16	(5)	16	15	1	---	---	---	---	---	---	---
Other civil divisions	---	---	---	---	---	---	---	---	---	---	---	---	---
DAY	14,606	620	42.45	533	486	1	36	1	---	34	2	40	10
County	14,606	197	13.49	190	156	---	34	---	---	---	1	6	---
Cities and towns	4,878	62	12.71	50	48	---	2	1	---	---	1	---	10
School districts	---	324	(5)	256	256	---	---	---	---	34	---	34	---
Townships	---	37	(5)	37	36	1	---	---	---	---	---	---	---
DEUEL	8,732	381	43.63	335	304	1	30	---	1	26	---	16	3
County	8,732	149	17.06	141	112	---	29	---	1	---	---	7	---
Cities and towns	2,486	25	10.06	22	21	---	1	---	---	---	---	---	3
School districts	---	176	(5)	141	141	---	---	---	---	26	---	9	---
Townships	---	31	(5)	31	30	1	---	---	---	---	---	---	---
DREWY	6,800	313	46.03	239	214	---	25	---	1	15	1	51	6
County	6,800	106	15.59	102	77	---	23	---	---	---	1	3	---
Cities and towns	1,514	16	10.57	9	9	---	---	---	1	---	---	---	6
School districts	---	186	(5)	123	123	---	---	---	---	15	---	48	---
Townships	---	5	(5)	5	5	---	---	---	---	---	---	---	---
DOUGLAS	7,300	302	41.37	256	235	---	21	11	---	19	1	14	1
County	7,300	121	16.88	118	97	---	21	---	---	---	---	3	---
Cities and towns	1,997	29	14.52	25	25	---	---	---	1	---	1	2	1
School districts	---	114	(5)	86	86	---	---	---	---	19	---	9	---
Townships	---	27	(5)	27	27	---	---	---	---	---	---	---	---
Other civil divisions	---	11	(5)	---	---	---	---	11	---	---	---	---	---
EDMONDS	8,800	411	46.70	360	333	1	26	---	1	24	---	24	2
County	8,800	117	13.30	113	88	---	25	---	1	---	---	3	---
Cities and towns	2,817	35	12.42	28	27	---	1	---	---	---	---	5	2
School districts	---	294	(5)	165	165	---	---	---	---	24	---	15	---
Townships	---	35	(5)	54	53	1	---	---	---	---	---	1	---
FAIR RIVER	9,000	472	52.44	403	384	---	19	2	---	23	1	35	8
County	9,000	170	18.89	166	147	---	18	---	---	---	1	4	---
Cities and towns	4,478	73	16.76	154	154	---	1	2	---	---	---	---	8
School districts	---	298	(5)	154	154	---	---	---	---	23	---	31	---
Townships	---	19	(5)	19	19	---	---	---	---	---	---	---	---
FAULK	7,000	421	60.14	358	330	---	28	---	1	21	1	32	8
County	7,000	160	22.86	152	125	---	28	---	1	---	---	5	---
Cities and towns	2,253	33	14.65	25	25	---	---	---	---	---	---	---	8
School districts	---	187	(5)	140	140	---	---	---	---	1	---	26	---
Townships	---	41	(5)	40	40	---	---	---	---	---	---	1	---

* For an explanation of the population used in computing per capita figures, see text disc on, p.v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension asses- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
GRANT.	10,729	\$481	\$44.83	\$409	\$381	\$1	\$47	\$2	\$1	\$25		\$1	\$29	\$14
County	10,729	174	16.22	167	120		47						6	
Cities and towns	4,031	72	17.86	49	48	1		2		1		1	5	14
School districts		195	(^c)	153	153					24			18	
Townships		40	(^c)	40	40									
GREGORY.	11,420	590	51.66	477	426		51	8	1	35			48	21
County	11,420	203	17.78	196	146		50		1				6	
Cities and towns	3,395	67	19.73	38	37		1	8						21
School districts		298	(^c)	221	221					35			42	
Townships		22	(^c)	22	22									
HAKON.	4,700	293	62.34	258	222		36	1		11		2	17	4
County	4,700	132	28.09	128	92		36					1	3	
Cities and towns	1,048	24	22.90	18	18			1				1		4
School districts		128	(^c)	103	103					11			14	
Townships		9	(^c)	9	9									
HAMLIN.	8,300	365	43.98	295	278		17	2		30			30	8
County	8,300	126	15.18	118	102		16						8	
Cities and towns	2,638	38	14.40	29	28		1						1	8
School districts		182	(^c)	131	131					30			21	
Townships		17	(^c)	17	17									
Other civil divisions		2	(^c)					2						
HAND.	9,600	560	58.33	429	381		48			25		4	48	54
County	9,600	179	18.65	176	129		47					1	1	
Cities and towns	2,199	83	37.74	22	21		1					3	2	54
School districts		243	(^c)	177	177					25			41	
Townships		55	(^c)	54	54								1	

HANSON.	County.....	6,131	305	49.75	253	1	33	1	19	1	24	2
	Cities and towns.....	1,333	119	12.39	15	1	33	1	19	1	18	2
	School districts.....	1,333	141	(¹)	104	1	33	1	19	1	18	2
	Townships.....	1,333	17	(¹)	16	1	33	1	19	1	18	2
HARDING.	County.....	3,589	209	58.23	179	1	8	1	8	2	20	
	Cities and towns.....	3,589	108	30.09	103	1	8	1	8	1	4	
	School districts.....	3,589	161	6.21	96	1	8	1	8	1	16	
	Townships.....	3,589	7	(¹)	6	1	8	1	8	1	16	
HUGHES.	County.....	7,200	547	75.97	358	1	14	10	17	1	26	135
	Cities and towns.....	7,200	117	16.25	115	1	14	10	17	1	2	2
	School districts.....	4,445	208	46.79	61	1	14	10	17	1	1	135
	Townships.....	4,445	214	(¹)	174	1	14	10	17	1	23	
HUTCHINSON.	County.....	14,000	464	33.14	393	2	78	39	39	\$1	28	3
	Cities and towns.....	14,000	169	12.07	164	1	78	39	39	1	5	5
	School districts.....	4,355	217	(¹)	160	1	78	39	39	1	18	3
	Townships.....	4,355	31	(¹)	31	1	78	39	39	1	18	3
HYDE.	County.....	3,800	200	52.63	151	1	8	1	22	1	12	6
	Cities and towns.....	3,800	79	20.79	63	1	8	1	13	1	3	6
	School districts.....	1,034	89	13.54	71	1	8	1	9	1	9	6
	Townships.....	1,034	18	(¹)	18	1	8	1	9	1	9	6
JACKSON.	County.....	2,700	181	(¹)	152	1	5	7	7	1	15	6
	Cities and towns.....	2,700	64	(¹)	61	1	5	7	7	1	2	2
	School districts.....	934	15	16.06	9	1	5	7	7	1	13	6
	Townships.....	934	10	(¹)	10	1	5	7	7	1	13	6
JERAULD.	County.....	5,816	313	53.82	239	1	13	1	19	1	27	27
	Cities and towns.....	5,816	90	15.47	72	1	13	1	19	1	4	4
	School districts.....	2,087	160	20.60	119	1	13	1	19	1	22	27
	Townships.....	2,087	20	(¹)	20	1	13	1	19	1	22	27
JONES.	County.....	3,200	205	64.06	183	1	22	9	9	1	13	13
	Cities and towns.....	3,200	64	20.00	63	1	22	9	9	1	1	1
	School districts.....	788	109	13.96	86	1	22	9	9	1	10	10
	Townships.....	788	25	(¹)	24	1	22	9	9	1	10	10

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

³ Includes revenue receipts of Washabaugh County.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll								
KINGSBURY County..... Cities and towns..... School districts..... Townships..... Other civil divisions.....	12,900	\$659	\$51.48	\$516	\$488	—	\$28	\$4	\$1	\$33	—	—	\$61	\$44
	12,900	177	13.83	168	141	—	27	—	1	—	—	—	8	—
	4,820	115	23.86	63	62	—	1	4	—	—	—	—	4	44
	321	(⁶)	(⁶)	239	239	—	—	—	—	33	—	—	49	—
	46	(⁶)	(⁶)	46	46	—	—	—	—	—	—	—	—	—
LAKE County..... Cities and towns..... School districts..... Townships..... Other civil divisions.....	12,400	705	\$6.85	472	444	—	28	32	2	41	—	\$2	61	95
	12,400	139	11.21	128	101	—	27	—	1	—	—	1	9	—
	5,331	159	20.83	47	46	—	1	10	1	—	—	1	5	95
	346	(⁶)	(⁶)	259	259	—	—	—	—	41	—	—	46	—
	39	(⁶)	(⁶)	38	38	—	—	—	—	—	—	—	1	—
LAWRENCE County..... Cities and towns..... School districts..... Townships..... Other civil divisions.....	14,100	888	\$2.98	726	692	\$3	31	13	5	37	—	10	68	29
	14,100	278	19.72	252	223	—	29	—	4	—	—	2	20	—
	10,459	209	19.98	139	134	3	2	13	1	—	—	8	19	29
	399	(⁶)	(⁶)	333	333	—	—	—	—	37	—	—	29	—
	2	(⁶)	(⁶)	2	2	—	—	—	—	—	—	—	—	—
LINCOLN County..... Cities and towns..... School districts..... Townships..... Other civil divisions.....	13,900	573	41.22	481	447	1	33	2	—	39	—	1	37	13
	13,900	186	13.38	176	144	—	32	—	—	—	—	1	9	—
	4,632	63	13.60	48	47	—	1	1	—	—	—	—	1	13
	271	(⁶)	(⁶)	205	205	—	—	—	—	39	—	—	27	—
	52	(⁶)	(⁶)	52	51	1	—	1	—	—	—	—	—	—
LYMAN County..... Cities and towns..... School districts..... Townships..... Other civil divisions.....	6,335	356	\$6.20	309	297	—	12	—	1	17	—	—	28	1
	6,335	153	24.15	145	133	—	12	—	1	—	—	—	7	—
	1,290	17	13.18	15	15	—	—	—	—	—	—	—	1	1
	162	(⁶)	(⁶)	125	125	—	—	—	—	17	—	—	20	—
	24	(⁶)	(⁶)	24	24	—	—	—	—	—	—	—	—	—

McCook.	10,400	450	43.27	373	331	42	42	1	33	35	8
County.....	10,400	139	13.37	131	89	42	42	1	1	7	8
Cities and towns.....	3,499	88	16.38	48	48					2	8
School districts.....	227	(v)	(v)	168	168				33	26	
Townships.....	26	(v)	(v)	26	26						
McPHERSON.	9,000	324	36.00	268	233	1	24		31	19	13
County.....	9,000	106	12.11	103	81		24			3	
Cities and towns.....	2,244	42	18.72	96	97	1				1	13
School districts.....	166	(v)	(v)	121	121				31	14	
Townships.....	7	(v)	(v)	6	6					1	
MARSHALL.	9,540	446	46.75	398	336		32		26	30	10
County.....	9,540	153	16.04	150	118		32			3	
Cities and towns.....	2,756	37	13.43	24	24					3	10
School districts.....	211	(v)	(v)	161	161				26	24	
Townships.....	33	(v)	(v)	33	33						
Other civil divisions.....	12	(v)	(v)				12				
MEADE.	11,800	561	47.54	470	420		50	2	28	26	18
County.....	11,800	251	21.27	245	196		49	1	1	4	
Cities and towns.....	2,364	59	25.06	29	28		1	1		1	18
School districts.....	232	(v)	(v)	183	183				28	21	
Townships.....	13	(v)	(v)	13	13						
Other civil divisions.....	6	(v)	(v)				6				
MELLETTE.	5,500	157	28.55	134	107		27		11	12	
County.....	5,500	72	13.09	68	41		27			4	
Cities and towns.....	728	3	4.12	3	3					8	
School districts.....	69	(v)	(v)	50	50				11		
Townships.....	13	(v)	(v)	13	13						
MINER.	8,376	374	44.65	300	262	2	36		21	27	24
County.....	8,376	108	12.89	104	68		36			3	
Cities and towns.....	2,400	48	20.00	22	21	1				1	24
School districts.....	182	(v)	(v)	138	138				21	23	
Townships.....	36	(v)	(v)	36	35	1					
MINNEHAHA.	52,300	2,991	57.19	2,147	2,002		145	14	105	197	334
County.....	52,300	1,696	11.40	1,551	1,432		119	5	29	35	
Cities and towns.....	39,506	1,110	28.10	590	564		26	9	2	44	334
School districts.....	1,154	(v)	(v)	934	934				105	115	
Townships.....	75	(v)	(v)	72	72					3	
Other civil divisions.....	56	(v)	(v)				56				
MOODY.	9,693	433	45.09	398	345	1	22		28	27	2
County.....	9,693	143	15.52	121	121		22			6	
Cities and towns.....	3,187	26	8.16	22	22				1	1	2
School districts.....	229	(v)	(v)	174	174				28	20	
Townships.....	29	(v)	(v)	29	28	1					
Other civil divisions.....	7	(v)	(v)				7				

! For an explanation of the population used in computing per capita figures, see text discussion, p. v

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
					Total	General property	Poll	Licenses and permits							
PENNINGTON			\$1,288	(^c)	\$1,001	\$954		\$47	\$76	\$4	\$54	\$5	\$2	\$80	\$86
County			1,368	(^c)	951	906		45		1				4	
Cities and towns			338	\$27.49	374	372		2	76	3	3	5		9	66
School districts			572	(^c)	454	454					51			67	
Townships			22	(^c)	22	22									
PERRINS			432	49.09	355	338		17	10		24		1	27	15
County			167	18.98	161	144		17					1	5	
Cities and towns			167	26.53	15	15			10						15
School districts			196	(^c)	151	151					24			21	
Townships			29	(^c)	28	28						1			
POTTER			280	46.67	224	211		13	10	2	18			20	6
County			114	19.00	110	98		12						3	
Cities and towns			19	36.46	19	18		1	10	1				6	
School districts			130	(^c)	95	95					18			17	
ROBERTS			603	38.21	501	473		28	2	2	42		2	42	12
County			229	14.51	209	182		27		2			2	16	
Cities and towns			62	14.40	49	48		1						1	12
School districts			263	(^c)	196	196					42			25	
Townships			47	(^c)	47	47									
Other civil divisions			2	(^c)					2						
SANBORN			379	51.73	313	292			9		22			34	1
County			132	18.02	127	106		21						5	
Cities and towns			28	13.47	26	26								1	
School districts			181	(^c)	131	131					22			28	
Townships			29	(^c)	29	29									
Other civil divisions			9	(^c)					9						

SHANNON.....	4,400	38	8,64	26	22	3	11	1
County ¹	4,400	14	3,18	14	11	3	11	1
School districts.....		24	(3)	12	12			
SPINK.....	15,304	769	50,25	641	613	27	32	53
County.....	15,304	226	14,77	212	195	27	2	12
Cities and towns.....	5,739	115	20,04	77	76	1	1	2
School districts.....		374	(3)	304	304		32	38
Townships.....		49	(3)	46	46		1	1
Other civil divisions.....		5	(3)			5		
STANLEY.....	2,331	8186	(3)	167	162	5	5	11
County.....	2,331	91	38,22	89	84	5		2
Cities and towns.....	2,683	16	23,43	12	12			3
School districts.....		75	(3)	62	62		5	8
Townships.....		4	(3)	4	4			
SULLY.....	4,000	224	56,00	183	174	9	12	17
County.....	4,000	92	23,00	90	81	9		2
Cities and towns.....	4,836	22	26,32	9	9			1
School districts.....		109	(3)	83	83		12	14
Townships.....		1	(3)	1	1			
TODD.....	6,400	96	15,00	82	75	7	12	2
County ¹	6,400	37	5,78	36	29	7		1
School districts.....		59	(3)	46	46		12	1
TRIPP.....	12,800	592	46,25	487	462	25	36	40
County.....	12,800	207	16,17	201	177	24		6
Cities and towns.....	3,215	78	24,26	40	48	1	29	33
School districts.....		272	(3)	203	203		36	1
Townships.....		35	(3)	34	34			
TURNER.....	14,900	708	47,52	575	533	37	49	34
County.....	14,900	143	9,60	138	102	36	1	4
Cities and towns.....	5,719	120	20,98	69	68	1	1	2
School districts.....		259	(3)	183	183		49	27
Townships.....		49	(3)	48	47			1
Other civil divisions.....		137	(3)	137	133			
UNION.....	11,500	527	45,83	375	349	26	27	44
County.....	11,500	167	14,32	127	127	3	2	11
Cities and towns.....	3,640	111	30,49	32	32	26		1
School districts.....		220	(3)	161	161		27	32
Townships.....		29	(3)	29	29			
Other civil divisions.....								

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

Not computed.

- Not compiled
- Unorganized.

⁷ Includes revenue receipts of Washington County.

* Includes revenue receipts of Armstrong County schools.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Sub- ventions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
WALWORTH	8,800	\$435	\$49.43	\$375	\$358	\$2	\$15	\$2	\$1	\$21		\$1	\$12	\$23
County	8,800	137	15.57	132	117		15		1				3	
Cities and towns	83	58	16.65	58	56	2				21			9	23
School districts	4,986	215	(⁶)	185	185									
WASBAUGH	2,700	23	(⁶)	16	16					6			1	
County ⁴	2,700	(⁶)	(⁶)	16	16					6			1	
School districts		12	(⁶)	3	3					5			4	
WASHINGTON	1,900	12	(⁶)	3	3					5			4	
County ⁴	1,900	(¹⁰)	(⁶)	3	3					5			4	
School districts		12	(⁶)	3	3					5			4	
YANKTON	16,800	717	42.68	529	492	1	36	17		46		2	75	48
County	16,800	204	12.14	189	154		35					1	14	
Cities and towns	170	23.86	23.86	102	100	1	1	4				1	15	48
School districts	7,123	368	(⁶)	218	218					46			44	
Townships		22	(⁶)	20	20								2	
Other civil divisions		13						13						
ZIEBACH	4,100	142	34.63	117	111		6			10			9	6
County	4,100	59	14.39	58	52		6					1		
Cities and towns	365	9	24.66	3	3									6
School districts		73	(⁶)	55	55					10			8	
Townships		1	(⁶)	1	1									1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Not computed.³ Unorganized.⁴ Included in revenue receipts of Jackson County.⁵ Included in revenue receipts of Pennington County.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
Grand total.....	379,390	\$6,715	\$24.03	\$3,694	\$3,598	\$16	\$70	\$499	\$36	\$13	\$8	\$72	\$963	\$2,140
30,000 population and over.....	34,400	1,029	29.91	543	518	-----	25	104	8	-----	-----	22	42	310
Sioux Falls.....	34,400	1,029	29.91	543	518	-----	25	104	8	-----	-----	22	42	310
8,000 to 30,000 population.....	61,100	1,956	32.01	1,033	1,011	3	19	230	18	12	5	19	86	553
Aberdeen.....	16,900	588	35.00	348	345	-----	3	109	7	4	-----	-----	54	66
Huron.....	11,400	238	20.88	169	167	-----	2	13	-----	-----	-----	7	-----	49
Mitchell.....	11,300	287	25.40	198	188	-----	10	22	3	2	-----	1	14	47
Rapid City.....	11,200	323	28.84	162	160	-----	2	76	3	3	5	-----	9	65
Watertown.....	10,400	520	50.00	156	151	3	2	10	5	3	-----	11	9	326
2,500 to 8,000 population.....	38,574	1,271	32.95	527	512	8	7	45	5	-----	-----	13	44	637
Yankton.....	6,072	149	24.54	87	85	1	1	4	-----	-----	-----	1	14	43
Lead.....	5,733	97	16.92	77	73	3	1	5	1	-----	-----	3	11	-----
Brookings.....	4,376	289	66.04	58	57	-----	-----	5	-----	-----	-----	-----	-----	224
Madison.....	4,289	147	34.27	36	35	-----	1	10	1	5	-----	1	5	94
Pierre.....	3,659	197	53.84	50	50	-----	-----	10	1	-----	-----	-----	1	135
Moabridge.....	3,464	66	19.05	46	44	2	-----	2	-----	-----	-----	-----	-----	18
Hot Springs.....	2,908	50	17.19	48	47	-----	1	2	-----	-----	-----	-----	-----	-----
Vermillion.....	2,850	140	49.12	46	44	1	1	-----	-----	-----	-----	3	4	87
Redfield.....	2,664	62	37.27	38	37	1	-----	1	1	-----	-----	1	1	21
Deadwood.....	2,559	74	28.92	41	40	-----	1	6	-----	-----	-----	4	8	15
Less than 2,500 population.....	145,316	2,459	16.92	1,531	1,557	5	19	120	5	1	3	18	91	640

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

BON HOMME.....	444	35	4	3	129	21	7			8	5	24	22
County.....	207												18
Cities and towns.....	36						201				5	15	4
School districts.....	201												
BROOKINGS.....	595										137	21	83
County.....	170	42	9	1	67	27	10			14			30
Cities and towns.....	72										137	5	42
School districts.....	305						305					16	11
Townships.....	48												
BROWN.....	1,350										48	80	161
County.....	298	100	21	14	22	83	12			46		2	31
Cities and towns.....	290										48	37	43
School districts.....	676						676					35	47
Townships.....	31								1			2	2
Other civil divisions.....	1											2	28
BRULE.....	275										17	16	33
County.....	75	28	6	1	18	11	5			6			25
Cities and towns.....	24										17	9	3
School districts.....	160						160					7	4
Townships.....	16												1
BUFFALO.....	65											2	6
County.....	30	11	3		5	1	3			7			5
School districts.....	34						34					2	1
Townships.....	1												
BUTTE.....	356												
County.....	126	51	3	1	31	25	6			11	8	80	57
Cities and towns.....	41											38	42
School districts.....	114						114				8	18	6
Townships.....	2											23	8
Other civil divisions.....	71								71			1	1
CAMPBELL.....	142										1	3	26
County.....	56	23	2	1	5	5	6			14			23
Cities and towns.....	6										1		3
School districts.....	86						80						
CHARLES MIX.....	565	33	63								9	33	51
County.....	182	10	83				8			17	5	5	40
Cities and towns.....	28	48				37					9	11	11
School districts.....	303						276					16	
Townships.....	32											1	

! Not available by departments.

* Not computed.

† Unorganized.

‡ Included with Stanley County.

• Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
CLARK	\$529	\$47.99	\$439	\$33	\$7	\$2	\$28	\$30	\$8				\$20	\$7	\$21	\$62
County	181	16.42	128											7	4	4
Cities and towns	40	12.97	25												14	3
School districts	261	(c)	244						244						3	2
Townships	46	(c)	41													
Other civil divisions	1	(c)	1									\$1				
CLAY	602	59.02	443		4	4	39	19	7				10	74	19	66
County	156	15.29	111	28												45
Cities and towns	180	52.68	103											74	3	
School districts	227	(c)	207						207						16	4
Townships	23	(c)	22													1
Other civil divisions	16	(c)														16
CODRINGTON	1,263	71.76	724		6	5	63	40	6				33	184	81	274
County	286	16.25	207	54											8	71
Cities and towns	585	50.57	151											184	52	198
School districts	341	(c)	316						316						21	4
Townships	27	(c)	26													1
Other civil divisions	24	(c)	24									24				
CORSON	337	34.04	239		3	2	14	13	6				15	1	53	44
County	161	16.26	94	41											27	40
Cities and towns	19	11.81	17												1	
School districts	133	(c)	104						104						25	4
Townships	24	(c)	24													

CUSTER	283	46.96	181	28	2	4	13	12	7				7	14	61
County	132	23.57	70											5	67
Cities and towns	23	12.67	11											5	4
School districts	108	(?)	100					100						4	
Townships															
DAVISON	732	42.31	556	56	3	3	20	34	6				36	52	88
County	173	10.80	134											37	30
Cities and towns	211	16.82	124											15	45
School districts	301	(?)	262					262						4	
Townships	17	(?)	17												
Other civil divisions															
DAY	577	39.50	487	41	9	4	28	26	8				10	16	64
County	202	13.83	160											3	52
Cities and towns	58	11.89	45										10	13	9
School districts	284	(?)	262					262						3	
Townships	33	(?)	30												
DEUEL	350	40.08	293	28	5	2	20	12	6				3	14	40
County	129	14.77	91											4	34
Cities and towns	24	9.65	19										3	2	
School districts	165	(?)	154					154						8	3
Townships	32	(?)	29											3	
DEWEY	140	20.59	71	25	2	2	15	7	4				8	43	18
County	93	13.68	59											17	17
Cities and towns	16	10.57	4										8	4	
School districts	26	(?)	3					3						22	1
Townships	5	(?)	5												
DOUGLAS	299	40.96	230										1	15	53
County	122	16.71	71	26	2	1	18	10	6					2	49
Cities and towns	31	15.52	26										1	5	1
School districts	109	(?)	103					103						4	3
Townships	25	(?)	25												
Other civil divisions	12	(?)	5												
EDMUNDS	399	45.34	350	32	5	1	12	12	6				2	25	22
County	127	14.43	94											14	19
Cities and towns	32	11.36	27										2	8	3
School districts	187	(?)	176					176							
Townships	53	(?)	53												
FALL RIVER	411	45.67	295	47	4	2	34	13	8				5	59	52
County	156	17.33	120											24	12
Cities and towns	73	16.30	45										5	18	5
School districts	164	(?)	164					112						17	35
Townships	18	(?)	18												

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Outlays	
			Total	General govern-ment	Protec-tion to person and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Develop-ment and conserva-tion of natural resources			Mis-cellane-ous
FAULK	\$454	\$64.86	\$337	\$41	\$7	\$3	\$11	\$28	\$7				\$18	\$8	\$93
County	133	19.00	115											8	18
Cities and towns	29	12.87	16												5
School districts	253	(9)	167						167						75
Townships	39	(9)	39												
GRANT	417	38.87	347												
County	149	13.89	120	36	5	2	22	19	8			28		13	42
Cities and towns	48	11.91	18											13	29
School districts	183	(9)	173						173						5
Townships	37	(9)	36												7
GREGORY	517	45.27	374												1
County	248	21.72	168	41	5	1	39	16	5			61		17	80
Cities and towns	60	17.67	34												76
School districts	190	(9)	153						153						4
Townships	19	(9)	19												
HAAKON	363	77.23	299												
County	215	45.74	170	134	4	1	15	6	6			4		7	47
Cities and towns	17	16.22	6												41
School districts	121	(9)	113						113						6
Townships	10	(9)	10												
HAMLIN	336	40.48	278												
County	110	13.25	80	24	2		13	16	6			10		9	32
Cities and towns	34	12.89	20												1
School districts	173	(9)	161						161					9	29
Townships	17	(9)	15												5
Other civil divisions	2	(9)	2									\$2			1
															2

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HAND	59.48	478	88	4	7	15	20	9				45	51	11	31
County.....	22.20	183													26
Cities and towns.....	35.02	21						217					51	5	5
School districts.....	(*)	217													
Townships.....	(*)	52													
HANSON	43.06	238	24	2	1	24	8	4				25	2	7	17
County.....	15.66	88													8
Cities and towns.....	19.12	14											2	3	9
School districts.....	12.39	119						119						4	
Townships.....	(*)	17													
HARDING	49.32	150													16
County.....	23.96	78	27	2		23	6	4				16		11	
Cities and towns.....	6.21	1												8	
School districts.....	(*)	66						66						3	16
Townships.....	(*)	5													
HUGHES	76.25	272											184	51	42
County.....	20.14	108	36	4	2	27	16	3				20		1	36
Cities and towns.....	51.07	12											184	31	
School districts.....	(*)	145						145						19	6
Townships.....	(*)	7													
HUTCHINSON	29.00	332												22	50
County.....	10.71	106	41	4	1	28	13	8				11	2	8	44
Cities and towns.....	7.58	23												14	6
School districts.....	(*)	175						175							
Townships.....	(*)	28													
HYDE	50.26	179											1	6	5
County.....	20.00	72	21	5	1	20	16	7				2			4
Cities and towns.....	9.67	9													
School districts.....	(*)	80						80						6	1
Townships.....	(*)	18													
JACKSON	(*)	109													11
County.....	17.13	32	19	2		24	1	4				2	4	24	7
Cities and towns.....	(*)	5												4	3
School districts.....	(*)	41						41						6	1
Townships.....	(*)	11													
JERAULD	50.03	290											22	14	25
County.....	14.44	67	34	3		15	9	4				2		1	17
Cities and towns.....	17.25	13													
School districts.....	(*)	134						134					22	13	8
Townships.....	(*)	16													

* Not computed.

* Includes governmental-cost payments of Washabaugh County.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Outlays
			Total	Gener-al gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Develop-ment and conserva-tion of nat-ural resources	Mis-cella-neous		
JONES.....	\$182	\$56.88	\$161	\$17	\$7	\$1	\$21	\$3						\$9	\$12
County.....	66	20.63	55					\$3						3	11
Cities and towns.....	7	8.88	4											6	1
School districts.....	80	(1)	73					73							
Townships.....	29	(1)	29												
KINGSBURY.....	599	46.80	475												
County.....	148	11.56	131												
Cities and towns.....	118	24.48	39												
School districts.....	297	(1)	271												
Townships.....	36	(1)	34					271							
Other civil divisions.....															
LAKE.....	709	57.18	570												
County.....	182	14.68	182												
Cities and towns.....	144	27.01	55												
School districts.....	332	(1)	292												
Townships.....	37	(1)	37					292							
Other civil divisions.....	14	(1)	4												
LAURENCE.....	780	55.32	540												
County.....	212	15.04	140												
Cities and towns.....	200	19.12	118												
School districts.....	368	(1)	280												
Townships.....	2	(1)	2					280							
Other civil divisions.....															

LINCOLN	550	39.57	415	31	4	2	17	28	9				11	17	28	90
County	184	13.24	102													82
Cities and towns	75	16.19	44											17	12	2
School districts	245	(?)	228						228						14	3
Townships	39	(?)	35												1	3
Other civil divisions	7	(?)	6									6			1	
LYMAN	400	63.14	298													76
County	210	33.15	125	33	27	1	42	10	7				5	1	25	73
Cities and towns	14	10.85	9											1	4	
School districts	149	(?)	138						138						9	2
Townships	27	(?)	26												1	1
McCook	410	39.42	346													32
County	111	10.67	96	29	4	2	18	16	8					8	24	15
Cities and towns	53	15.15	30												7	8
School districts	219	(?)	193						193						17	9
Townships	27	(?)	27													
McPHERSON	290	28.89	215													24
County	80	8.89	60	24	3	2	11	6	7				6	9	12	20
Cities and towns	30	13.37	15												6	
School districts	143	(?)	133						133						6	4
Townships	7	(?)	7													
MARSHALL	455	47.69	352													74
County	187	19.60	116	37	8	3	30	14	8					7	22	69
Cities and towns	37	13.43	28												2	4
School districts	186	(?)	170						170						14	2
Townships	36	(?)	32												1	3
Other civil divisions	9	(?)	8									8			1	
MEADE	432	36.61	295													104
County	231	19.58	133	60	6	1	18	21	11				16	19	14	98
Cities and towns	55	23.36	31												1	4
School districts	129	(?)	114						114						13	2
Townships	11	(?)	11													
Other civil divisions	6	(?)	6									6				
MELLETTE	110	20.00	96													6
County	71	12.91	66	23	2	2	21	3	4				11		8	5
Cities and towns	27	(?)	20						20						6	1
School districts	27	(?)	9												1	
Townships	10	(?)														
MINER	420	50.14	359													23
County	162	19.34	145	22	2	64	18	7	5				27	28	10	17
Cities and towns	46	19.17	18												1	1
School districts	176	(?)	163						163						9	4
Townships	38	(?)	35												1	1

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
MINNEHAHA.....	\$2,790	\$53.35	\$1,913	\$155	\$16	\$28	\$135	\$97	\$11				\$35	\$158	\$87	\$632
County.....	538	10.29	477													61
Cities and towns.....	1,056	26.73	438											158	76	384
School districts.....	1,117	(1)	927						927						5	185
Townships.....	72	(1)	69												1	2
Other civil divisions.....	7	(1)	2									\$2			5	
MOODY.....	383	39.88	321													
County.....	120	12.50	92	33	3	2	24	12	7				11	3	28	31
Cities and towns.....	27	8.47	21											3	1	27
School districts.....	202	(1)	175						175						3	
Townships.....	27	(1)	27									6			23	4
Other civil divisions.....	7	(1)	6												1	
PENNINGTON.....	695	(1)	612													
County.....	358	(1)	208	89	7	12	21	32	10				37	20	166	137
Cities and towns.....	274	22.42	185												95	95
School districts.....	270	(1)	196						196						11	11
Townships.....	23	(1)	23												31	31
PERKINS.....	397	45.11	297													
County.....	151	17.16	103	38	6	1	27	11	9				11	9	31	90
Cities and towns.....	37	24.64	16												14	34
School districts.....	188	(1)	128						128						7	5
Townships.....	21	(1)	20												9	51
POTTER.....	283	47.17	225												1	
County.....	131	21.83	92	39	4	1	11	11	4				22	4	32	22
Cities and towns.....	29	12.45	19												19	20
School districts.....	123	(1)	114						114						6	2

ROBERTS.....	557	35.29	460	41	6	7	62	25	9	11	13	73
County.....	284	14.83	168	35						18		66
Cities and towns.....	52	12.16	35							11	6	7
School districts.....	226	(*)	213						213		6	
Townships.....	42	(*)	42								1	
Other civil divisions.....	3	(*)	2									
SANBORN.....	318	43.41	263	24	3	1	14	16	8	2	19	34
County.....	111	15.16	78									33
Cities and towns.....	21	10.11	16							2	4	1
School districts.....	124	(*)	143						143		10	
Townships.....	23	(*)	23								5	
Other civil divisions.....	9	(*)	4						4			
SHANNON.....	32	7.27	22								2	8
County.....	14	3.18	5	4				1			2	7
School districts.....	18	(*)	17						17		2	1
SINK.....	764	49.27	581									114
County.....	240	16.27	149	54	8	5	22	36	7	34	26	100
Cities and towns.....	93	16.20	47								10	2
School districts.....	364	(*)	345						345	34	15	4
Townships.....	44	(*)	40								4	4
Other civil divisions.....	4	(*)										4
STANLEY.....	7143	(*)	113									
County.....	54	35.28	67	24	3	2	17	4	5		19	6
Cities and towns.....	18	26.35	11							5	11	6
School districts.....	798	(*)	32						32		2	
Townships.....	3	(*)	3								6	
SULLY.....	213	53.25	173									
County.....	87	21.75	66	23	5	2	13	6	5	13	5	22
Cities and towns.....	21	25.12	8									21
School districts.....	104	(*)	98						98	13	5	1
Townships.....	1	(*)	1									
TODD.....	93	14.53	85								8	
County.....	27	5.78	37	7			28	1				
School districts.....	56	(*)	48						48			
TRIPP.....	491	38.36	377									
County.....	170	13.28	115	48	18	2	3	16	11	15	49	50
Cities and towns.....	70	21.77	36								17	38
School districts.....	220	(*)	195						195	15	14	5
Townships.....	31	(*)	31								18	7
TURNER.....	746	50.07	572									
County.....	166	11.14	106	34	4	5	2	12	8	33	29	112
Cities and towns.....	146	25.53	54								41	60
School districts.....	269	(*)	252						262	33	12	47
Townships.....	45	(*)	43								4	3
Other civil divisions.....	130	(*)	117									2

* Includes governmental-cost payments of Washington County.
 † Includes governmental-cost payments of Armstrong County schools.

‡ Not computed.
 § Unorganized.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
UNION.....	\$503	\$43.74	\$371	\$35	\$7	\$4	\$30	\$21	\$7				\$6	\$50	\$12	\$70
County.....	164	26	110											50	7	54
Cities and towns.....	96	26.37	33												5	6
School districts.....	218	(⁹)	203						203							10
Townships.....	25	(⁹)	25													
WALWORTH.....	320	36.36	255													
County.....	119	13.52	83	30	4	2	14	23	4				6	18	14	33
Cities and towns.....	65	13.04	40											18	4	32
School districts.....	136	(⁹)	132						132						7	
Townships.....		(⁹)													3	1
WASHINGTON.....	4	(⁹)													4	
County.....	4	(⁹)														
School districts.....		(⁹)													4	
County.....	7	(⁹)	6													1
School districts.....	7	(⁹)	6						6							1
YANKTON.....	642	38.21	513													
County.....	189	11.25	131	49	5	5	15	39	10				8	29	23	77
Cities and towns.....	132	18.52	78													58
School districts.....	290	(⁹)	282						282					29	13	12
Townships.....	24	(⁹)	22												3	5
Other civil divisions.....	7	(⁹)														2
ZIEBACH.....	131	31.95	87												7	
County.....	80	19.51	54	21	2	2	18	3	5				3	4	20	20
Cities and towns.....	10	27.40	5												7	19
School districts.....	39	(⁹)	26						26						1	
Townships.....	2	(⁹)	2												12	1

* Not computed. * Unorganized.

* Included in governmental-cost payments of Jackson County.

* Included in governmental-cost payments of Pennington County.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$8,050	\$21.65	\$2,855	\$1,550	\$642	\$1,003
30,000 population and over.....	976	28.37	402	136	66	372
Sioux Falls.....	976	28.37	402	136	66	372
8,000 to 30,000 population.....	1,642	26.87	797	296	202	347
Aberdeen.....	365	21.73	262	27	33	43
Huron.....	209	18.33	96	34	27	52
Mitchell.....	230	20.35	118	32	37	43
Rapid City.....	262	23.39	178	19	54	11
Watertown.....	576	55.38	143	184	51	198
2,500 to 8,000 population.....	1,183	30.67	467	517	73	126
Yankton.....	113	18.61	71	24	10	8
Lead.....	95	16.57	77	—	—	18
Brookings.....	235	53.70	52	137	4	42
Madison.....	134	31.24	49	56	5	24
Pierre.....	217	59.31	4	184	29	—
Mobridge.....	50	14.43	29	15	6	—
Hot Springs.....	53	18.23	35	—	14	4
Vermillion.....	167	58.60	98	68	1	—
Redfield.....	52	19.52	31	17	4	—
Deadwood.....	67	26.18	21	16	—	30
Less than 2,500 population.....	2,249	15.48	1,189	601	301	158

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$92,520	\$79,404	\$6,536	\$6,580	\$51,087	\$73.09
State government.....	51,432	50,422	—	1,010	15,510	22.19
Counties.....	7,434	6,418	—	1,016	6,263	8.96
Cities and towns.....	12,078	10,248	1,141	689	10,006	35.81
School districts.....	15,585	11,978	—	3,607	13,403	(1)
Townships.....	390	144	—	246	361	(1)
Other civil divisions.....	5,601	194	5,395	12	5,544	(1)
ARMSTRONG.....	—	—	—	—	—	—
County ¹	—	—	—	—	—	—
School districts.....	—	—	—	—	—	—
AURORA.....	155	149	1	5	131	18.35
County.....	—	—	—	—	—	—
Cities and towns.....	62	62	—	—	44	25.88
School districts.....	87	85	—	2	81	(1)
Townships.....	5	2	—	3	5	(1)
Other civil divisions.....	1	—	1	—	1	(1)

¹ Not computed.

¹ Unorganized.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
BEADLE	\$1,324	\$1,250	\$22	\$52	\$1,112	\$47.32
County.....	220	220			156	6.64
Cities and towns.....	585	561	22	2	530	39.17
School districts.....	513	469		44	420	(¹)
Townships.....	6			6	6	(¹)
BENNETT	276	178		98	276	55.20
County.....	179	173		6	179	35.80
Cities and towns.....	3			3	3	4.17
School districts.....	94	5		89	94	(¹)
Townships.....						
BON HOMME	452	396	30	26	370	31.52
County.....						
Cities and towns.....	269	234	30	5	209	47.52
School districts.....	183	162		21	161	(¹)
BROOKINGS	362	355		7	297	17.47
County.....						
Cities and towns.....	75	74		1	35	4.82
School districts.....	284	281		3	259	(¹)
Townships.....	3			3	3	(¹)
Other civil divisions.....						
BROWN	1,398	1,129	215	54	1,077	33.87
County.....	34	31		3	25	.79
Cities and towns.....	709	502	180	27	558	28.42
School districts.....	564	553		11	407	(¹)
Townships.....	56	43		13	52	(¹)
Other civil divisions.....	35		35		35	
BRULE	273	233		40	240	32.00
County.....						
Cities and towns.....	145	130		15	114	40.98
School districts.....	126	103		23	124	(¹)
Townships.....	2			2	2	(¹)
BUFFALO	30	18		12	30	15.00
County.....						
School districts.....	30	18		12	30	(¹)
Townships.....						
BUTTE	6,242	1,285	4,720	237	6,029	677.42
County.....	723	723			543	61.01
Cities and towns.....	325	271		27	322	111.84
School districts.....	492	291	27	201	462	(¹)
Townships.....	9			9	9	(¹)
Other civil divisions.....	4,693		4,693		4,693	(¹)
CAMPBELL	74	60		14	66	11.58
County.....						
Cities and towns.....	7	6		1	7	5.88
School districts.....	67	54		13	59	(¹)
Townships.....						
CHARLES MIX	673	576	12	85	587	34.94
County.....	110	110			73	4.35
Cities and towns.....	234	183	12	39	203	43.67
School districts.....	319	283		36	301	(¹)
Townships.....	10			10	10	(¹)
CLARK	343	332	2	9	256	23.23
County.....						
Cities and towns.....	76	75		1	59	19.13
School districts.....	208	203		5	158	(¹)
Townships.....	57	54		3	37	(¹)
Other civil divisions.....	2		2		2	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES:1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CLAY	\$409	\$392		\$17	\$315	\$30.88
County						
Cities and towns	43	43			25	7.32
School districts	366	349		17	290	(1)
Townships						
Other civil divisions						
CODINGTON	1,570	1,555		15	1,382	78.52
County	185	185			162	9.20
Cities and towns	1,059	1,056		3	927	80.14
School districts	325	314		11	292	(1)
Townships	1			1	1	(1)
Other civil divisions						
CORSON	1,040	780		260	988	99.80
County	522	522			522	52.73
Cities and towns	36	19		17	34	21.13
School districts	470	236		234	420	(1)
Townships	12	3		9	12	(1)
CUSTER	249	189	\$19	41	194	34.64
County	85	85			52	9.29
Cities and towns	88	55	19	14	84	46.28
School districts	76	49		27	58	(1)
Townships						
DAVISON	1,039	1,004	20	15	947	54.74
County						
Cities and towns	750	734	16		674	55.44
School districts	283	270		13	267	(1)
Townships	2			2	2	(1)
Other civil divisions	4		4		4	(1)
DAY	344	327		17	297	20.33
County						
Cities and towns	61	60		1	44	9.02
School districts	278	267		11	248	(1)
Townships	5			5	5	(1)
DEUEL	264	257		7	228	26.11
County	65	65			41	4.70
Cities and towns	45	41		4	36	14.48
School districts	154	151		3	151	(1)
Townships						
DEWEY	925	536	20	369	764	112.35
County	320	307		13	248	36.47
Cities and towns	99	37	20	42	94	62.09
School districts	506	192		314	422	(1)
Townships						
DOUGLAS	308	216	76	16	254	34.79
County	50	50			38	5.21
Cities and towns	71	67		4	55	27.54
School districts	108	99		9	87	(1)
Townships	3			3	2	(1)
Other civil divisions	76		76		72	(1)
EDMUNDS	288	282		6	241	27.39
County	80	80			71	8.07
Cities and towns	66	66			56	19.88
School districts	140	136		4	112	(1)
Townships	2			2	2	(1)
FALL RIVER	1,086	946		140	921	102.33
County	512	479		33	383	42.56
Cities and towns	270	254		16	251	56.05
School districts	302	213		89	285	(1)
Townships	2			2	2	(1)

1 Not computed.

1620 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FAULK	\$326	\$292		\$34	\$266	\$38.00
County.....				1	69	30.63
Cities and towns.....	84	83			1	(1)
School districts.....	231	209		22	186	(1)
Townships.....	11			11	11	(1)
GRANT	293	161	\$126	6	239	22.28
County.....						
Cities and towns.....	218	92	126		169	41.93
School districts.....	75	69		6	70	(1)
Townships.....						
GREGORY	1,013	737	26	250	909	79.60
County.....	122	80		42	118	10.33
Cities and towns.....	317	268	26	23	272	80.12
School districts.....	569	386		183	514	(1)
Townships.....	5	3		2	5	(1)
HAakon	225	161		64	196	41.70
County.....	109	75		34	107	22.77
Cities and towns.....	72	65		7	47	44.85
School districts.....	44	21		23	42	(1)
Townships.....						
HAMLIN	312	294	11	7	264	31.81
County.....	25	25			25	3.01
Cities and towns.....	88	77	11		72	27.29
School districts.....	196	192		4	164	(1)
Townships.....	3			3	3	(1)
HAND	222	193		29	186	19.38
County.....	9			9	9	.94
Cities and towns.....	99	94		5	83	37.74
School districts.....	113	99		14	93	(1)
Townships.....	1			1	1	(1)
HANSON	201	188	2	11	185	30.17
County.....						
Cities and towns.....	44	40	2	2	34	22.18
School districts.....	157	148		9	151	(1)
Townships.....						
HARDING	248	172		76	168	46.81
County.....	145	145			82	22.85
Cities and towns.....	1			1	1	6.21
School districts.....	100	27		73	83	(1)
Townships.....	2			2	2	(1)
HUGHES	791	659	7	125	708	98.33
County.....	22	22			18	2.50
Cities and towns.....	457	359	7	91	415	93.36
School districts.....	311	278		33	274	(1)
Townships.....	1			1	1	(1)
HUTCHINSON	419	396		23	280	20.00
County.....						
Cities and towns.....	147	141		6	100	22.96
School districts.....	266	253		13	174	(1)
Townships.....	6	2		4	6	(1)
HYDE	110	109		1	103	27.11
County.....						
Cities and towns.....	8	8			1	.97
School districts.....	102	101		1	102	(1)
Townships.....						
JACKSON	448	313		135	435	161.11
County.....	226	226			221	81.85
Cities and towns.....	92	57		35	89	95.29
School districts.....	125	27		98	120	(1)
Townships.....	5	3		2	5	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JERAULD	\$318	\$268	—	\$50	\$299	\$51.41
County.....	41	—	—	41	41	7.05
Cities and towns.....	86	85	—	1	80	38.33
School districts.....	190	183	—	7	177	(¹)
Townships.....	1	—	—	1	1	(¹)
JONES	170	107	—	63	136	42.50
County.....	—	—	—	—	—	—
Cities and towns.....	50	39	—	11	32	40.61
School districts.....	109	68	—	41	93	(¹)
Townships.....	11	—	—	11	11	(¹)
KINGSBURY	623	582	\$27	14	539	42.11
County.....	—	—	—	—	—	—
Cities and towns.....	289	262	27	—	270	56.02
School districts.....	326	320	—	6	261	(¹)
Townships.....	8	—	—	8	8	(¹)
LAKE	954	813	93	48	867	69.92
County.....	—	—	—	—	—	—
Cities and towns.....	243	243	—	—	240	45.02
School districts.....	612	567	—	45	528	(¹)
Townships.....	6	3	—	3	6	(¹)
Other civil divisions.....	93	—	93	—	93	(¹)
LAWRENCE	1,170	1,056	17	97	1,021	72.41
County.....	657	655	—	2	601	42.62
Cities and towns.....	80	32	17	31	66	6.31
School districts.....	433	369	—	64	354	(¹)
Townships.....	—	—	—	—	—	—
LINCOLN	406	320	65	21	294	21.15
County.....	—	—	—	—	—	—
Cities and towns.....	151	96	49	6	110	23.75
School districts.....	224	209	—	15	154	(¹)
Townships.....	15	15	—	—	14	(¹)
Other civil divisions.....	16	—	16	—	16	(¹)
LYMAN	411	316	—	95	304	47.99
County.....	181	130	—	51	102	16.10
Cities and towns.....	64	57	—	7	64	49.61
School districts.....	161	129	—	32	133	(¹)
Townships.....	5	—	—	5	5	(¹)
McCOOK	450	419	—	31	338	32.50
County.....	—	—	—	—	—	—
Cities and towns.....	122	118	—	4	50	14.29
School districts.....	325	301	—	24	285	(¹)
Townships.....	3	—	—	3	3	(¹)
McPHERSON	249	201	17	31	222	24.67
County.....	—	—	—	—	—	—
Cities and towns.....	126	104	17	5	118	52.58
School districts.....	120	94	—	26	101	(¹)
Townships.....	3	3	—	—	3	(¹)
MARSHALL	423	335	18	70	370	38.78
County.....	22	8	—	14	22	2.31
Cities and towns.....	134	118	—	16	120	43.64
School districts.....	245	208	—	37	207	(¹)
Townships.....	4	1	—	3	3	(¹)
Other civil divisions.....	18	—	18	—	18	(¹)
MEADE	678	192	75	411	631	53.47
County.....	229	—	—	229	229	19.41
Cities and towns.....	95	69	26	—	76	32.29
School districts.....	295	123	—	172	267	(¹)
Townships.....	10	—	—	10	10	(¹)
Other civil divisions.....	49	—	49	—	49	(¹)

¹ Not computed.

1622 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MELLETT	\$535	\$11		\$524	\$532	\$96.73
County	345			345	345	62.73
Cities and towns	12			12	12	16.48
School districts	165	11		154	162	(¹)
Townships	13			13	13	(¹)
MINER	178	162		16	161	19.22
County	12	12			8	3.33
Cities and towns	165	150		15	162	(¹)
School districts	1			1	1	(¹)
Townships						
MINNEHAHA	1,480	1,269	\$136	75	1,174	22.45
County	1,231	1,149	19	63	939	23.77
Cities and towns	121	120		1	109	(¹)
School districts	11			11	11	(¹)
Townships	117		117		115	(¹)
Other civil divisions						
MOODY	415	386	19	10	360	37.49
County	10	10			10	1.04
Cities and towns	56	55		1	54	16.94
School districts	329	321		8	276	(¹)
Townships	1			1	1	(¹)
Other civil divisions	19		19		19	(¹)
PENNINGTON	2,716	2,048	222	446	2,003	94.04
County	1,022	1,022			812	38.12
Cities and towns	731	488	222	21	506	41.40
School districts	952	538		414	674	(¹)
Townships	11			11	11	(¹)
PERKINS	724	433	59	232	717	81.48
County	377	286		91	377	42.84
Cities and towns	114	55	59		114	75.60
School districts	202	89		113	197	(¹)
Townships	31	3		28	29	(¹)
POTTER	212	154	56	2	205	34.17
County	6	6			4	
Cities and towns	92	36	56		88	37.77
School districts	114	112		2	113	(¹)
ROBERTS	233	203	5	25	168	10.65
County						
Cities and towns	117	110		7	87	20.34
School districts	95	86		9	60	(¹)
Townships	16	7		9	16	(¹)
Other civil divisions	5		5		5	(¹)
SANBORN	317	194	90	33	280	38.22
County						
Cities and towns	75	62		13	61	29.36
School districts	145	132		13	122	(¹)
Townships	7			7	7	(¹)
Other civil divisions	90		90		90	(¹)
SHANNON	19			19	19	4.32
County	14			14	14	3.18
School districts	5			5	5	(¹)
SPINK	394	356	25	13	282	18.43
County						
Cities and towns	155	129	25	1	81	14.11
School districts	236	226		10	198	(¹)
Townships	3	1		2	3	(¹)
Other civil divisions						

¹ Not computed.

¹ Unorganized.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
STANLEY	\$464	\$296		\$168	\$451	\$189.42
County.....	216	216			216	90.72
Cities and towns.....	110	44		66	103	150.81
School districts.....	135	36		99	129	(¹)
Townships.....	3			3	3	(¹)
SULLY	144	130		14	116	29.00
County.....	3			3	3	.75
Cities and towns.....	32	32			29	34.69
School districts.....	109	98		11	84	(¹)
Townships.....						
TODD	224	41		183	224	35.00
County ¹	36			36	36	5.63
School districts.....	188	41		147	188	(¹)
TRIPP	1,071	855	\$76	140	900	70.31
County.....	330	330			254	19.84
Cities and towns.....	370	289	76	5	288	89.58
School districts.....	363	235		128	350	(¹)
Townships.....	8	1		7	8	(¹)
TURNER	632	504	64	64	507	34.03
County.....						
Cities and towns.....	266	217	32	17	220	38.47
School districts.....	120	93		27	92	(¹)
Townships.....	8			8	8	(¹)
Other civil divisions.....	238	194	32	12	187	(¹)
UNION	281	250	17	14	209	18.17
County.....						
Cities and towns.....	172	152	17	3	105	28.85
School districts.....	109	98		11	104	(¹)
Townships.....						
Other civil divisions.....						
WALWORTH	488	430	1	57	375	42.61
County.....	55	55				
Cities and towns.....	110	109	1		95	19.05
School districts.....	323	266		57	280	(¹)
WASHBAUGH	108	24		84	104	38.52
County ¹						
School districts.....	108	24		84	104	(¹)
WASHINGTON	5			5	5	2.63
County ¹						
School districts.....	5			5	5	(¹)
YANKTON	477	322	145	10	472	28.10
County.....						
Cities and towns.....	272	272			268	37.61
School districts.....	59	50		9	58	(¹)
Townships.....	1			1	1	(¹)
Other civil divisions.....	145		145		145	(¹)
ZIEBACH	387	185		202	351	85.61
County.....	147	97		50	124	30.24
Cities and towns.....	6			6	6	16.44
School districts.....	233	88		145	220	(¹)
Townships.....	1			1	1	(¹)

¹ Not computed.² Unorganized.

1624 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$12, 078	\$10, 248	\$1, 141	\$889	\$10, 008	\$35. 81
30,000 population and over.....	1, 067	1, 018	1	48	846	24. 59
Sioux Falls.....	1, 067	1, 018	1	48	846	24. 59
8,000 to 30,000 population.....	3, 576	3, 113	440	23	2, 989	48. 92
Aberdeen.....	637	434	180	23	517	30. 77
Huron.....	487	465	22	—	448	39. 30
Mitchell.....	748	732	16	—	672	59. 38
Rapid City.....	659	437	222	—	436	38. 93
Watertown.....	1, 045	1, 045	—	—	916	88. 08
2,500 to 8,000 population.....	1, 259	1, 124	33	102	1, 103	28. 59
Yankton.....	240	240	—	—	238	39. 20
Lead.....	—	—	—	—	—	—
Brookings.....	48	48	—	—	13	2. 97
Madison.....	184	184	—	—	182	42. 43
Pierre.....	427	330	7	90	398	108. 77
Mobridge.....	102	101	1	—	92	26. 56
Hot Springs.....	188	176	—	12	170	58. 46
Vermillion.....	10	10	—	—	10	3. 51
Redfield.....	60	35	25	—	—	—
Deadwood.....	—	—	—	—	—	—
Less than 2,500 population.....	6, 176	4, 993	667	516	5, 068	34. 88

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$51, 087	\$50, 554	\$12, 885	\$73. 09	\$78. 09	\$19. 72
State government.....	15, 510	15, 431	370	22. 19	23. 84	. 88
Counties.....	6, 263	6, 512	3, 591	8. 96	9. 92	5. 58
Cities and towns.....	10, 006	12, 403	6, 179	35. 81	48. 62	31. 50
School districts.....	13, 403	15, 373	12, 393	(?)	(?)	(?)
Townships.....	361	702	152	(?)	(?)	(?)
Other civil divisions.....	5, 544	133	—	(?)	(?)	—
Armstrong ¹	—	—	—	—	—	—
Aurora.....	131	82	41	18. 35	10. 89	6. 07
Beadle.....	1, 112	1, 231	401	47. 32	61. 04	21. 95
Bennett.....	276	50	17	55. 20	21. 05	173. 02
Bon Homme.....	370	300	91	31. 52	24. 65	8. 08
Brookings.....	297	518	287	17. 47	49. 22	19. 50
Brown.....	1, 077	1, 650	747	33. 87	54. 18	25. 50
Brule.....	240	336	121	32. 00	45. 94	17. 79
Buffalo.....	30	84	10	15. 00	48. 02	6. 02
Butte.....	6, 029	1, 299	450	677. 42	178. 23	70. 40

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Unorganized.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Campbell.....	\$66	\$34	\$20	\$11.58	\$6.33	\$3.76
Charles Mix.....	587	676	302	34.94	40.70	17.80
Clark.....	256	376	64	23.23	33.56	5.22
Clay.....	315	350	128	30.88	35.31	15.08
Codington.....	1,382	1,638	207	78.52	95.33	13.09
Corson.....	988	850	129	99.80	101.65	38.46
Custer.....	194	174	253	34.64	44.55	50.29
Davison.....	947	1,225	406	54.74	82.82	31.27
Day.....	297	408	181	20.33	26.51	12.03
Deuel.....	228	386	61	26.11	42.83	7.52
Dewey.....	764	501	91	112.35	87.16	79.98
Douglas.....	254	260	51	34.79	36.40	7.45
Edmunds.....	241	692	73	27.39	81.27	8.50
Fall River.....	921	425	408	102.33	60.88	44.71
Faulk.....	266	248	113	38.00	38.49	14.58
Grant.....	239	221	121	22.28	20.08	11.84
Gregory.....	909	948	415	79.60	74.63	25.02
Haakon ¹	196	205	-----	41.70	44.55	-----
Hamlin.....	264	464	66	31.81	56.56	8.24
Hand.....	186	241	61	19.38	26.76	6.76
Hanson.....	185	256	27	30.17	41.34	4.00
Harding.....	168	370	62	46.81	93.50	11.53
Hughes.....	708	534	676	98.33	93.55	95.01
Hutchinson.....	280	269	75	20.00	19.51	6.02
Hyde.....	103	254	141	27.11	76.72	36.21
Jackson ¹	435	284	-----	161.11	114.76	-----
Jerauld.....	269	378	71	51.41	56.87	12.04
Jones ¹	136	159	-----	42.50	53.02	-----
Kingsbury.....	539	586	106	42.11	45.59	7.92
Lake.....	867	1,058	169	69.92	83.59	15.09
Lawrence.....	1,021	653	753	72.41	50.15	37.13
Lincoln.....	294	368	54	21.15	25.89	4.19
Lyman.....	304	527	185	47.99	79.92	13.71
McCook.....	338	255	151	32.50	25.28	15.27
McPherson.....	222	274	42	24.67	34.53	6.09
Marshall.....	370	516	104	38.78	51.59	11.92
Meads.....	631	361	327	53.47	38.52	21.60
Mellette.....	632	386	59	96.73	87.66	34.45
Miner.....	161	305	32	19.22	34.73	3.94
Minnehaha.....	1,174	2,339	1,277	22.45	61.08	40.55
Moody.....	360	468	45	37.49	46.71	5.15
Pennington.....	2,003	1,598	490	94.04	124.94	33.38
Perkins.....	717	585	302	81.48	73.19	20.82
Potter.....	205	145	82	34.17	33.07	16.52
Roberts.....	168	541	213	10.65	31.96	13.49
Sanborn.....	280	313	113	38.22	38.16	15.42
Shannon ¹	19	-----	-----	4.32	08	-----
Spink.....	282	751	254	18.43	47.64	14.04
Stanley.....	451	396	315	189.42	136.18	16.26
Sully.....	116	122	74	29.00	41.55	27.51
Todd ²	224	98	-----	35.00	33.34	-----
Tripp.....	900	1,464	214	70.31	113.39	25.71
Turner.....	507	522	96	34.03	34.51	6.83
Union.....	209	292	32	18.17	26.06	3.00
Walworth.....	375	814	144	42.61	90.94	19.66
Washabaugh ¹	104	16	-----	38.52	13.64	-----
Washington ¹	5	3	-----	2.63	1.95	-----
Yankton.....	472	445	250	28.10	28.21	18.81
Ziebach.....	351	246	65	85.61	57.29	(³)

¹ Unorganized.

² Organized since 1912.

³ Not computed; population not estimated.

1626 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$1,508,876	\$81,135,413	\$8373,263	\$81,977,128	\$8354,279	\$2,158.33	\$3,053.97	\$550.87
Armstrong ¹	362	171	191	446	-----	3,620.00	5,948.47	-----
Aurora.....	21,306	17,415	3,891	31,933	5,018	2,984.45	4,240.79	734.03
Beadle.....	52,843	39,533	13,310	65,550	10,144	2,248.64	3,249.22	555.03
Bennett.....	5,054	3,727	1,327	3,128	326	1,010.80	1,306.78	3,401.22
Bon Homme.....	32,397	26,497	5,900	42,275	7,041	2,760.25	3,474.56	624.08
Brookings.....	39,425	30,987	8,438	52,346	8,383	2,319.12	3,149.76	619.18
Brown.....	67,355	48,036	19,319	95,511	18,145	2,118.08	3,136.65	619.18
Brule.....	19,670	15,506	4,164	27,298	4,999	2,622.67	3,729.28	735.98
Buffalo.....	3,876	3,353	523	6,084	1,079	1,938.00	3,478.65	685.49
Butte.....	12,236	8,249	3,987	13,493	3,079	1,374.83	1,850.94	482.08
Campbell.....	10,272	8,028	2,244	12,872	3,096	1,802.11	2,419.16	565.34
Charles Mix.....	31,846	26,562	5,284	43,711	7,781	1,895.60	2,632.41	458.26
Clark.....	28,445	22,725	5,720	41,314	7,395	2,580.75	3,689.72	606.79
Clay.....	27,206	21,870	5,336	36,256	5,202	2,667.25	3,662.98	610.85
Codington.....	12,030	24,188	11,842	44,262	8,612	2,047.16	2,576.07	544.36
Corson.....	36,083	5,757	6,326	12,687	2,200	1,220.51	1,517.27	658.29
Custer.....	7,929	4,359	3,570	7,567	1,881	1,415.89	1,936.83	374.55
Davidson.....	31,149	22,336	8,813	36,662	6,404	1,800.52	2,479.35	493.75
Day.....	32,047	24,560	7,487	43,377	7,660	2,194.10	2,815.79	508.65
Deuel.....	21,043	16,963	4,080	29,434	5,117	2,409.87	3,264.96	629.52
Dewey.....	6,832	3,769	3,063	7,858	1,157	1,004.71	1,368.20	1,010.50
Douglas.....	16,668	13,040	3,628	22,629	3,843	2,283.29	3,166.69	561.02
Edmunds.....	20,391	14,568	5,823	25,826	5,854	2,317.16	3,034.44	685.16
Fall River.....	12,843	6,939	5,904	14,441	3,318	1,427.00	2,067.37	363.31
Faulk.....	18,296	13,434	4,862	25,519	5,879	2,613.71	3,961.36	758.98
Grant.....	25,077	18,796	6,281	35,052	5,753	2,337.31	3,178.50	538.05
Gregory.....	20,676	16,582	4,094	31,869	5,207	1,810.51	2,509.39	313.98
Haakon ²	13,777	10,447	3,330	18,169	-----	2,931.28	3,953.27	-----
Hamlin.....	18,356	14,449	3,907	25,754	4,764	2,211.57	3,139.92	597.53
Hand.....	25,093	20,589	4,504	37,881	7,425	2,613.85	4,203.88	828.98
Hanson.....	19,257	15,721	3,536	27,955	4,168	3,140.92	4,507.41	626.24
Harding.....	8,300	5,812	2,488	9,100	1,760	2,312.62	2,302.03	325.50
Hughes.....	14,683	9,409	5,274	16,643	4,940	2,039.31	2,914.18	694.58
Hutchinson.....	42,857	34,961	7,896	57,308	8,809	3,061.21	4,160.90	707.26
Hyde.....	10,096	7,907	2,189	14,659	3,381	2,656.84	4,422.05	867.94
Jackson ²	6,776	4,052	2,724	8,544	-----	2,509.63	3,456.48	-----
Jerauld.....	15,059	12,116	2,943	21,849	3,547	2,589.24	3,285.06	603.71
Jones ²	8,054	5,467	2,587	10,840	-----	2,516.88	3,608.59	-----
Kingsbury.....	33,567	26,235	7,332	48,265	7,593	2,622.42	3,751.63	565.14
Lake.....	31,471	24,616	6,855	41,494	6,814	2,537.98	3,278.89	607.17
Lawrence.....	28,153	17,800	10,353	30,951	8,954	1,996.67	2,375.53	441.55
Lincoln.....	38,909	30,608	8,301	52,970	7,638	2,799.21	3,731.30	592.51
Lyman.....	14,062	10,045	4,017	19,166	8,605	2,219.73	2,907.90	636.57
McCook.....	28,874	23,370	5,504	40,568	6,220	2,776.35	4,019.37	629.46
McPherson.....	14,916	11,462	3,454	19,294	4,952	1,657.33	2,429.63	713.24
Marshall.....	19,998	15,736	4,262	30,394	4,670	2,096.23	3,039.05	537.04
Meade.....	16,954	11,811	5,143	18,652	5,197	1,436.78	1,991.21	342.96
Mellette.....	5,965	4,629	1,336	6,339	540	1,084.55	1,439.64	317.92
Miner.....	22,532	17,923	4,609	33,459	4,910	2,690.07	3,806.46	595.46
Minnehaha.....	102,858	74,322	28,536	109,176	16,489	1,966.69	2,383.70	523.74

¹ Includes \$13,704,669, value of rural credits land not taxed for State purposes; also \$434,327, value of private car lines, taxed for State purposes only, not distributable by counties.² Includes \$13,704,669, value of rural credits land, not taxed for State purposes.³ Includes \$434,327, value of private car lines, taxed for State purposes only, not distributable by counties.⁴ Includes \$303,712, value of property of certain public-service corporations, taxed for State purposes only, not distributable by counties.⁵ Includes \$866,762, value of property in unorganized counties, not distributable by counties.⁶ Unorganized.⁷ Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Total expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
Moody.....	\$27,211	\$22,113	\$5,098	\$39,501	\$5,890	\$2,833.59	\$3,945.79	\$668.16
Pennington.....	31,206	18,101	13,105	27,882	6,961	1,465.07	2,186.33	474.29
Perkins.....	14,887	11,331	3,556	17,398	5,287	1,691.70	2,176.71	364.27
Potter.....	12,167	9,211	2,956	15,820	3,524	2,027.83	3,610.14	712.56
Roberts.....	29,228	23,389	5,839	40,713	6,813	1,851.93	2,404.80	432.05
Sanborn.....	18,928	14,589	4,339	29,008	4,479	2,583.67	3,536.70	613.18
Shannon ⁶	929	580	349	1,649	-----	211.14	823.47	-----
Spink.....	44,994	34,950	10,044	70,925	12,997	2,940.02	4,498.01	718.46
Stanley.....	9,152	7,029	2,123	12,915	9,063	3,843.76	4,441.21	467.08
Sully.....	11,882	9,870	2,012	16,045	3,808	2,970.50	5,481.65	1,408.39
Todd ⁶	4,672	3,520	1,152	4,177	-----	730.00	1,419.65	-----
Tripp.....	19,397	15,252	4,145	26,545	3,304	1,515.39	2,056.44	396.99
Turner.....	40,885	31,323	9,562	54,789	8,094	2,743.96	3,619.77	575.82
Union.....	28,794	23,326	5,468	38,732	5,565	2,503.83	3,456.10	528.80
Walworth.....	15,215	9,565	5,650	17,947	4,016	1,728.98	2,005.22	546.54
Washabau ⁶	2,065	1,492	573	2,074	-----	764.81	1,778.99	-----
Washington ⁶	907	720	187	1,222	-----	477.37	803.22	-----
Yankton.....	36,971	28,351	8,620	45,811	7,232	2,200.65	2,904.19	544.06
Ziebach.....	4,828	3,264	1,564	4,841	420	1,177.56	1,127.69	(⁶)

⁶ Unorganized.

⁶ Not computed; population not estimated.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, TOWNSHIPS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912
[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION— ALL CIVIL DIVISIONS		
	1932										1932	1922	1912
	Total	State	County	Cities and towns	School districts	Townships	Other civil divisions	1922	1912				
	\$ 839, 975	\$ 84, 865	\$ 6, 715	\$ 3, 516	\$ 13, 514	\$ 1, 227	\$ 138	\$ 33, 483	\$ 10, 790	\$ 1.99	\$ 1.64	\$ 3.03	
State total.....	3	1	1	.....	1	.....	.....	4	.....	83	90	.....
Armstrong	303	69	52	21	140	21	.....	367	126	1.42	1.15	2.51
Aurora	990	166	113	217	453	41	.....	1, 206	290	1.87	1.84	2.86
Beadle	150	17	67	5	61	.....	.....	71	15	2.97	2.27	4.60
Bennett	456	106	98	70	182	.....	.....	441	189	1.41	1.04	2.68
Bon Homme	619	127	131	44	282	35	.....	709	236	1.57	1.35	2.82
Brookings	1, 491	216	210	308	702	55	.....	1, 643	521	2.21	1.72	2.87
Brown	317	62	64	38	140	13	.....	387	155	1.61	1.42	3.10
Brule	71	12	17	.....	41	1	.....	87	26	1.83	1.43	2.39
Buffalo	469	40	179	41	204	5	.....	352	122	3.83	2.61	3.96
Butte .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Campbell	210	33	65	7	104	1	.....	199	75	2.04	1.55	2.42
Charles Mix	618	106	142	61	279	30	.....	626	275	1.94	1.43	3.53
Clark	509	93	84	37	265	30	.....	643	173	1.79	1.56	2.34
Clay	389	88	41	47	209	4	.....	473	171	1.43	1.30	4.73
Codington	788	110	156	143	352	27	.....	866	276	2.19	1.96	3.20
Corson	474	39	150	20	231	34	.....	403	92	3.92	3.18	4.18
Custer	287	26	94	19	117	1	.....	216	69	3.24	2.85	4.18
Davidson	595	99	50	166	274	6	.....	738	247	1.91	2.01	3.86
Day	602	104	144	43	276	35	.....	642	205	1.88	1.48	2.68
Deuel	367	69	112	20	142	24	.....	420	123	1.74	1.43	2.40
Dewey	287	22	79	14	165	7	.....	257	55	4.20	3.27	4.75
Douglas	277	53	72	27	108	17	.....	306	111	1.66	1.35	2.89
Edmunds	388	66	79	32	183	38	.....	497	136	1.95	1.92	2.32
Fall River	470	43	135	70	206	16	.....	391	152	3.66	2.71	5.49
Faulk	376	59	86	27	171	33	.....	401	149	2.06	1.57	2.53
Grant	409	82	108	41	146	32	.....	457	158	1.63	1.30	2.75
Gregory	462	66	102	38	238	18	.....	575	188	2.23	1.80	3.61
Haakon	281	44	95	14	120	8	.....	327	120	2.04	1.80	2.71
Hamlin	319	60	147	25	147	16	.....	420	120	1.74	1.63	2.64
Hand	474	80	121	29	206	38	.....	565	196	1.89	1.49	2.64

Hanson.....	257	63	53	17	108	11	321	98	1.33	1.15	2.35
Harding.....	197	27	80	1	32	7	203	75	2.37	2.23	4.26
Hughes.....	403	46	88	71	189	9	421	197	2.74	2.53	3.99
Hutchinson.....	466	140	89	39	178	161	584	161	1.09	1.02	1.83
Hyde.....	195	33	51	5	91	15	239	89	1.63	1.63	2.63
Jackson.....	217	22	71	9	107	8	230	101	3.20	2.69	2.85
Jerald.....	293	48	55	17	135	8	331	101	1.75	1.51	2.85
Jones.....	202	26	44	12	104	16	217	169	2.51	2.00	2.23
Kingsbury.....	559	109	116	62	249	23	553	169	1.67	1.21	2.23
Lake.....	592	102	100	49	292	19	568	144	1.37	1.21	2.11
Lawrence.....	813	89	225	181	365	3	733	447	2.89	2.37	4.99
Lincoln.....	525	126	95	51	215	38	678	182	1.35	1.28	2.38
Lyman.....	346	45	121	17	142	21	450	237	2.46	2.35	2.75
McCook.....	414	95	73	40	186	20	419	164	1.43	1.03	2.64
McPherson.....	256	49	61	25	121	286	286	95	1.72	1.48	1.92
Marshall.....	447	65	126	29	190	37	466	131	2.24	1.63	2.81
Meade.....	460	54	127	30	232	17	451	209	2.42	2.42	4.02
Mellette.....	163	19	39	4	85	16	145	22	2.73	2.29	4.07
Miner.....	349	73	67	23	161	25	411	118	1.55	1.23	2.40
Minnehaha.....	2,277	327	377	552	968	53	2,242	666	2.21	2.05	4.04
Moody.....	418	88	96	30	180	24	421	139	1.54	1.07	2.36
Pennington.....	1,091	98	298	173	496	26	849	275	3.50	3.04	3.96
Petkins.....	474	48	135	19	230	42	459	220	3.18	2.64	3.16
Potter.....	211	39	48	20	104	42	281	95	1.73	1.73	3.72
Roberts.....	520	95	139	42	202	8	637	214	1.78	1.60	3.14
Sanborn.....	312	61	57	35	143	16	431	113	1.95	1.84	2.63
Shannon.....	29	3	15	11	11	37	1,013	360	3.12	1.93	2.77
Spink.....	722	146	133	65	843	7	276	395	2.50	1.74	3.71
Stanley.....	239	29	55	17	91	7	271	92	2.60	1.60	2.42
Sully.....	234	38	71	10	113	2	271	92	1.97	1.60	2.42
Todd.....	114	15	38	38	61	24	87	131	2.44	2.08	3.96
Tripp.....	530	62	160	52	248	26	667	188	2.76	2.51	3.96
Union.....	627	131	89	61	213	25	643	198	1.53	1.17	2.45
Valley.....	402	94	92	32	162	22	469	149	1.40	1.21	2.68
Walworth.....	415	49	92	57	217	462	462	110	2.73	2.57	2.74
Washington.....	18	7	19	30	30	41	41	198	2.71	1.98	2.74
Washington.....	3	3	9	6	6	26	26	31	1.98	1.98	3.60
Yankton.....	569	119	118	95	233	4	610	260	1.54	1.33	3.60
Ziebach.....	187	15	80	2	88	2	141	19	3.87	2.91	4.52

* Includes \$9,355, private car line tax, not distributable by counties.
 † Includes \$4,845, levy of certain public service corporations, taxed for State purposes only, not distributable by counties.
 ‡ Includes \$7,542, levy in unorganized counties, not distributable by counties.
 § Unorganized.
 ¶ Organized since 1912.

TENNESSEE

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Tennessee relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 95 counties, the 218 cities, towns, and villages, the 89 special school districts, and the 70 other civil divisions (drainage districts), or a total of 473 political units that have power to levy taxes or incur debt. No report for the town of Humboldt was received.

The data for Tennessee were compiled from reports on file in the office of the State department of education, Nashville, Tenn., and from reports secured by local agents and through correspondence.

Fiscal year.—For Tennessee the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Tennessee on January 1, 1932, was 2,645,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Tennessee the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$8,285,518. This excess of governmental costs over revenue receipts was 12.3 percent for the State government, 3.8 percent for the counties, 9.9 percent for the cities, towns, and villages, and 1.8 percent for the special school districts. For the other civil divisions, the revenue receipts were 4.5 percent in excess of governmental costs.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays by \$10,027,758.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of to-tal	Total	Per-cent of to-tal	Total	Per-cent of to-tal	Total	Per-cent of to-tal
Total.....	\$98,397,984	100.0	\$106,683,502	100.0	\$323,496,009	100.0	\$43,988,890	100.0
State government.....	32,752,752	33.3	36,794,819	34.5	94,032,702	29.1	1,331,114	3.0
Counties ¹	32,418,926	32.9	33,642,561	31.5	104,321,717	32.2	21,908,468	49.8
Cities, towns, and vil-lages ¹	30,692,751	31.2	33,738,012	31.6	119,411,107	36.9	20,247,396	46.0
Special school districts ¹	1,379,952	1.4	1,404,246	1.3	394,159	.1	501,912	1.1
Other civil divisions.....	1,153,603	1.2	1,103,864	1.0	5,336,324	1.6	-----	-----

¹Data for schools under county supervision are included with the data for counties, and data for the schools of the cities of Alcoa, Bristol, Chattanooga, Clarksville, Dyersburg, Jackson, Johnson City, Kingsport, Knoxville, Maryville, Memphis, and Nashville, and the town of Springfield are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Tennessee and all subdivisions of the State amounted to \$98,397,984, or an average of \$37.20 for each person in the State. Of this amount \$32,752,752 was for the State; \$32,418,926 for the counties; \$30,692,751 for the cities, towns, and villages; \$1,379,952 for the special school districts; and \$1,153,603 for the other civil divisions. The revenues collected include \$40,243,248, general property taxes; \$1,743,695, special taxes; \$686,582, poll taxes; \$25,887,833, licenses and permits; \$2,716,449, special assessments; \$15,464,266, subventions, donations, and pension assessments; \$1,447,836, interest, rents, and highway privileges; \$4,970,315, earnings of public-service enterprises; \$4,671,605, earnings of general departments; and \$566,155, fines, forfeits, and escheats. Of the \$15,464,266 classified as subventions, donations, and pension assessments, \$3,049,260 represents subventions by the Federal Government to the State, principally for highways.

The schools of 12 cities and 1 town, as disclosed by the tables, are administered by the city or town government. With the exception of these and the special school districts, the schools of Tennessee are under county supervision.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and urban places having a population of 2,500 and over amounted to \$12,794,000 in 1912, \$34,053,000 in 1922, and \$39,069,325 in 1932, this being an increase of 14.7 percent from 1922 to 1932, and 205.4 percent from 1912 to 1932. Special taxes amounted to \$91,000 in 1912, \$903,000 in 1922, and \$1,743,695 in 1932. Poll taxes amounted to \$458,000 in 1912, \$679,000 in 1922, and \$674,088 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$3,015,000 in 1912, \$6,026,000 in 1922, and \$25,807,652 in 1932. Special assessments amounted to \$710,000 in 1912, \$803,000 in 1922, and \$1,511,593 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Tennessee and all subdivisions of the State for 1932 amounted to \$106,683,502, or an average expenditure of \$40.33 per person. Of the total amount expended, \$36,794,819 was disbursed by the State government; \$33,642,561 by the counties; \$33,738,012 by the cities, towns, and villages; \$1,404,246 by the special school districts; and \$1,103,864 by the other civil divisions. The total comprises \$69,884,696 for operation and maintenance of general departments; \$2,352,621 for operation and maintenance of public-service enterprises; \$16,132,909 for interest on debt; and \$18,313,276 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4 for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the special school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places

reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages, having a population of 2,500 and over increased from \$16,034,000 to \$69,986,846, or 336.5 percent; interest payments, from \$2,513,000 to \$15,483,847, or 516.1 percent; and outlay payments, from \$5,572,000 to \$17,675,487, or 217.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities, towns, and villages, the special school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the special school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Tennessee and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$323,496,009, or an average per capita of \$122.30. In 1922 the average per capita was \$56.27, and in 1912, \$26.41.

Of the total debt reported for 1932, \$94,032,702 was for the State government; \$104,321,717 for the counties; \$119,411,107 for the cities, towns, and villages; \$394,159 for the special school districts; and \$5,336,324 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, increased 391.2 percent from 1922 to 1932 and 696.1 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 100.9 percent from 1922 to 1932 and 385.3 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Tennessee, the assessment of property for State, county, and municipal purposes is made by county assessors. Personal property, privileges, and polls are assessed annually, and real estate is assessed every 2 years in the odd-numbered years. All property is assessed at its actual cash value, which is determined by its selling price at a voluntary sale.

The assessed valuation of all property in Tennessee subject to levies of the general property tax was \$1,663,892,254 in 1932 as compared with \$1,730,828,000 in 1922 and \$625,687,000 in 1912. The per capita assessed valuation increased from \$279.56 in 1912 to \$730.49 in 1922, and decreased to \$629.07 in 1932.

TAX LEVIES

With the exception of the taxes of certain cities which collect their own taxes, and the State tax assessed against railroad, telegraph, telephone, and certain other companies, all ad valorem taxes are collected by the county trustee. Taxes assessed for the State by the railroad and public utilities commission are collected by the State comptroller.

Taxes are due and payable the first Monday in October of each year.

The total levies of the general property tax for the State and all subdivisions were \$14,112,000 for 1912, \$35,127,000 for 1922, and \$43,988,890 for 1932, this being a per capita of \$6.31, \$14.83, and \$16.63, respectively.

Of the total levies reported for 1932, \$1,331,114 was for the State government; \$21,908,468 for the counties; \$20,247,396 for the cities, towns, and villages; and \$501,912 for the special school districts. The average rate of levy per \$100 of the assessed valuation was \$2.26 for 1912, \$2.03 for 1922, and \$2.64 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation	REVENUE RECEIPTS											Earnings of public service enter- prises		
			Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments		Highway privileges, rents, and interest	Earnings of general depart- ments
					Total	General property	Special	Poll	Licenses and per- mits							
Grand total.....			2,645,000	\$98,398	\$37.20	\$68,561	\$40,243	\$1,744	\$696	\$25,988	\$2,717	\$15,139	\$325	\$1,448	\$4,872	
State government.....			2,645,000	32,752	12.38	25,687	893	1,544	---	23,250	209	62	3,049	402	2,719	
Counties.....			2,645,000	32,419	12.26	22,985	20,874	---	657	1,454	---	237	7,822	149	1,148	
Cities, towns, and vil- lages.....			1,037,286	30,693	29.59	19,458	18,048	200	26	1,184	1,354	267	3,349	897	785	
Special school districts ..			1,380	1,380	(6)	431	428	---	3	---	---	919	10	20	20	
Other civil divisions.....			1,154	1,154	(6)	---	---	---	---	1,154	---	---	---	---	---	
ANDERSON.....			20,000	338	16.90	220	207	---	4	9	10	79	---	1	15	
County.....			20,000	265	12.75	185	174	---	4	7	10	63	---	1	4	
Cities, towns, and vil- lages.....			3,043	61	20.05	29	27	6	---	2	---	---	---	---	7	
Special school districts.....			---	22	(6)	6	---	---	---	---	---	16	---	---	---	
BEDFORD.....			21,077	331	15.70	221	201	---	4	16	---	100	1	8	---	
County.....			21,077	245	11.62	170	158	---	4	8	---	69	1	4	---	
Cities, towns, and vil- lages.....			6,201	63	8.55	49	41	---	---	8	---	---	---	4	---	
Special school districts.....			---	33	(6)	2	2	---	---	---	---	31	---	---	---	
BENTON.....			11,237	135	12.01	78	66	---	3	9	---	54	---	3	---	
County.....			11,237	121	10.77	68	57	---	3	8	---	50	---	3	---	
Cities, towns, and vil- lages.....			1,558	9	5.73	9	8	---	---	1	---	---	---	---	---	
Special school districts.....			---	5	(6)	1	1	---	---	---	---	4	---	---	---	
BLEDGEO.....			7,128	107	15.01	70	64	---	4	2	---	35	---	1	---	
County.....			7,128	104	14.59	67	61	---	4	2	---	35	---	1	---	
Cities, towns, and vil- lages.....			---	3	5.44	3	3	---	---	---	---	---	---	---	---	
BLOUNT.....			34,900	736	21.09	542	490	---	25	27	10	118	---	4	24	
County.....			34,900	476	13.64	386	348	---	21	17	8	69	---	4	9	
Cities, towns, and vil- lages.....			10,213	280	25.46	156	142	---	4	10	10	49	---	18	24	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public- service enter- prises
				Total	General property	Special	Poll	Licenses and per- mits							
BRADLEY	23,600	\$493	\$20.89	\$369	\$245		\$7	\$17	\$7	\$3	\$111			\$3	
County	23,600	314	13.31	244	228		7	9	9	2	65			3	
Cities, towns and villages	9,600	118	12.26	110	102			8	7	1					
Special school districts		61	(⁶)	15	15						46				
CAMPBELL	26,827	440	16.40	290	269		8	13	4	2	127			7	\$10
County	26,827	399	14.87	265	245		8	12		2	127			5	
Cities, towns, and villages	4,167	41	9.84	25	24			1	4					2	10
CANNON	8,935	140	15.67	43	39		3	1		1	83			13	
County	8,935	139	15.56	42	38		3	1		1	83			13	
Cities, towns, and villages	502	1	1.99	1	1										
CARROLL	26,400	522	19.77	289	268		9	14	21	1	155	\$8	\$1	7	40
County	26,400	394	14.92	224	207		8	9	9	1	155	8		6	
Cities, towns, and villages	5,231	84	16.06	38	32		1	6	4				1	1	40
Special school districts		27	(⁶)	27	27										
Other civil divisions		17	(⁶)						17						
CARTER	30,500	541	17.74	360	310		7	43	42	13	114			12	
County	30,500	344	11.28	221	197		7	26	42	3	101			12	
Cities, towns, and villages	9,000	146	16.22	101	75			26							
Special school districts		51	(⁶)	38	38						13				
CHEATHAM	9,025	122	13.62	60	54		2	4		1	60			1	
County	9,025	120	13.30	58	52		2	4		1	60			1	
Cities, towns, and villages	712	2	2.81	2	2										
CHESTER	10,800	139	12.87	78	71		2	5	9	1	49			2	
County	10,800	113	10.46	61	57		2	5		1	49			2	
Cities, towns, and villages	1,563	22	14.64	17	14			3							
Other civil divisions		4	(⁶)						4						

CLABORNE.....	24,500	9.84	123	115	---	2	6	---	1	113	1	---	3
County.....	24,500	9.71	120	112	---	2	6	---	1	113	1	---	3
Cities, towns, and villages.....	369	8.13	3	3	---	---	---	---	---	---	---	---	---
CLAY.....	9,600	12.60	56	48	---	3	5	---	2	60	---	---	3
County.....	9,600	12.50	55	47	---	3	5	---	2	60	---	---	3
Cities, towns, and villages.....	756	1.32	1	1	---	---	---	---	---	---	---	---	---
COCKE.....	21,900	17.90	246	225	---	7	14	3	5	95	---	3	36
County.....	21,900	14.89	202	184	---	6	12	3	2	85	---	3	34
Cities, towns, and villages.....	3,107	48	36	34	---	---	2	3	3	---	---	---	2
Special school districts.....	18	(⁶)	8	7	---	1	---	---	---	10	---	---	4
COFFE.....	16,801	20.12	156	145	---	2	9	---	2	120	---	1	3
County.....	16,801	13.39	121	115	---	2	4	---	1	101	---	1	1
Cities, towns, and villages.....	5,250	81	22	17	---	5	5	---	1	---	---	---	56
Special school districts.....	32	(⁶)	13	13	---	---	---	---	---	19	---	---	---
CROCKETT.....	17,359	12.67	102	93	---	2	7	12	1	90	---	---	14
County.....	17,359	9.16	77	70	---	2	5	---	1	88	---	---	13
Cities, towns, and villages.....	2,738	21	21	19	---	2	2	---	---	---	---	---	---
Special school districts.....	28	(⁶)	4	4	---	---	---	12	---	22	---	---	1
Other civil divisions.....	12	(⁶)	---	---	---	---	---	---	---	---	---	---	---
CUMBERLAND.....	11,700	14.96	90	80	---	3	7	---	3	75	---	---	7
County.....	11,700	13.16	77	69	---	2	6	---	2	69	---	---	6
Cities, towns, and villages.....	1,128	14	12	10	---	1	1	---	1	---	---	---	1
Special school districts.....	7	(⁶)	1	1	---	---	---	---	---	6	---	---	---
DAVISON.....	223,200	8.02	5,772	5,486	\$55	50	181	179	64	805	15	449	143
County.....	223,200	8.02	1,850	1,835	---	50	45	---	15	79	1	36	14
Cities, towns, and villages.....	150,500	38.57	3,522	3,631	55	---	136	179	49	726	14	413	129
County.....	10,106	13.95	52	46	---	4	2	---	---	87	1	---	1
County.....	10,106	13.36	47	41	---	4	2	---	---	87	1	---	1
Cities, towns, and villages.....	1,331	4.50	5	5	---	---	---	---	---	---	---	---	---
DE KALA.....	14,213	12.24	84	79	---	2	3	---	2	82	---	---	6
County.....	14,213	11.96	80	75	---	2	3	---	2	82	---	---	6
Cities, towns, and villages.....	1,335	3.00	4	4	---	---	---	---	---	---	---	---	---
DICKSON.....	18,491	13.74	112	95	---	4	13	5	3	88	---	2	6
County.....	18,491	10.11	90	76	---	4	10	---	3	88	---	2	4
Cities, towns, and villages.....	3,657	67	22	19	---	---	3	5	---	---	---	---	2
DYER.....	31,600	28.04	447	425	---	6	16	52	2	152	1	1	37
County.....	31,600	14.34	340	324	---	5	11	---	---	85	1	---	27
Cities, towns, and villages.....	11,444	33.03	103	97	---	1	5	29	2	40	---	1	9
Special school districts.....	32	(⁶)	4	4	---	---	---	---	---	27	---	---	1
Other civil divisions.....	23	(⁶)	---	---	---	---	---	23	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Poll								
FAYETTE.....	28,891	\$348	\$12.05	\$204	\$194		\$3	\$7	\$28	\$2	\$100	\$1			\$13
County.....	28,891	297	10.28	195	186		2	7		1	100				13
Cities, towns, and villages.....	2,256	23	10.20	9	8		1		28						
Other civil divisions.....		28	(6)												
FENTRESS.....	11,100	129	11.62	54	48		5	1		1	73			\$1	
County.....	11,100	125	11.26	50	44		5	1		1	73			1	
Cities, towns, and villages.....	857	4	4.67	4	4										
FRANKLIN.....	22,000	267	12.14	179	163		4	12	4	1	77		\$2	4	
County.....	22,000	230	10.45	146	135		3	8		1	77		2	4	
Cities, towns, and villages.....	4,700	37	7.87	33	28		1	4	4						
GIBSON.....	47,100	735	15.61	384	338		10	36	19	1	219			34	78
County.....	47,100	565	12.00	314	290		8	16		1	217			33	
Cities, towns, and villages.....	10,104	161	15.93	69	47		2	20	13					3	78
Special school districts.....		3	(6)	1	1						2				
Other civil divisions.....		6	(6)						6						
GILES.....	28,016	515	18.38	286	270		5	11	9	3	100		1	63	53
County.....	28,016	383	13.67	231	222		5	4	4	2	87		1	62	53
Cities, towns, and villages.....	3,789	109	28.77	46	39			7	9	1					
Special school districts.....		23	(6)	9	9						13			1	
GRAINGER.....	12,737	140	10.99	61	55		3	3			70			9	
County.....	12,737	140	10.99	61	55		3	3			70			9	
GREENE.....	35,500	718	20.23	451	426		13	12	4	10	208			7	38
County.....	35,500	568	15.72	362	338		12	12		7	182			7	
Cities, towns, and villages.....	5,756	123	21.37	78	77		1		4	3				38	38
Special school districts.....		37	(6)	11	11						26				
GRUNDY.....	9,717	123	12.66	50	42		3	5						3	
County.....	9,717	123	12.66	50	42		3	5						3	

HAMBLEN.....	16,900	521	30.83	294	271	5	18	10	3	77	6	6	108
County.....	16,900	222	13.14	175	158	5	12	1	1	44	2	2	2
Cities, towns, and villages.....	7,305	217	28.71	87	26	5	6	10	2	50	6	4	108
Special school districts.....		82	(^c)	26	26								
HAMILTON.....	166,900	6,709	40.20	5,058	4,989	38	280	271	49	1,023	24	63	200
County.....	166,900	2,559	15.33	2,333	2,130	38	165	1	30	165	1	9	21
Cities, towns, and villages.....	128,159	4,150	32.89	2,725	2,559	71	95	271	19	858	23	54	179
Other civil divisions.....		17	(^c)										21
HANCOCK.....	9,673	106	10.96	46	38	5	3			59		1	
County.....	9,673	106	10.96	46	38	5	3			59		1	
HARDEMAN.....	22,193	324	14.60	207	179	6	22	18	1	86			3
County.....	22,193	272	12.26	182	156	5	21	1	1	86			3
Cities, towns, and villages.....	3,527	35	9.92	25	23	1							9
Other civil divisions.....		17	(^c)					17					
HARDIN.....	16,213	246	15.17	108	99	3	6	3		115		1	19
County.....	16,213	232	14.31	101	92	3	6			112		1	18
Cities, towns, and villages.....	1,129	7	4.43	4	4			1					1
Special school districts.....		2	(^c)	3	3			2		3			
Other civil divisions.....			(^c)										
HAWKINS.....	24,300	343	14.12	244	221	12	11	3	3	84			3
County.....	24,300	293	12.14	214	194	12	8		2	77			2
Cities, towns, and villages.....	1,590	36	22.64	26	23		3	3	1				6
Special school districts.....		12	(^c)	4	4					7			1
HAYWOOD.....	26,200	370	14.12	206	192	3	11	9	3	125		1	10
County.....	26,200	278	10.61	168	147	2	9		1	111			8
Cities, towns, and villages.....	3,707	40	16.19	40	37	1	2		2			1	1
Special school districts.....		23	(^c)	8	8					14			16
Other civil divisions.....		9	(^c)					9					
HENDERSON.....	17,655	264	14.95	128	118	3	7		2	107		1	
County.....	17,655	215	12.18	110	105	3	2		1	103		1	
Cities, towns, and villages.....	2,088	40	19.44	14	9		5		1			25	
Special school districts.....		9	(^c)	4	4					4			1
HENRY.....	26,432	572	21.64	300	253	4	43		7	133		6	116
County.....	26,432	338	12.79	213	180	3	30		3	101		6	8
Cities, towns, and villages.....	9,580	185	19.31	70	56	1	13		4			108	2
Special school districts.....		49	(^c)	17	17					32			1
HICKMAN.....	13,613	229	16.82	140	128	6	6		1	82		1	4
County.....	13,613	216	15.87	132	121	6	5		1	82		1	1
Cities, towns, and villages.....	943	13	13.79	8	7		1		1				4
HOUSTON.....	5,555	85	15.30	37	36	1				46			2
County.....	5,555	82	14.76	34	33	1				46			2
Cities, towns, and villages.....	819	3	3.66	3	3								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises	
				Total	General property	Special	Poll	Licenses and per- mits								
HUMPHREYS County Cities, towns, and villages Special school districts	12,039 12,039 1,772 6	\$208 193 9 6	\$17.28 16.03 5.08 (²)	\$126 116 8 2	\$116 107 7 2	— — — —	\$5 4 1 —	— — — —	— — — —	\$79 75 — 4	— — — —	— — — —	\$1 1 — —	\$2 1 — —	— — — —	
JACKSON County Cities, towns, and villages	13,589 13,589 556	171 168 3	12.58 12.36 5.40	79 76 3	64 62 2	— — —	8 8 —	7 6 1	— — —	\$1 — —	85 86 —	— — —	— — —	2 2 —	4 4 —	— — —
JEFFERSON County Cities, towns, and villages	18,000 18,000 2,860	328 315 11	18.11 17.50 3.85	206 195 11	200 189 11	— — —	4 4 —	2 2 —	— — —	— — —	99 99 —	— — —	\$1 1 —	1 1 —	17 17 —	— — —
JOHNSON County Cities, towns, and villages	12,208 12,208 1,764	162 149 13	13.27 12.20 7.37	79 71 8	59 52 7	— — —	2 2 —	18 17 1	— — —	— — —	65 65 —	— — —	— — —	— — —	6 6 —	\$5 — —
KNOX County Cities, towns, and villages Other civil divisions	163,200 163,200 108,500 991	6,974 1,784 4,199 991	42.73 10.93 38.70 (²)	4,378 1,612 2,766 —	4,110 1,438 2,652 —	\$25 — 25 —	21 21 — —	222 133 89 —	\$1,142 151 991 —	37 3 34 —	509 3 415 —	19 — 19 —	67 8 59 —	174 107 — —	648 — 648 —	— — — —
LAKE County Cities, towns, and villages	10,700 10,700 2,338	151 131 20	14.11 12.24 8.55	95 81 14	92 78 14	— — —	— — —	3 3 —	— — —	2 2 —	47 47 —	— — —	— — —	— — —	2 1 1	5 — 5
LAUDERDALE County Cities, towns, and villages Other civil divisions	23,700 23,700 4,757 5	339 259 72 —	14.30 10.93 15.14 (²)	254 184 70 —	237 174 63 —	— — — —	1 1 — —	16 9 7 —	8 — — —	4 3 1 —	59 59 — —	3 3 3 —	— — — —	11 10 1 —	— — — —	— — — —
LAWRENCE County Cities, towns, and villages	27,300 27,300 3,102	387 301 66	13.44 11.03 21.28	197 177 20	180 162 18	— — —	8 7 1	9 8 1	1 — —	4 3 1	110 110 —	2 2 —	1 1 —	8 8 —	44 — 44	— — —

LEWIS	5, 238	115	21.87	51	45	1	5	59	2	3
County	6, 238	104	19.78	43	39	1	3	59	2	3
Cities, towns, and villages	8	11	11.22	8	6	6	6			
LINCOLN	25, 422	319	12.55	187	160	5	13	90	7	13
County	23, 422	288	10.15	166	153	6	8	78	5	20
Cities, towns, and villages	4, 378	46	10.51	19	14	5	5	1	2	20
Special school districts		15	(⁶)	2	2			12	1	
LONDON	18, 100	350	19.34	201	177	8	16	107	1	17
County	18, 100	214	11.82	141	120	8	13	67	4	20
Cities, towns, and villages	7, 048	72	10.22	37	34	3	3	1	12	
Special school districts		64	(⁶)	23	23			40	1	
MCMINN	29, 700	542	18.25	302	281	10	11	185	1	8
County	29, 700	355	11.95	212	199	8	5	134	1	7
Cities, towns, and villages	11, 508	115	9.99	70	62	2	6	3	1	1
Special school districts		72	(⁶)	20	20			51	1	
MENARD	20, 200	279	13.81	157	146	5	6	121	1	1
County	20, 200	271	13.42	149	139	4	6	121	1	1
Cities, towns, and villages	2, 141	8	3.74	8	7	1				
MACON	13, 872	143	10.31	56	49	4	3	68	1	13
County	13, 872	143	10.31	56	49	4	3	68	1	13
MADISON	52, 300	991	18.95	593	516	7	70	173	6	74
County	52, 300	458	8.76	306	271	6	29	73	6	103
Cities, towns, and villages	22, 817	531	23.27	287	245	1	41	100	5	103
Other civil divisions		2	(⁶)							
MARION	17, 600	339	19.26	228	214	5	9	93	1	6
County	17, 600	276	15.68	195	183	5	7	68	1	6
Cities, towns, and villages	2, 625	18	6.86	13	11	11	2	25		
Special school districts		45	(⁶)	20	20					
MARSHALL	15, 574	315	20.23	225	205	6	14	62	2	11
County	15, 574	268	17.21	193	174	6	13	62	2	11
Cities, towns, and villages	3, 819	47	12.31	32	31	1	1			15
MAURY	34, 016	569	16.73	407	393	12	32	142	2	2
County	34, 016	377	11.08	285	253	12	20	87	1	2
Cities, towns, and villages	10, 308	116	11.16	101	89	12	12	3	1	9
Special school districts		77	(⁶)	21	21			55		
MEigs	6, 100	105	17.21	37	34	2	1	68		
County	6, 100	105	17.21	37	34	2	1	68		
Cities, towns, and villages										

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and per- mits	Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Poll								
MONROE.....	21,377	\$345	\$16.14	\$217	\$189	---	\$7	\$21	\$13	\$3	\$89	---	---	\$7	\$16
County.....	21,377	252	11.79	174	148	---	7	19	2	2	70	---	---	6	---
Cities, towns, and villages.....	4,069	72	17.57	41	39	---	---	2	13	1	---	---	---	1	16
Special school districts.....	21	21	(^c)	2	2	---	---	---	---	---	19	---	---	---	---
MONTGOMERY.....	30,882	565	18.30	403	346	---	6	51	---	4	134	---	---	8	14
County.....	30,882	351	11.37	277	242	---	5	30	---	4	61	---	---	7	---
Cities, towns, and villages.....	9,400	214	22.77	126	104	---	1	21	---	---	73	---	---	1	14
MOORE.....	4,037	62	15.36	23	22	---	---	1	---	---	38	---	---	1	---
County.....	4,037	54	13.38	22	21	---	---	1	---	---	31	---	---	1	---
Cities, towns, and villages.....	380	1	2.63	1	1	---	---	---	---	---	7	---	---	---	---
Special school districts.....	7	7	(^c)	---	---	---	---	---	---	---	---	---	---	---	---
MORGAN.....	13,700	217	15.94	152	138	---	6	8	---	---	64	---	---	1	---
County.....	13,700	212	15.47	147	134	---	6	7	---	---	64	---	---	1	---
Cities, towns, and villages.....	1,123	5	4.45	5	4	---	---	---	1	---	---	---	---	---	---
OBION.....	29,200	661	22.64	387	335	---	15	37	4	5	139	---	2	10	114
County.....	29,200	343	11.75	269	227	---	14	28	---	3	62	---	1	8	---
Cities, towns, and villages.....	10,314	205	19.98	87	77	---	1	9	---	2	---	---	1	1	114
Special school districts.....	109	109	(^c)	31	31	---	---	---	---	---	77	---	---	---	---
Other civil divisions.....	4	4	(^c)	---	---	---	---	---	4	---	---	---	---	---	---
OVERTON.....	18,200	170	9.34	86	74	---	4	8	---	3	78	---	---	3	---
County.....	18,200	160	8.79	77	66	---	4	7	---	2	78	---	---	3	---
Cities, towns, and villages.....	1,526	10	6.55	9	8	---	---	1	---	1	---	---	---	---	---
PERRY.....	7,147	112	15.67	46	43	---	---	---	---	---	66	---	---	---	---
County.....	7,147	111	15.53	45	42	---	1	2	---	---	66	---	---	---	---
Cities, towns, and villages.....	539	1	1.86	1	1	---	---	---	---	---	---	---	---	---	---
PICKETT.....	5,700	56	9.82	21	16	---	3	2	---	---	33	---	---	1	---
County.....	5,700	56	9.82	21	16	---	3	2	---	1	33	---	---	1	---

POLK	15,900	332	20.88	289	245	10	4	1	65	1	1	5	5
County	15,900	325	20.44	252	238	10	4	1	65	1	1	5	5
Cities, towns, and villages	1,050	7	6.67	7	7								
POTNAM	24,000	317	13.21	154	136	6	12	3	100	5	5	50	50
County	24,000	217	9.04	109	95	6	8	3	100	3	3	5	5
Cities, towns, and villages	6,663	100	15.03	45	41		4	3	2	2			
REFA	13,900	298	21.44	181	168	6	7	1	62	2	3	7	42
County	13,900	221	15.90	161	150	6	5		53	2	2	4	42
Cities, towns, and villages	3,889	67	17.23	19	17		2	1	9	1	1	3	42
Special school districts		10	(^c)	1	1								
ROANE	24,477	547	22.35	338	315	4	19	6	162	4	4	22	11
County	24,477	397	16.22	261	243	4	14		113	3	3	17	11
Cities, towns, and villages	9,973	78	7.82	55	50		5	6	49	1	1	4	11
Special school districts		72	(^c)	22	22							1	
ROBERTSON	28,600	544	19.02	286	264	3	19	8	122	2	2	36	89
County	28,600	379	13.25	242	224	3	15		93	1	1	30	30
Cities, towns, and villages	6,916	163	23.86	44	40		4	8	24				89
RUTHERFORD	32,266	529	16.38	356	324	6	26	5	95	8	8	12	44
County	32,266	314	9.73	230	211	6	13		74	4	1	5	44
Cities, towns, and villages	8,524	189	22.17	122	109		13	5	21	4	7	7	44
Special school districts		26	(^c)	4	4					1			
SCOTT	14,200	268	18.87	161	151	5	5	4	101	2	2		
County	14,200	244	17.18	149	140	5	4		93	2			
Cities, towns, and villages	1,382	16	11.58	12	11		1	4	8				
Special school districts		8	(^c)										
SQUATCHEE	4,100	77	18.78	35	30	3	2		42				
County	4,100	68	16.59	33	30	2	1		35				
Cities, towns, and villages	1,295	1	77	1					7				
Special school districts		8	(^c)	1		1							
SEVIER	20,480	257	12.55	146	126	8	12		101	3	3	7	7
County	20,480	248	12.11	137	119	8	10		101	3			
Cities, towns, and villages	882	9	10.20	9	7		2						
SHELBY	320,700	13,466	41.99	9,711	8,768	109	785	374	1,132	83	212	575	1,379
County	320,700	3,948	12.31	3,205	2,801	108	296		834	16	36	359	34
Cities, towns, and villages	281,667	9,498	36.30	6,506	5,967	1	489	354	176	67	176	216	1,345
Other civil divisions		20	(^c)					20					
SMITH	15,473	223	14.41	150	144	4	2		62	3	3	8	8
County	15,473	211	13.64	143	137	4	2		57	3		8	
Cities, towns, and villages	1,562	6	3.84	6	6				5				
Special school districts		6	(^c)	1	1								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												Earnings of public service enter- prises	
		Total	Per capita	Taxes					Special assess- ments and per- mits	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest		Earnings of general depart- ments
				Total	General property	Special	Poll	Licenses and per- mits							
STEWART..... County.....	13, 278 13, 278	\$106 106	\$7.98 7.98	\$58 58	— —	— —	\$2 2	\$3 3	— —	\$2 2	\$14 44	— —	— —	\$2 2	— —
SULLIVAN..... County.....	53, 600 53, 600	1, 266 499	23.62 9.31	828 412	748 369	— —	14 14	66 29	\$53 53	20 4	193 68	— —	\$12 11	29 14	\$131 131
Cities, towns, and villages.....	26, 371	767	29.08	416	379	—	—	37	53	16	125	—	—	15	—
SUNNER..... County.....	28, 800 28, 800	399 330	13.85 11.46	237 211	223 200	— —	4 4	10 7	6 6	5 2	114 104	\$2 1	9 6	5 5	21 21
Cities, towns, and villages.....	4, 948	55	11.12	22	19	—	—	3	6	2	—	—	—	—	—
Special school districts.....	14	(6)	(6)	4	4	—	—	—	—	—	10	—	—	—	—
TIPTON..... County.....	27, 498 27, 498	482 353	17.53 12.84	275 223	264 219	— —	4 4	7 5	9 —	6 6	123 109	— —	— —	13 10	56 56
Cities, towns, and villages.....	4, 632	97	20.94	41	39	—	—	2	—	—	—	—	—	3	—
Special school districts.....	—	23	(6)	6	6	—	—	—	9	—	14	—	—	—	—
Other civil divisions.....	9	9	(6)	—	—	—	—	—	—	—	—	—	—	—	—
TROBDALE..... County.....	5, 629 5, 629	104 101	18.48 17.94	59 56	53 51	— —	2 2	4 3	— —	1 1	40 40	— —	2 2	2 2	— —
Cities, towns, and villages.....	1, 015	3	2.96	3	2	—	—	1	—	—	—	—	—	—	—
UNICOI..... County.....	13, 100 13, 100	281 198	21.45 15.11	197 124	184 116	— —	4 3	9 6	6 —	3 2	72 69	— —	— —	3 3	— —
Cities, towns, and villages.....	3, 623	72	19.87	65	61	—	1	3	6	1	3	—	—	—	—
Special school districts.....	11	11	(6)	8	8	—	—	—	—	—	3	—	—	—	—
UNION..... County.....	11, 371 11, 371	135 135	11.87 11.87	64 64	59 59	— —	3 3	2 2	— —	1 1	66 66	— —	— —	4 4	— —
VAN BUREN..... County.....	3, 700 3, 700	62 62	16.76 16.76	26 26	24 24	— —	2 2	— —	— —	— —	36 36	— —	— —	— —	— —

WARREN.....	20,700	304	14.69	191	175	5	11	1	87	1	3	4	17
County.....	20,700	217	10.48	142	131	4	7	1	71	2	2	2	17
Cities, towns, and villages.....	4,429	60	13.55	41	36	1	4	1	16	1	2	2	17
Special school districts.....		27	(⁴)	8	8								
WASHINGTON.....	47,800	1,221	25.54	716	632	9	75	16	227	34	51	127	
County.....	47,800	641	11.32	411	341	9	61	6	107	4	13	127	
Cities, towns, and villages.....	28,181	663	23.53	303	289	9	14	10	105	30	38	127	
Special school districts.....		17	(⁴)	2	2				15				
WAYNE.....	12,134	169	13.93	80	66	3	11	1	83	5	5		
County.....	12,134	169	13.93	80	66	3	11	1	83	5	5		
WEAVER.....	29,262	426	14.56	248	230	6	12	5	126	2	8	35	
County.....	29,262	247	8.44	173	160	6	7	1	69	2	4	35	
Cities, towns, and villages.....	7,132	97	13.60	52	47	6	5	3	57	2	4	35	
Special school districts.....		80	(⁴)	23	23			2					
Other civil divisions.....		2	(⁴)										
WHITE.....	15,543	214	13.77	120	106	2	12	3	89	2	2		
County.....	15,543	169	10.87	93	83	2	8	2	73	1	1		
Cities, towns, and villages.....	2,211	19	8.59	18	14		4	1	16	1	1		
Special school districts.....		26	(⁴)	9	9								
WILLIAMSON.....	22,845	332	14.53	242	221	6	15	1	56		13	16	
County.....	22,845	263	11.51	203	185	5	13	3	45		12	16	
Cities, towns, and villages.....	3,377	49	14.51	31	29		2	1	11		1		
Special school districts.....		20	(⁴)	8	7	1							
WILSON.....	23,929	512	21.40	266	242	5	19	3	106	1	4	126	
County.....	23,929	267	11.16	198	182	5	11	3	63	1	2	126	
Cities, towns, and villages.....	5,584	190	34.03	57	49		8	3	43		1		
Special school districts.....		55	(⁴)	11	11								

¹ For an explanation of the population used in computing per capita figures, see text discussion, p.1

² Includes \$770,938, industrial tax, for State purposes only.

³ Exclusive of the town of Humboldt, for which no report was received.

⁴ Exclusive of schools that are administered by counties or by cities and towns.

⁵ Not computed.

⁶ Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes					Special assess- ments	Fines, forfeits, and escheats	Sub- ven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special	Poll	Licenses and per- mits							
Grand total.....	1, 037, 286	\$30, 693	\$29. 59	\$19, 458	\$18, 048	\$200	\$28	\$1, 194	\$1, 354	\$3, 349	\$64	\$897	\$765	\$4, 519	
30,000 population and over.....	644, 500	23, 758	36. 36	15, 743	14, 735	200	-----	808	955	2, 833	56	702	630	2, 671	
Memphis.....	258, 800	9, 476	36. 62	6, 493	5, 956	49	-----	488	354	66	-----	176	216	1, 337	
Nashville.....	155, 800	5, 997	38. 57	3, 822	3, 631	55	-----	136	179	49	14	413	129	1, 665	
Chattanooga.....	121, 700	4, 086	33. 57	2, 662	2, 496	71	-----	89	271	19	23	54	178	21	
Knoxville.....	108, 500	4, 199	38. 70	2, 766	2, 652	25	-----	89	151	34	19	59	107	648	
8,000 to 30,000 population.....	121, 500	2, 939	24. 19	1, 477	1, 309	-----	4	164	203	47	5	150	68	546	
Johnson City.....	27, 200	632	23. 24	287	273	-----	-----	14	50	10	-----	30	38	112	
Jackson.....	22, 700	531	23. 39	287	245	-----	1	41	22	11	5	-----	3	103	
Kingsport.....	13, 000	421	32. 38	218	200	-----	-----	18	26	9	75	-----	8	46	
Bristol.....	12, 700	338	26. 61	193	174	-----	-----	19	27	7	50	-----	8	46	
Cleveland.....	9, 600	118	12. 29	110	102	-----	-----	8	7	1	-----	-----	-----	-----	
Clarksville.....	9, 400	214	22. 77	126	104	-----	1	21	-----	73	-----	-----	1	14	
Dyersburg.....	9, 100	357	39. 23	87	82	-----	1	26	29	2	40	-----	1	189	
Elizabethton.....	8, 700	146	16. 22	101	75	-----	-----	26	42	3	-----	-----	-----	-----	
Paris.....	8, 800	182	20. 68	68	54	-----	1	13	-----	4	-----	108	2	-----	
2,500 to 8,000 population.....	144, 777	2, 800	19. 34	1, 403	1, 258	13	-----	132	144	36	2	16	63	1, 063	
Murfreesboro.....	7, 993	186	23. 27	119	106	-----	-----	13	5	4	-----	7	7	44	
Columbia.....	7, 882	91	11. 55	88	77	-----	-----	11	1	2	-----	-----	-----	-----	
Morristown.....	7, 305	217	29. 71	93	87	-----	-----	6	10	2	-----	-----	4	108	
Union City.....	5, 865	181	30. 86	67	57	-----	1	9	-----	1	-----	-----	1	112	
Springfield.....	5, 577	161	28. 87	40	36	-----	-----	4	8	-----	24	-----	-----	89	

Greeneville.....	5,544	123	22.19	78	77	1	3	4	3	3	1	35
Athens.....	5,385	47	8.73	32	29	3	15	1	2	28	6	---
Alcoa.....	5,285	121	23.03	84	79	3	2	1	1	4	4	---
Shelbyville.....	5,010	44	8.78	40	33	1	7	9	1	21	12	24
Maryville.....	4,988	139	28.04	72	63	1	8	3	1	---	---	---
Lebanon.....	4,656	179	38.45	48	41	---	7	3	3	---	1	124
Humboldt.....	4,588	32	6.97	28	25	---	3	2	1	---	3	---
Harriman.....	4,470	29	12.98	29	28	---	1	2	1	---	11	16
Lenoir City.....	4,209	61	14.49	33	29	2	2	26	2	---	---	---
Etowah.....	4,023	69	17.15	14	10	---	4	---	1	---	---	---
Tullahoma.....	3,914	59	15.07	40	35	1	4	---	1	---	1	53
McMinnville.....	3,898	41	10.52	22	20	---	2	6	1	---	1	17
Rockwood.....	3,822	43	11.25	16	11	---	5	---	1	---	4	11
Fayetteville.....	3,738	84	22.47	30	27	---	3	3	1	---	2	20
Cookeville.....	3,623	72	19.87	65	61	1	3	6	1	---	---	50
Erwin.....	3,397	92	27.08	36	34	---	2	---	---	---	---	56
Covington.....	3,377	49	14.51	31	29	---	2	1	1	---	---	16
Franklin.....	3,367	105	31.19	44	37	---	7	9	1	---	---	51
Pulaski.....	3,300	53	16.06	29	27	---	2	3	---	2	1	18
Martin.....	3,204	57	17.79	37	34	---	1	2	2	---	1	16
Brownsville.....	3,155	69	21.87	25	21	---	4	7	---	---	---	37
Milan.....	3,112	44	14.14	29	28	---	1	---	---	---	---	15
Lewisburg.....	3,102	66	21.25	20	18	1	3	1	1	---	---	44
Lawrenceburg.....	3,080	45	15.74	19	16	---	3	6	2	3	---	18
Gallatin.....	2,989	48	16.06	36	34	---	2	3	3	---	2	4
Newport.....	2,902	65	22.40	20	17	---	3	5	---	---	2	38
Dickson.....	2,892	64	22.13	17	19	1	4	6	---	---	1	40
Trenton.....	2,837	18	6.83	14	14	---	---	4	---	---	---	---
LaFayette.....	2,578	14	5.43	8	6	---	2	---	1	---	1	4
Loudon.....	1,196	9	80	52	16	---	1	29	---	---	24	239
Less than 2,500 population.....	126,509	746	9.45	835	---	---	---	---	---	---	---	---

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 2 Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Out-lays			
			Total	Gen-eral gov-ern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Develop-ment and con-serva-tion of nat-ural resources		Mis-cella-neous enter-prises		
Grand total.....	\$106,684	\$40.33	\$69,894											\$2,353	\$16,133	\$18,314
State government.....	36,795	13.91	23,362	\$2,334	\$1,030	\$657	\$5,846	\$2,401	\$8,684	\$24	\$55	\$838	\$1,493	72	5,885	7,476
Counties.....	33,643	12.72	20,083	3,807	458	575	4,413	1,797	14,654	42	4		333	45	3,931	3,584
Cities, towns, and vil-lages.....	33,738	32.53	118,814											2,236	6,028	6,682
Special school districts *.....	1,404	(^c)	1,277						1,277			348		89	38	89
Other civil divisions.....	1,104	(^c)	1,348											253	503	503
ANDERSON.....	327	16.35	248											4	65	10
County.....	265	13.25	215	23	2		54	6	129				1		40	10
Cities, towns, and vil-lages.....	42	13.80	13											4	25	
Special school districts.....	20	(^c)	20						20							
BEDFORD.....	340	16.13	280													
County.....	217	10.30	216	67	2	2	30	12	102				1		19	41
Cities, towns, and vil-lages.....	92	14.84	33												19	40
Special school districts.....	31	(^c)	31						31							
BENTON.....	134	11.92	125													
County.....	122	10.86	113	2	3	1	28	3	76						2	7
Cities, towns, and vil-lages.....	7	4.49	7												2	7
Special school districts.....	5	(^c)	5						5							
BLEDSoE.....	78	10.94	56													
County.....	75	10.52	53	1		1	20	3	28						16	6
Cities, towns, and vil-lages.....	3	5.44	3												16	6

BLOUNT.....	755	21.63	559	96	31	3	70	20	189					9	10	137	49
County.....	640	15.47	418												10	93	29
Cities, towns, and villages.....	215	21.05	141													44	20
BRADLEY.....	456	19.32	360	35	2	5	47	14	154					2		80	16
County.....	301	12.75	259													28	14
Cities, towns, and villages.....	97	10.10	46													26	16
Special school districts.....	58	(¹)	55						55							51	2
CAMPBELL.....	434	16.18	304	25	3	2	33	10	207					2	9	86	35
County.....	391	14.57	282													74	35
Cities, towns, and villages.....	43	10.32	22													12	
CANNON.....	137	15.33	135	28	1		25	3	75					1			2
County.....	135	15.11	133														2
Cities, towns, and villages.....	2	3.98	2														
CARROLL.....	464	17.58	336												15	99	14
County.....	366	13.86	300	36	2	2	54	18	187					1	15	53	13
Cities, towns, and villages.....	65	12.43	24													25	1
Special school districts.....	18	(¹)	6						6							12	
Other civil divisions.....	15	(¹)	6													9	
CARTER.....	462	15.15	343													108	11
County.....	343	11.25	251	10	9	3	28	13	188							81	11
Cities, towns, and villages.....	86	9.56	59													27	
Special school districts.....	33	(¹)	33						33								
CHEATHAM.....	136	15.07	108	13	1		20	3	69							7	21
County.....	134	14.85	106													7	21
Cities, towns, and villages.....	2	2.81	2														
CHESTER.....	131	12.13	107													18	6
County.....	112	10.37	94	11	1		26	4	52							13	5
Cities, towns, and villages.....	17	11.81	13													3	1
Other civil divisions.....	2	(¹)														2	
CLAIBORNE.....	269	10.98	201	17	2		21	3	154					1		52	16
County.....	266	10.86	198													52	16
Cities, towns, and villages.....	3	8.13	3														
CLAY.....	99	10.31	88	6			18	6	57							6	5
County.....	98	10.21	87													6	5
Cities, towns, and villages.....	1	1.32	1														
COCKE.....	393	16.58	272												3	78	10
County.....	307	14.02	240	51	2	1	43	11	131					1		57	10
Cities, towns, and villages.....	38	12.23	14												3	21	
Special school districts.....	18	(¹)	18						18								

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS																
	Total	Per capita	Operation and maintenance of general departments											Opera- tion and main- tenance of public- service enter- prises	In- terest	Out- lays	
			Total	Gen- eral gov- ern- ment	Protec- tion to and prop- erty	Health and sanita- tion	High- ways	Chari- ties, hospi- tals, and correc- tions	Schools	Libra- ries	Recre- ation	Develop- ment and con- serva- tion of nat- ural resources	Mis- cella- neous				
COFFEY.....	\$399	\$17.80	\$237	\$16	\$1		\$36	\$4	\$105					\$1	\$13	\$38	\$11
County.....	200	11.90	163													10	27
Cities, towns, and villages.....	66	12.57	41													11	1
Special school districts.....	33	(¹)	33						33								
CROCKETT.....	216	12.44	171														
County.....	170	9.79	135	30	1		32	6	65					1		29	16
Cities, towns, and villages.....	17	6.21	11													20	15
Special school districts.....	25	(¹)	24						24							6	
Other civil divisions.....	4	(¹)	1									\$1				1	1
CUMBERLAND.....	185	15.81	131														
County.....	167	14.27	122	14	6	\$1	19	4	74					4		33	21
Cities, towns, and villages.....	11	9.75	2													26	19
Special school districts.....	7	(¹)	7						7							7	2
DAVIDSON.....	8,113	34.94	5,646														
County.....	2,246	9.67	2,017	275	20	37	235	288	1,157					5	361	901	1,205
Cities, towns, and villages.....	5,867	37.73	3,629													76	153
DECATUR.....	138	13.66	119													825	1,052
County.....	132	13.06	115	7	1		26	2	78					1		12	7
Cities, towns, and villages.....	6	4.50	4													10	7
DE KALB.....	145	10.20	134														
County.....	141	9.92	131	8	3	1	22	6	89					2		4	7
Cities, towns, and villages.....	4	3.00	3													3	7

DICKSON.....	274	14.82	198	21	6	2	29	5	117	\$1	32	24	20
County.....	206	11.14	181								32	5	20
Cities, towns, and villages.....	68	18.59	17								19		
DYER.....	777	24.69	419								90	249	19
County.....	422	13.35	235	41	3	3	36	3	147		2	177	10
Cities, towns, and villages.....	319	27.87	188								90	66	5
Special school districts.....	32	(^c)	26						26		3	3	3
Other civil divisions.....	4	(^c)									3	3	1
FAVETTE.....	315	10.90	196								15	95	9
County.....	266	9.21	190	24	2	1	26	10	126		1	67	9
Cities, towns, and villages.....	23	10.20	6								15	2	
Other civil divisions.....	26	(^c)										26	
FENTRESS.....	203	18.29	166										
County.....	199	17.93	162	58	1	3	21	10	67		2	31	6
Cities, towns, and villages.....	4	4.67										31	
FRANKLIN.....	254	11.55	218										
County.....	223	10.14	197	20	2	2	56	5	111		1	30	6
Cities, towns, and villages.....	31	6.60	21									20	
GIBSON.....	641	13.61	425										
County.....	505	10.72	385	37	1	3	83	9	250		2	130	46
Cities, towns, and villages.....	130	12.87	37									99	30
Special school districts.....	3	(^c)	3						3			40	16
Other civil divisions.....	3	(^c)										3	
GILES.....	473	16.88	351										
County.....	369	13.17	314	43	3	4	93	12	157		2	50	48
Cities, towns, and villages.....	82	21.64	16									8	47
Special school districts.....	22	(^c)	21						21			50	
GRAINGER.....	188	12.40	117										
County.....	188	12.40	117	15	1		22	5	74			32	9
GREENE.....	748	21.07	423										
County.....	590	16.62	339	33	5	10	66	9	216			25	176
Cities, towns, and villages.....	123	21.37	49									81	170
Special school districts.....	35	(^c)	35						35			25	6
GRUNDY.....	150	15.44	120										
County.....	150	15.44	120	26	1		13	5	73		2	7	23
HAMLEN.....	498	29.47	258										
County.....	197	11.66	147	28	2	1	23	5	88			63	98
Cities, towns, and villages.....	193	29.42	40									30	20
Special school districts.....	108	(^c)	71						71			79	11

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Out-lays	
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises		Interest
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
HAMILTON.....	\$7,107	\$42.58	\$4,742	\$247	\$108	\$63	\$165	\$136	\$1,106	\$22			\$34	\$45	\$1,153	\$1,167
County.....	2,411	14.45	1,881											45	378	152
Cities, towns, and villages.....	4,696	37.22	2,861												775	1,015
HANCOCK.....	65	6.72	61	5	1										4	
County.....	65	6.72	61				4	1	50						4	
HARDEMAN.....	369	16.63	226													
County.....	329	14.82	213	19	1	3	29	2	158				1	8	89	46
Cities, towns, and villages.....	29	8.22	11											8	70	46
Other civil divisions.....	11	(^c)	2									\$2			10	
HARDIN.....	202	12.46	172												9	
County.....	189	11.66	163	15	1		42	3	102						15	15
Cities, towns, and villages.....	8	7.09	5												14	12
Special school districts.....	4	(^c)	4						4							3
Other civil divisions.....	1	(^c)													1	
HAWKINS.....	281	11.56	234													
County.....	239	9.84	211	15	5	1	36	9	144	1				4	43	
Cities, towns, and villages.....	9	28	17.61											4	28	
Special school districts.....	14	(^c)	14						14						15	
HAYWOOD.....	358	13.66	228													
County.....	277	10.57	178	43	3	4	21	8	98				1	12	73	45
Cities, towns, and villages.....	20	13.22	20												55	44
Special school districts.....	30	(^c)	30						30						16	41
Other civil divisions.....	2	(^c)													2	

HENDERSON	260	14.73	190	10	2		40	2	111							30	40
County	210	11.89	169													27	14
Cities, towns, and villages	39	18.95	10						11							3	26
Special school districts	11		11														
HENRY	484	18.69	381													38	74
County	334	12.64	253	37	5	10	37	7	154							7	74
Cities, towns, and villages	103	10.75	72													30	
Special school districts	57	(¹)	56						56							1	
HICKMAN	220	16.16	180													27	10
County	209	15.35	175	31	1	2	39	1	101							24	10
Cities, towns, and villages	11	11.66	5													3	
HOUSTON	82	14.76	71														
County	78	14.04	68	5	1		21	1	40							5	6
Cities, towns, and villages	4	4.88	3													1	
HUMPHREYS	197	16.36	166														
County	194	15.28	155	9	3	1	25	4	112	1						12	19
Cities, towns, and villages	7	3.95	5													10	19
Special school districts	6	(¹)	6						6							2	
JACKSON	163	11.99	134														
County	161	11.85	132	20	1		29	5	76							13	16
Cities, towns, and villages	2	3.60	2													1	
JEFFERSON	366	19.78	245														
County	346	18.22	242	25	2	2	53	4	156							54	57
Cities, towns, and villages	10	3.50	3													48	56
JOHNSON	177	14.50	138													6	1
County	166	13.60	133	10	2	1	27	14	76							16	22
Cities, towns, and villages	11	6.24	5													11	22
KNOX	9,337	57.21	4,823														
County	2,554	13.65	1,442	198	13	30	314	187	649	8						1,519	2,734
Cities, towns, and villages	2,701	55.37	3,047													143	989
Other civil divisions	6,992	(¹)	334													1,218	1,265
LAKE	167	15.61	128													158	500
County	150	14.02	126	33	1	2	20	4	59							32	5
Cities, towns, and villages	17	7.27	8													25	5
LAUDERDALE	377	15.91	262														
County	315	13.29	226	44	2	5	37	10	126							101	14
Cities, towns, and villages	59	12.40	36													76	13
Other civil divisions	3	(¹)														22	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Out-lays			
			Total	Gen-eral gov-ern-ment	Protec-tion to and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and correc-tions	Schools	Libra-ries	Recre-ation	Devel-op-ment and con-serva-tion of nat-ural re-sources		Mis-cel-la-neous	Opera-tion and main-tenance of pub-lic ser-vices enter-prises	In-terest
LAWRENCE	\$406	\$14.87	\$329	\$66	\$3			\$41	\$13	\$180	\$1			\$2	\$20	\$47
County	339	12.42	306													27
Cities, towns, and villages	67	21.60	23													20
LEWIS	107	20.35	86												2	9
County	96	18.26	82	16				23	3	40						6
Cities, towns, and villages	11	11.22	4													3
LINCOLN	401	15.77	331													
County	319	12.55	286	62	15	\$4		55	9	141					18	13
Cities, towns, and villages	59	13.48	28													24
Special school districts	23	(¹)	17							17						9
LONDON	367	20.28	275													4
County	228	12.60	185	60	2	3	17	2	2	100					14	76
Cities, towns, and villages	77	10.93	28													43
Special school districts	62	(¹)	62							62					14	33
McMINN	549	18.48	421													
County	384	12.93	310	28	3	1	42	11	11	225						85
Cities, towns, and villages	107	9.30	54													33
Special school districts	58	(¹)	57							57						41
McNABY	228	11.29	168													51
County	223	11.04	165	11	2	1	18	5	5	127						1
Cities, towns, and villages	5	2.34	3													57
Other civil divisions		(¹)														3
MACON	145	10.45	134													55
County	145	10.45	134	39	1	2	26	6	6	60						2
																5

MADISON	1,075	20.55	716	68	4	1	176	18	199	1			66	231	62
County	655	12.32	470											128	57
Cities, towns, and villages	420	13.41	246										3	103	5
Other civil divisions															
MARION	373	21.19	303												
County	311	17.67	257	80	2	1	40	5	114					60	10
Cities, towns, and villages	18	8.86	71										10	46	10
Special school districts	44	(⁵)	44						44					11	
MARSHALL	259	16.63	224												
County	224	15.03	212	40	3	1	34	10	122				2	21	12
Cities, towns, and villages	25	6.55	12										2	10	11
MAURY	487	14.32	442												
County	311	9.14	304	44	2	4	39	12	201				3	38	4
Cities, towns, and villages	105	10.19	69											5	2
Special school districts	71	(⁵)	69	1					69				3	32	1
MERIS	89	14.59	75												
County	89	14.59	75	13		1	23	3	34			1		9	5
MONROE	336	15.72	233												
County	257	12.02	193	25	2	5	37	10	114				8	89	6
Cities, towns, and villages	57	13.91	18											58	6
Special school districts	22	(⁵)	22						22				8	31	
MONTGOMERY	532	18.85	455												
County	363	11.75	308	39	3	2	115	8	139					82	7
Cities, towns, and villages	219	23.30	147										38	48	7
MOORE	56	13.87	49												
County	49	12.14	42	4	1		16	1	19					1	6
Cities, towns, and villages	2	5.26	2										1	1	6
Special school districts	5	(⁵)	5						5						
MORGAN	274	20.00	165												
County	269	19.64	162	23	1		43	4	91					98	11
Cities, towns, and villages	5	4.45	3											96	11
OBION	697	23.87	501											2	
County	392	13.42	326	66	4	4	91	20	140				66	64	66
Cities, towns, and villages	196	19.00	69											28	38
Special school districts	105	(⁵)	104						104				66	35	26
Other civil divisions	4	(⁵)	2									\$2		1	2
OVERTON	197	10.82	183												
County	188	10.33	181	25	2	2	25	11	109					8	6
Cities, towns, and villages	9	5.90	2										7	1	7

See footnotes at end of table

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Interest	Outlays
	Total	Per capita	Operation and maintenance of general departments													
			Total	Gen-eral gov-ern-ment	Protec-tion to and prop-erty	Health and sanita-tion	High-ways	Char-ities, hospi-tals, and cor-recti-ons	Schools	Libra-ries	Recre-ation	Develop-ment and con-serva-tion of nat-ural re-sources	Mis-cella-neous			
PERRY County	\$109	\$15.25	\$93	\$13	\$1			\$26	\$1	\$50			\$1	\$9	\$7	
Cities, towns, and villages.	108	15.11	92											9	7	
PICKETT County	60	10.53	47	8	1			12	2	24				10	3	
Cities, towns, and villages.	60	10.53	47											10	3	
POLK County	352	22.14	286	16	19	\$9		46	10	178	\$2		2	52	14	
Cities, towns, and villages.	345	21.70	282	4										49	14	
POTNAM County	448	18.67	259	39	2	2		12	6	166			2	67	93	
Cities, towns, and villages.	343	14.29	229											21	93	
Cities, towns, and villages.	105	15.78	30											46		
RHEA County	339	24.39	188	17	1	1		25	12	86			1	63	87	
Cities, towns, and villages.	273	19.64	143											43	87	
Special school districts.	6	15.43	4							4				18		
ROANE County	555	22.67	390													
Cities, towns, and villages.	414	16.91	291	30	3	5		50	8	176			19	140	17	
Cities, towns, and villages.	59	5.92	20											107	16	
Special school districts.	82	(⁹)	79							79				31	1	
ROBERTSON County	520	18.18	353											2		
Cities, towns, and villages.	353	12.34	262	51	3	3		53	14	136			2	84	33	
Cities, towns, and villages.	167	24.15	91											50	33	

RUTHERFORD.....	543	18,82	377	22	4	12	10	12	175	24	70	63
County.....	278	8,64	265	238	97	22	10	12	175	24	20	1
Cities, towns, and villages.....	238	27,92	97	22					22		57	60
Special school districts.....	26	(¹)	22								2	2
SCOTT.....	238	16,76	190								34	14
County.....	216	15,21	172	12	1	3	43	3	100		30	14
Cities, towns, and villages.....	13	9,41	9						9		4	
Special school districts.....	9	(¹)										
SEQUACHEE.....	74	18,05	67	7		1	10	2	28		3	4
County.....	65	15,85	58								3	4
Cities, towns, and villages.....	1	77	1									
Special school districts.....	8	(¹)	8						8			
SEVIER.....	243	11,87	209	16	2	2	44	5	130		22	12
County.....	239	11,52	206								18	12
Cities, towns, and villages.....	7	7,94	3								4	
SHERY.....	14,679	45,77	9,223							576	1,809	3,071
County.....	3,854	12,02	3,139	620	45	238	365	478	1,331	45	379	291
Cities, towns, and villages.....	10,805	41,29	6,034							531	1,410	2,780
Other civil divisions.....	20	(¹)									20	
SMITH.....	243	15,70	197								29	17
County.....	231	14,93	188	17	3	2	30	13	123		26	17
Cities, towns, and villages.....	6	3,84	3								3	
Special school districts.....	6	(¹)	6						6			
STEWART.....	110	8,23	105	8	1		13	10	73			5
County.....	110	8,23	105									5
SULLIVAN.....	1,472	27,46	1,032							41	298	101
County.....	529	9,87	441	57	21	19	61	25	253		68	20
Cities, towns, and villages.....	943	35,76	591							41	230	81
SUMNER.....	570	19,79	263									
County.....	470	16,32	234	29	3	6	24	8	103	21	30	263
Cities, towns, and villages.....	22	11,52	22								21	215
Special school districts.....	43	(¹)	10						10	21	9	8
Tipton.....	452	16,44	311									33
County.....	330	12,00	214	25	4	4	62	10	136	20	101	20
Cities, towns, and villages.....	82	17,70	41								70	16
Special school districts.....	23	(¹)	23						23	20	19	2
Other civil divisions.....	3		3								12	2
THOMASDALE.....	91	16,17	82									
County.....	88	15,63	79	9	1		26	3	40		8	1
Cities, towns, and villages.....	3	2,93	3									

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Opera- tion and main- tenance of public service enter- prises	In- terest	Out- lays	
			Total	Gen- eral gov- ern- ment	Protec- tion to person and property	Health and sanita- tion	High- ways	Char- ities, hospi- tals, and correc- tions	Schools	Libra- ries	Recre- ation	Develop- ment and serva- tion of natural resources				Mis- cella- neous
UNION.	\$302	\$23.05	\$189	\$24	\$3		\$12	\$5	\$110					\$27	\$16	
County	229	17.48	164											59	16	
Cities, towns, and villages	61	16.84	23						12					38		
Special school districts	12	(³)	12													
UNION.	116	10.20	94	4	2		21	1	59				\$7	9	13	
County	116	10.20	94											9	13	
VAN BUREN.	69	18.65	61	4			27	1	29					1	7	
County	69	18.65	61											1	7	
WARREN.	265	12.80	215	18	2	\$1	43	9	103	\$1		\$16		16	18	
County	185	8.94	177											2	6	
Cities, towns, and villages	59	13.32	17						21			16		14	12	
Special school districts	21	(³)	21													
WASHINGTON.	1,308	27.36	783	33	3	1	76	40	178	1		77	4	275	173	
County	579	12.11	336											80	163	
Cities, towns, and villages	709	25.16	428						19			77		194	10	
Special school districts	20	(³)	19											1		
WAYNE.	190	15.66	136	28	1		17	7	83					14	40	
County	190	15.66	136											14	40	
WEARLEY.	394	13.46	315	16	3	5	38	14	127			17	11	50	12	
County	241	8.24	214											16	11	
Cities, towns, and villages	71	9.96	26						75			17		27	1	
Special school districts	80	(³)	75											5		
Other civil divisions	2	(³)	2											2		

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and main- tenance of general de- partments	Operation and main- tenance of public-ser- vice enter- prises	Interest	Outlays
Grand total.....	\$33, 738	\$32. 53	\$13, 814	\$2, 236	\$6, 026	\$6, 682
30,000 population and over.....	27, 074	42. 01	15, 568	1, 194	4, 204	6, 108
Memphis.....	10, 785	41. 67	6, 076	527	1, 406	2, 776
Nashville.....	5, 867	37. 73	3, 629	361	825	1, 052
Chattanooga.....	4, 631	38. 05	2, 816	45	755	1, 015
Knoxville.....	5, 791	53. 37	3, 047	261	1, 218	1, 265
8,000 to 30,000 population.....	2, 839	23. 37	1, 732	297	710	100
Johnson City.....	681	25. 04	422	69	180	10
Jackson.....	420	18. 50	246	66	103	5
Kingsport.....	520	40. 00	299	23	136	62
Bristol.....	416	32. 76	290	16	91	19
Cleveland.....	97	10. 10	46	-----	51	-----
Clarksville.....	219	23. 30	147	38	34	-----
Dyersburg.....	300	32. 97	153	85	58	4
Elizabethton.....	86	9. 56	69	-----	27	-----
Paris.....	100	11. 36	70	-----	30	-----
2,500 to 8,000 population.....	2, 796	19. 31	1, 028	606	754	408
Murfreesboro.....	235	29. 40	94	24	57	60
Columbia.....	86	10. 91	58	-----	28	-----
Morristown.....	193	26. 42	40	63	79	11
Union City.....	173	29. 50	60	66	22	25
Springfield.....	158	28. 33	83	50	25	-----
Greeneville.....	123	22. 19	49	25	43	6
Athens.....	50	9. 29	29	-----	21	-----
Alcoa.....	111	21. 12	74	-----	23	14
Shelbyville.....	84	16. 77	26	-----	18	40
Maryville.....	104	20. 98	67	10	21	6
Lebanon.....	321	68. 94	44	57	28	192
Humboldt ¹	-----	-----	-----	-----	-----	-----
Harriman.....	14	3. 05	10	-----	4	-----
Lenoir City.....	59	13. 20	22	8	27	2
Etowah.....	52	12. 35	22	-----	28	2
Tullahoma.....	56	13. 92	35	11	9	1
McMinnville.....	58	14. 82	16	16	14	12
Rockwood.....	41	10. 52	7	8	26	-----
Fayetteville.....	55	14. 39	27	18	1	9
Cookeville.....	89	23. 81	20	29	40	-----
Erwin.....	61	16. 84	23	-----	38	-----
Covington.....	77	22. 67	36	20	19	2
Franklin.....	43	12. 73	18	9	16	-----
Pulaski.....	78	23. 17	14	49	15	-----
Martin.....	43	13. 03	12	10	21	-----
Brownsville.....	46	14. 36	19	12	15	-----
Milan.....	56	17. 75	14	23	19	-----
Lewisburg.....	23	7. 39	10	2	10	1
Lawrenceburg.....	67	21. 60	23	20	20	4
Gallatin.....	50	16. 39	20	19	6	5
Newport.....	38	12. 71	14	3	21	-----
Dickson.....	66	22. 74	15	32	19	-----
Trenton.....	52	17. 98	11	16	9	16
La Follette.....	16	6. 07	10	-----	6	-----
Loudon.....	18	6. 98	6	6	6	-----
Less than 2,500 population.....	1, 029	8. 13	486	139	358	46

¹ Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
Grand total	\$335, 557	\$307, 917	\$13, 887	\$13, 773	\$323, 496	\$122. 30
State government.....	94, 601	92, 139	-----	2, 462	94, 032	35. 55
Counties.....	108, 124	100, 863	-----	7, 261	104, 322	39. 44
Cities, towns, and villages.....	127, 044	114, 651	8, 473	3, 920	119, 412	115. 12
Special school districts.....	394	264	-----	130	394	(?)
Other civil divisions.....	5, 394	-----	5, 394	-----	5, 336	(?)
ANDERSON	1, 328	1, 212	37	79	1, 303	65. 15
County.....	954	889	-----	65	942	47. 10
Cities, towns, and villages.....	372	323	37	12	359	117. 98
Special school districts.....	2	-----	-----	2	2	(?)
BEDFORD	598	520	-----	78	593	28. 13
County.....	185	160	-----	25	185	8. 78
Cities, towns, and villages.....	413	360	-----	53	408	65. 80
BENTON	156	112	-----	44	137	12. 19
County.....	147	103	-----	44	130	11. 57
Cities, towns, and villages.....	9	9	-----	-----	7	4. 49
BLED SOE	373	322	-----	51	356	49. 94
County.....	372	322	-----	50	355	49. 80
Cities, towns, and villages.....	1	-----	-----	1	1	1. 81
BLOUNT	3, 001	2, 878	20	103	2, 849	81. 63
County.....	2, 175	2, 082	-----	93	2, 154	61. 72
Cities, towns, and villages.....	826	796	20	10	695	68. 05
BRADLEY	1, 854	1, 749	52	53	1, 825	77. 33
County.....	939	886	-----	53	939	39. 79
Cities, towns, and villages.....	915	863	52	-----	886	92. 29
CAMPBELL	1, 971	1, 790	18	163	1, 792	66. 80
County.....	1, 745	1, 602	-----	143	1, 601	59. 68
Cities, towns, and villages.....	226	188	18	20	191	45. 84
CANNON	112	112	-----	-----	112	12. 53
County.....	112	112	-----	-----	112	12. 53
CARROLL	2, 324	1, 826	412	86	2, 307	87. 39
County.....	1, 581	1, 506	-----	75	1, 581	59. 89
Cities, towns, and villages.....	407	131	272	4	390	74. 56
Special school districts.....	196	189	-----	7	196	(?)
Other civil divisions.....	140	-----	140	-----	140	(?)
CARTER	3, 748	3, 741	-----	7	3, 618	118. 62
County.....	2, 017	2, 010	-----	7	1, 887	61. 87
Cities, towns, and villages.....	1, 731	1, 731	-----	-----	1, 731	192. 33
CHEATHAM	189	161	-----	28	183	20. 28
County.....	189	161	-----	28	183	20. 28
CHESTER	397	335	50	12	386	35. 74
County.....	311	303	-----	8	303	28. 06
Cities, towns, and villages.....	53	32	17	4	51	33. 93
Other civil divisions.....	33	-----	33	-----	32	(?)
CLAIBORNE	1, 323	1, 098	-----	225	1, 300	53. 06
County.....	1, 323	1, 098	-----	225	1, 300	53. 06
CLAY	190	138	-----	52	190	19. 79
County.....	190	138	-----	52	190	19. 79
COCKE	2, 195	2, 178	-----	17	2, 084	95. 16
County.....	1, 916	1, 906	-----	10	1, 891	86. 35
Cities, towns, and villages.....	279	272	-----	7	193	62. 12

See footnotes at end of table.

1662 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COFFEE.....	\$865	\$808	\$4	\$53	\$834	\$49.64
County.....	646	605		41	615	36.60
Cities, towns, and villages.....	215	203	4	8	215	40.95
Special school districts.....	4			4	4	(?)
CROCKETT.....	896	844	9	43	896	51.62
County.....	773	732		41	773	44.53
Cities, towns, and villages.....	113	112		1	113	41.27
Special school districts.....	1		1	1	1	(?)
Other civil divisions.....	9		9		9	(?)
CUMBERLAND.....	689	677		12	677	57.86
County.....	570	558		12	558	47.89
Cities, towns, and villages.....	119	119			119	105.50
DAVIDSON.....	20,335	19,841	391	103	18,495	79.65
County.....	2,944	2,844		100	2,711	11.68
Cities, towns, and villages.....	17,391	16,997	391	3	15,784	101.50
DECATUR.....	401	272		129	394	38.99
County.....	365	237		128	362	35.82
Cities, towns, and villages.....	36	35		1	32	23.99
DE KALB.....	326	201		125	326	22.94
County.....	315	191		124	315	22.16
Cities, towns, and villages.....	11	10		1	11	8.24
DICKSON.....	1,118	1,053	58	7	1,073	58.03
County.....	774	774			733	39.64
Cities, towns, and villages.....	344	279	58	7	340	92.97
DYER.....	6,149	5,459	517	173	6,133	194.08
County.....	4,677	4,617		60	4,667	147.69
Cities, towns, and villages.....	1,249	842	299	108	1,249	109.14
Special school districts.....	5			5	5	(?)
Other civil divisions.....	218		218		212	(?)
FAYETTE.....	2,068	1,618	439	11	2,038	70.54
County.....	1,563	1,552		11	1,551	53.68
Cities, towns, and villages.....	66	66			48	21.28
Other civil divisions.....	439		439		439	(?)
FENTRESS.....	815	745	1	69	791	71.26
County.....	813	745		68	789	71.08
Cities, towns, and villages.....	2		1	1	2	2.33
FRANKLIN.....	618	544	31	43	586	26.64
County.....	425	384		41	425	19.32
Cities, towns, and villages.....	193	160	31	2	161	34.26
GIBSON.....	4,200	3,620	152	428	4,045	85.88
County.....	3,348	2,980		368	3,214	68.24
Cities, towns, and villages.....	792	637	95	60	771	76.31
Special school districts.....	3	3			3	(?)
Other civil divisions.....	57		57		57	(?)
GILES.....	1,177	958	186	33	1,166	41.62
County.....	854	834		20	854	30.48
Cities, towns, and villages.....	323	124	186	13	312	82.34
GRAINGER.....	669	604		65	669	52.52
County.....	669	604		65	669	52.52
GREENE.....	2,840	2,574	246	20	2,750	77.46
County.....	1,988	1,968		20	1,908	53.75
Cities, towns, and villages.....	852	606	246		842	146.28
GRUNDY.....	330	289		41	330	33.96
County.....	330	289		41	330	33.96

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HAMBLEN.....	\$2,329	\$2,285	\$14	\$30	\$1,862	\$110.18
County.....	792	772	—	20	570	33.73
Cities, towns, and villages.....	1,507	1,483	14	10	1,262	172.76
Special school districts.....	30	30	—	—	30	(?)
HAMILTON.....	23,943	22,241	1,368	334	23,479	140.68
County.....	8,409	8,110	—	299	8,223	49.27
Cities, towns, and villages.....	15,534	14,131	1,368	35	15,256	120.93
HANCOCK.....	139	135	—	4	135	13.96
County.....	139	135	—	4	135	13.96
HARDEMAN.....	1,794	1,535	176	83	1,727	77.82
County.....	1,479	1,396	—	83	1,476	66.51
Cities, towns, and villages.....	180	139	41	—	167	47.35
Other civil divisions.....	135	—	135	—	84	(?)
HARDIN.....	579	559	16	4	579	35.71
County.....	556	556	—	—	556	34.20
Cities, towns, and villages.....	7	3	—	4	7	6.20
Other civil divisions.....	16	—	16	—	16	(?)
HAWKINS.....	1,244	1,201	41	2	1,169	48.11
County.....	987	987	—	—	912	37.53
Cities, towns, and villages.....	255	214	41	—	255	160.38
Special school districts.....	2	—	—	2	2	(?)
HAYWOOD.....	1,352	1,334	11	7	1,350	51.53
County.....	1,045	1,043	—	2	1,045	39.89
Cities, towns, and villages.....	293	291	—	2	291	78.50
Special school districts.....	3	—	—	3	3	(?)
Other civil divisions.....	11	—	11	—	11	(?)
HENDERSON.....	720	534	—	186	685	38.80
County.....	669	489	—	180	666	37.72
Cities, towns, and villages.....	45	45	—	—	13	6.32
Special school districts.....	6	—	—	6	6	(?)
HENRY.....	871	777	—	94	810	30.64
County.....	483	409	—	74	470	17.78
Cities, towns, and villages.....	368	368	—	—	320	33.40
Special school districts.....	20	—	—	20	20	(?)
HICKMAN.....	585	493	—	92	583	42.83
County.....	520	441	—	79	520	38.20
Cities, towns, and villages.....	65	52	—	13	63	66.81
HOUSTON.....	202	192	—	10	182	32.76
County.....	191	181	—	10	171	30.78
Cities, towns, and villages.....	11	11	—	—	11	13.43
HUMPHREYS.....	443	388	14	41	336	27.91
County.....	377	349	—	28	270	22.43
Cities, towns, and villages.....	66	39	14	13	66	37.25
JACKSON.....	345	345	—	—	332	24.43
County.....	323	323	—	—	311	22.89
Cities, towns, and villages.....	22	22	—	—	21	37.77
JEFFERSON.....	1,310	1,251	—	59	1,225	68.06
County.....	1,155	1,116	—	39	1,084	60.22
Cities, towns, and villages.....	155	135	—	20	141	49.30
JOHNSON.....	644	617	—	27	634	51.93
County.....	552	535	—	17	546	44.72
Cities, towns, and villages.....	92	82	—	10	88	49.89
KNOX.....	33,126	26,448	5,757	921	31,901	195.47
County.....	3,461	3,390	—	71	3,458	21.19
Cities, towns, and villages.....	26,295	23,058	2,887	850	25,073	231.09
Other civil divisions.....	3,370	—	3,370	—	3,370	(?)

See footnotes at end of table.

1664 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
LAKE.....	\$814	\$814	-----	-----	\$709	\$66.26
County.....	599	599	-----	-----	532	49.72
Cities, towns, and villages.....	215	215	-----	-----	177	75.71
LAUDERDALE.....	2,630	2,549	\$63	\$18	2,583	108.99
County.....	2,213	2,198	-----	15	2,188	92.32
Cities, towns, and villages.....	369	351	15	3	347	72.95
Other civil divisions.....	48	-----	48	-----	48	(*)
LAWRENCE.....	1,228	1,011	-----	217	1,201	43.99
County.....	830	643	-----	187	825	30.22
Cities, towns, and villages.....	398	368	-----	30	376	121.21
LEWIS.....	258	251	-----	7	258	49.07
County.....	206	199	-----	7	206	39.18
Cities, towns, and villages.....	52	52	-----	-----	52	53.06
LINCOLN.....	818	722	-----	96	761	29.93
County.....	406	345	-----	61	406	15.97
Cities, towns, and villages.....	412	377	-----	35	355	81.09
Special school districts.....	-----	-----	-----	-----	-----	-----
LOUDON.....	1,687	1,613	-----	74	1,682	92.93
County.....	1,214	1,168	-----	46	1,209	66.80
Cities, towns, and villages.....	473	445	-----	28	473	67.11
McMINN.....	1,879	1,210	436	233	1,689	56.87
County.....	1,065	850	-----	215	890	29.97
Cities, towns, and villages.....	814	360	436	18	799	69.43
McNAIRY.....	981	850	6	125	968	47.92
County.....	940	820	-----	120	927	45.89
Cities, towns, and villages.....	35	30	-----	5	35	16.35
Other civil divisions.....	6	-----	6	-----	6	(*)
MACON.....	81	-----	-----	81	79	5.69
County.....	81	-----	-----	81	79	5.69
MADISON.....	4,752	4,255	216	281	4,677	89.43
County.....	2,799	2,526	-----	273	2,751	52.60
Cities, towns, and villages.....	1,953	1,729	216	8	1,926	84.41
MARION.....	1,632	1,450	120	62	1,625	92.33
County.....	1,448	1,386	-----	62	1,442	81.93
Cities, towns, and villages.....	184	64	120	-----	183	69.71
MARSHALL.....	575	566	-----	9	530	34.03
County.....	305	296	-----	9	283	18.17
Cities, towns, and villages.....	270	270	-----	-----	247	64.68
MAURY.....	1,089	931	26	112	1,013	29.78
County.....	550	501	-----	49	507	14.90
Cities, towns, and villages.....	519	430	26	63	506	49.09
MEIGS.....	187	177	-----	10	177	29.02
County.....	187	177	-----	10	177	29.02
MONROE.....	1,751	1,631	39	81	1,700	79.52
County.....	1,231	1,151	-----	80	1,209	56.56
Cities, towns, and villages.....	519	480	39	-----	490	119.64
Special school districts.....	1	-----	-----	1	1	(*)
MONTGOMERY.....	1,927	1,927	-----	-----	1,846	59.78
County.....	1,210	1,210	-----	-----	1,152	37.30
Cities, towns, and villages.....	717	717	-----	-----	694	73.83
MOORE.....	46	34	-----	12	46	11.39
County.....	44	34	-----	10	44	10.90
Cities, towns, and villages.....	2	-----	-----	2	2	5.26

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MORGAN.....	\$1,720	\$1,660	-----	\$60	\$1,711	\$124.89
County.....	1,690	1,630	-----	60	1,681	122.70
Cities, towns, and villages.....	30	30	-----	-----	30	26.71
OBION.....	2,408	2,159	\$13	236	2,362	80.89
County.....	1,700	1,557	-----	143	1,667	57.09
Cities, towns, and villages.....	686	593	-----	93	673	65.25
Special school districts.....	9	9	-----	-----	9	(?)
Other civil divisions.....	13	-----	13	-----	13	(?)
OVERTON.....	768	714	-----	54	743	40.82
County.....	646	600	-----	46	646	35.49
Cities, towns, and villages.....	122	114	-----	8	97	63.56
PERRY.....	243	211	-----	32	242	33.86
County.....	237	205	-----	32	236	33.02
Cities, towns, and villages.....	6	6	-----	-----	6	11.13
PICKETT.....	100	87	-----	13	100	17.54
County.....	100	87	-----	13	100	17.54
POLK.....	1,515	1,368	-----	147	1,475	92.77
County.....	1,464	1,318	-----	146	1,440	90.57
Cities, towns, and villages.....	51	50	-----	1	35	33.33
PUTNAM.....	1,747	1,343	145	254	1,744	72.67
County.....	945	693	-----	252	945	39.38
Cities, towns, and villages.....	802	655	145	2	799	120.10
RHEA.....	1,723	1,550	9	164	1,656	119.14
County.....	1,272	1,163	-----	109	1,206	86.76
Cities, towns, and villages.....	451	387	9	55	460	115.71
ROANE.....	2,864	2,601	-----	263	2,462	100.58
County.....	1,959	1,889	-----	70	1,947	79.54
Cities, towns, and villages.....	849	712	-----	137	459	46.02
Special school districts.....	56	-----	-----	56	56	(?)
ROBERTSON.....	1,574	1,377	139	58	1,515	52.97
County.....	1,175	1,117	-----	58	1,116	39.02
Cities, towns, and villages.....	399	260	139	-----	399	57.69
RUTHERFORD.....	2,052	1,716	51	285	1,734	53.71
County.....	896	878	-----	18	782	24.22
Cities, towns, and villages.....	1,156	838	51	267	952	111.68
SCOTT.....	894	718	65	111	874	61.55
County.....	801	701	-----	100	781	55.00
Cities, towns, and villages.....	87	17	65	5	87	62.95
Special school districts.....	6	-----	-----	6	6	(?)
SEQUATCHIE.....	82	80	-----	2	69	16.83
County.....	82	80	-----	2	69	16.83
SEVIER.....	1,185	1,135	-----	50	1,157	56.49
County.....	1,110	1,060	-----	50	1,100	53.71
Cities, towns, and villages.....	75	75	-----	-----	57	64.63
SHELBY.....	40,926	37,703	1,489	1,734	37,797	117.86
County.....	8,832	8,222	-----	610	8,247	25.72
Cities, towns, and villages.....	31,538	29,481	933	1,124	28,994	110.80
Other civil divisions.....	556	-----	556	-----	556	(?)
SMITH.....	1,273	1,222	-----	51	1,257	81.24
County.....	740	685	-----	45	724	46.79
Cities, towns, and villages.....	533	537	-----	6	533	341.23
STEWART.....	137	122	-----	15	137	10.32
County.....	137	122	-----	15	137	10.32

See footnotes at end of table.

1666 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Con.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
SULLIVAN.....	\$6,747	\$5,761	\$259	\$727	\$6,453	\$120.39
County.....	2,772	2,401	—	371	2,576	48.06
Cities, towns, and villages.....	3,975	3,360	259	356	3,877	147.02
SUMNER.....	845	837	—	8	821	28.51
County.....	604	604	—	—	581	20.17
Cities, towns, and villages.....	208	200	—	8	207	41.84
Special school districts.....	33	33	—	—	33	(¹)
TIPTON.....	2,590	2,084	263	243	2,386	86.77
County.....	1,961	1,746	—	215	1,829	66.51
Cities, towns, and villages.....	366	338	—	28	294	63.47
Other civil divisions.....	263	—	263	—	263	(¹)
TROUSDALE.....	208	163	—	45	206	36.60
County.....	208	163	—	45	206	36.60
UNICOI.....	1,774	1,655	—	119	1,764	134.66
County.....	1,140	1,068	—	84	1,130	86.26
Cities, towns, and villages.....	634	589	—	35	634	174.99
UNION.....	332	290	—	42	315	27.70
County.....	332	290	—	42	315	27.70
VAN BUREN.....	37	25	—	12	36	9.73
County.....	37	25	—	12	36	9.73
WARREN.....	652	630	—	22	589	28.45
County.....	352	330	—	22	344	16.62
Cities, towns, and villages.....	300	300	—	—	245	55.32
WASHINGTON.....	6,373	5,556	380	437	6,286	131.51
County.....	2,581	2,378	—	203	2,502	52.34
Cities, towns, and villages.....	3,790	3,178	380	232	3,782	134.20
Special school districts.....	2	—	—	2	2	(¹)
WAYNE.....	453	349	—	104	453	37.33
County.....	453	349	—	104	453	37.33
WEAKLEY.....	2,202	1,947	88	167	2,078	71.01
County.....	1,025	926	—	99	903	30.86
Cities, towns, and villages.....	1,085	1,021	8	56	1,083	151.85
Special school districts.....	12	—	—	12	12	(¹)
Other civil divisions.....	80	—	80	—	80	(¹)
WHITE.....	532	491	—	41	506	32.55
County.....	414	376	—	38	399	25.67
Cities, towns, and villages.....	115	115	—	—	104	47.04
Special school districts.....	3	—	—	3	3	(¹)
WILLIAMSON.....	726	718	—	8	706	30.90
County.....	398	390	—	8	387	16.94
Cities, towns, and villages.....	328	328	—	—	319	94.46
WILSON.....	1,078	896	40	142	1,059	44.26
County.....	385	285	—	100	370	15.46
Cities, towns and villages.....	693	611	40	42	689	123.39

¹ Exclusive of school debt reported as an obligation of counties or of cities and towns.

² Not computed.

³ Exclusive of the town of Humboldt, for which no report was received

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$127, 044	\$114, 651	\$8, 473	\$3, 920	\$119, 412	\$115. 12
30,000 population and over.....	90, 278	83, 189	5, 079	2, 010	84, 658	131. 35
Memphis.....	31, 459	29, 404	933	1, 122	28, 921	111. 75
Nashville.....	17, 391	16, 997	391	3	15, 784	101. 50
Chattanooga.....	15, 133	13, 730	1, 368	35	14, 880	122. 27
Knoxville.....	26, 295	23, 058	2, 387	850	25, 073	231. 09
8,000 to 30,000 population.....	14, 277	12, 370	1, 206	701	14, 046	115. 60
Johnson City.....	3, 555	2, 943	380	232	3, 549	130. 48
Jackson.....	1, 954	1, 730	216	8	1, 927	84. 89
Kingsport.....	2, 345	2, 052	112	181	2, 318	178. 31
Bristol.....	1, 581	1, 262	147	172	1, 510	118. 90
Cleveland.....	915	863	52	-----	886	92. 29
Clarksville.....	717	717	-----	-----	694	73. 83
Dyersburg.....	1, 114	707	299	108	1, 114	122. 42
Elizabethton.....	1, 732	1, 732	-----	-----	1, 732	192. 44
Paris.....	364	364	-----	-----	316	35. 91
2,500 to 8,000 population.....	14, 926	12, 511	1, 486	929	13, 543	93. 54
Murfreesboro.....	1, 157	838	52	267	953	119. 23
Columbia.....	451	386	26	39	438	55. 57
Morristown.....	1, 507	1, 483	14	10	1, 262	172. 76
Union City.....	475	396	-----	79	474	80. 82
Springfield.....	387	248	139	-----	387	69. 39
Greeneville.....	852	606	246	-----	842	151. 88
Athens.....	348	225	123	-----	340	63. 14
Alcoa.....	444	435	-----	9	313	59. 56
Shelbyville.....	383	333	-----	50	379	75. 05
Maryville.....	382	361	20	1	382	77. 05
Lebanon.....	624	546	40	38	624	134. 02
Humboldt ¹	-----	-----	-----	-----	-----	-----
Harriman.....	357	346	-----	11	22	4. 80
Lenoir City.....	464	444	-----	20	464	103. 80
Etowah.....	437	115	313	9	432	102. 64
Tullahoma.....	179	171	4	4	179	44. 49
McMinnville.....	300	300	-----	-----	245	62. 60
Rockwood.....	453	326	-----	127	400	102. 62
Fayetteville.....	377	342	-----	35	320	83. 73
Cookeville.....	695	550	145	-----	695	185. 93
Erwin.....	634	599	-----	35	634	174. 99
Covington.....	365	337	-----	28	293	86. 25
Franklin.....	328	328	-----	-----	319	94. 46
Pulaski.....	304	106	186	12	294	87. 32
Martin.....	589	558	8	23	587	177. 88
Brownsville.....	283	281	-----	2	283	88. 33
Milan.....	405	307	81	17	405	128. 37
Lewisburg.....	264	264	-----	-----	246	79. 05
Lawrenceburg.....	398	368	-----	30	376	121. 21
Gallatin.....	147	139	-----	8	147	48. 20
Newport.....	279	272	-----	7	193	64. 57
Dickson.....	338	273	58	7	336	115. 78
Trenton.....	209	163	13	33	188	65. 01
La Follette.....	103	65	18	20	83	31. 48
Loudon.....	8	-----	-----	8	8	3. 10
Less than 2,500 population.....	7, 563	6, 581	702	280	7, 165	56. 64

¹ Not available.

1668 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$323,496	\$133,337	\$59,099	\$122.30	\$56.27	\$26.41
State government.....	94,032	19,142	11,812	35.55	8.08	5.32
Counties.....	104,322	43,528	16,521	39.44	18.26	7.38
Cities, towns, and villages.....	119,412	65,686	30,766	115.12	86.28	51.60
Special school districts.....	1,394	22	(2)	(3)	(3)	-----
Other civil divisions.....	5,336	4,959	-----	(3)	(3)	-----
Anderson.....	1,303	613	277	65.15	33.24	15.63
Bedford.....	593	347	20	28.13	15.97	.90
Benton.....	137	169	2	12.19	14.05	.15
Bledsoe.....	356	286	12	49.94	38.41	1.90
Blount.....	2,849	1,998	375	81.63	64.74	17.58
Bradley.....	1,825	1,145	305	77.33	59.51	18.46
Campbell.....	1,792	1,303	339	66.80	45.73	11.05
Cannon.....	112	130	5	12.53	12.74	.47
Carroll.....	2,307	690	108	87.39	28.21	4.52
Carter.....	3,618	980	158	118.62	44.72	7.57
Cheatham.....	183	122	55	20.28	12.12	5.21
Chester.....	386	233	14	35.74	23.72	1.59
Claiborne.....	1,300	813	64	53.06	34.93	2.60
Clay.....	190	116	-----	19.79	12.59	-----
Cocke.....	2,084	1,065	376	95.16	51.82	19.30
Coffee.....	834	255	64	49.64	14.33	4.09
Crockett.....	896	506	27	61.62	28.45	1.65
Cumberland.....	677	282	85	57.86	27.43	8.82
Davidson.....	18,495	12,927	7,330	79.65	74.92	46.35
Decatur.....	394	123	-----	38.99	12.06	-----
De Kalb.....	326	36	-----	22.94	2.34	-----
Dickson.....	1,073	455	44	58.03	23.52	2.16
Dyer.....	6,133	2,101	215	194.08	68.73	7.43
Fayette.....	2,038	715	48	70.54	22.48	1.59
Fentress.....	791	300	19	71.26	26.78	2.47
Franklin.....	586	480	79	26.64	23.19	3.87
Gibson.....	4,045	1,462	255	85.88	33.34	6.02
Giles.....	1,166	862	131	41.62	27.86	4.01
Grainger.....	669	636	02	52.52	47.56	7.33
Greene.....	2,750	1,812	358	77.46	54.47	11.46
Grundy.....	330	190	2	33.96	18.78	.24
Hamblen.....	1,862	1,199	477	110.18	77.77	34.17
Hamilton.....	23,479	11,050	6,643	140.68	90.96	64.21
Hancock.....	135	108	1	13.96	10.31	.09
Hardeman.....	1,727	153	34	77.82	6.85	1.47
Hardin.....	579	95	12	35.71	5.50	.71
Hawkins.....	1,169	1,050	226	48.11	45.80	9.56
Haywood.....	1,350	828	257	51.53	32.60	9.83
Henderson.....	685	642	171	38.80	34.15	10.02
Henry.....	810	1,542	94	30.64	55.88	3.65
Hickman.....	583	524	67	42.83	32.30	4.06
Houston.....	182	34	11	32.76	5.39	1.77
Humphreys.....	336	315	9	27.91	23.33	.63
Jackson.....	332	124	73	24.43	8.30	4.83
Jefferson.....	1,225	647	512	68.06	36.63	28.81
Johnson.....	634	187	19	51.93	15.32	1.35
Knox.....	31,901	11,605	3,975	195.47	98.56	39.49
Lake.....	709	199	106	66.26	21.71	11.56
Lauderdale.....	2,583	653	71	108.99	30.25	3.35
Lawrence.....	1,201	582	79	43.99	23.13	4.34

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SPECIAL SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, and 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Lewis.....	\$258	\$129	\$10	\$49.07	\$22.60	\$1.53
Lincoln.....	761	369	82	29.93	14.33	3.18
Loudon.....	1,682	853	290	92.93	50.31	19.98
McMinn.....	1,689	829	379	56.87	31.65	17.49
McNairy.....	968	111	3	47.92	5.89	.20
Macon.....	79	—	—	5.69	—	—
Madison.....	4,677	2,581	1,369	89.43	57.39	33.94
Marion.....	1,625	58	155	92.33	3.34	8.02
Marshall.....	530	65	47	34.03	3.72	2.77
Mauri.....	1,013	511	361	29.78	14.43	8.91
Meigs.....	177	91	1	29.02	14.89	.19
Monroe.....	1,700	790	349	79.52	35.26	16.30
Montgomery.....	1,846	1,594	581	59.78	49.39	17.25
Moore.....	46	4	1	11.39	.80	.29
Morgan.....	1,711	975	57	124.89	70.88	4.74
Obion.....	2,362	948	147	80.89	33.40	4.83
Overton.....	743	347	45	40.82	19.21	2.70
Perry.....	242	9	—	33.86	1.10	—
Pickett.....	100	49	—	17.54	9.37	—
Polk.....	1,475	711	509	92.77	49.82	33.92
Putnam.....	1,744	506	296	72.67	22.20	14.08
Rhea.....	1,656	651	151	119.14	47.13	9.56
Roane.....	2,462	1,548	485	100.58	61.72	21.17
Robertson.....	1,515	568	520	52.97	22.14	20.31
Rutherford.....	1,734	739	180	53.71	22.34	5.41
Scott.....	874	529	64	61.55	39.09	4.71
Sequatchie.....	69	50	12	16.83	13.85	2.68
Sevier.....	1,157	895	450	56.49	39.95	20.10
Shelby.....	37,797	24,177	14,220	117.86	104.48	69.79
Smith.....	1,257	583	8	81.24	34.03	.45
Stewart.....	137	—	—	10.32	—	—
Sullivan.....	6,453	2,709	1,047	120.39	70.62	35.91
Sumner.....	821	284	80	28.51	10.05	3.14
Tipton.....	2,386	762	77	86.77	25.02	2.59
Trousdale.....	206	22	—	36.60	3.67	—
Unicoi.....	1,764	571	20	134.66	52.52	2.62
Union.....	315	385	50	27.70	33.00	4.38
Van Buren.....	36	45	53	9.73	17.29	19.04
Warren.....	589	28	155	28.45	1.63	9.33
Washington.....	6,286	2,267	940	131.51	64.10	30.30
Wayne.....	453	30	33	37.33	2.29	2.74
Weakley.....	2,078	516	69	71.01	16.61	2.16
White.....	506	283	148	32.55	17.97	9.35
Williamson.....	706	149	102	30.90	6.37	4.22
Wilson.....	1,059	155	35	44.26	5.86	1.37

¹ Exclusive of school debt reported as an obligation of counties or of cities and towns.

² Debt on account of schools not reported separately.

³ Not computed.

⁴ Exclusive of the town of Humboldt, for which no report was received.

⁵ Includes the debt of James County, annexed to Hamilton County in 1919.

1670 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	Other property					
State total.....	\$1,663,892	\$1,285,070	\$113,843	\$264,979	\$1,730,828	\$625,687	\$629.07	\$730.49	\$279.56
Anderson.....	7,483	3,996	612	2,875	8,872	3,839	374.15	480.90	216.37
Bedford.....	10,455	8,419	627	1,409	16,817	6,224	496.04	773.64	274.56
Benton.....	3,810	2,918	98	794	5,086	2,060	339.06	422.20	163.06
Bledsoe.....	3,073	2,326	66	681	4,297	1,129	431.12	576.96	178.43
Blount.....	21,638	16,614	2,686	2,338	24,378	4,583	620.00	790.00	214.88
Bradley.....	11,867	7,619	931	3,317	11,392	3,941	502.84	591.86	238.51
Campbell.....	7,201	3,546	557	3,098	12,851	6,066	268.42	451.06	197.87
Cannon.....	2,750	2,290	31	429	3,608	1,984	307.78	352.32	183.31
Carroll.....	10,090	7,988	196	1,906	12,264	4,969	382.20	501.39	207.30
Carter.....	14,461	7,832	4,413	2,216	8,050	2,590	474.13	367.36	124.14
Cheatham.....	3,870	3,463	33	374	5,044	1,619	428.81	502.49	153.57
Chester.....	3,136	2,699	109	328	3,992	1,685	290.37	406.62	190.84
Chalborne.....	5,960	4,773	520	667	8,383	2,062	243.27	359.99	84.44
Clay.....	2,165	2,117	31	17	3,543	1,380	225.52	383.44	150.06
Cooke.....	9,012	6,749	269	1,994	11,113	4,179	411.51	525.75	214.52
Coffee.....	6,307	5,288	318	701	9,173	2,746	375.39	515.69	175.53
Crockett.....	6,112	5,345	88	679	9,207	2,408	352.09	517.57	149.15
Cumberland.....	3,688	3,075	60	553	4,786	2,082	315.21	464.99	215.62
Davidson.....	273,818	209,999	35,214	28,605	198,573	88,228	1,179.23	1,500.91	557.91
Decatur.....	2,281	2,046	83	152	3,074	1,194	225.71	300.73	118.28
De Kalb.....	3,440	3,069	179	192	7,547	2,145	242.03	491.01	138.98
Dickson.....	5,334	4,142	167	1,025	7,702	2,587	288.46	398.19	126.93
Dyer.....	15,218	12,520	496	2,202	17,683	7,029	481.58	578.52	242.36
Fayette.....	9,277	7,379	187	1,711	13,589	4,932	321.10	427.09	162.04
Fentress.....	2,130	1,944	114	72	3,552	1,510	191.89	317.07	191.58
Franklin.....	10,279	7,138	906	2,235	13,816	4,879	467.23	668.13	237.72
Gibson.....	21,620	18,531	679	2,410	25,894	10,196	459.02	590.64	240.74
Giles.....	13,405	10,081	473	2,851	20,910	7,813	478.48	675.65	239.45
Grainger.....	3,956	3,791	41	124	5,771	1,723	310.59	431.64	124.05
Greene.....	18,654	15,425	143	3,086	20,170	4,402	525.46	606.22	140.89
Grundy.....	2,519	1,739	417	363	2,752	1,412	259.24	271.93	166.38
Hamblen.....	8,820	6,647	365	1,808	11,110	3,868	521.89	720.68	277.31
Hamilton.....	157,732	116,948	12,908	27,876	142,587	48,559	945.07	1,173.70	469.47
Hancock.....	2,068	2,042	26	-----	2,614	588	213.79	250.09	54.55
Hardeman.....	7,817	4,897	235	2,685	9,186	4,818	352.23	412.35	209.27
Hardin.....	4,507	4,335	68	104	5,399	2,395	277.99	312.24	136.67
Hawkins.....	8,463	7,154	108	1,201	12,615	2,923	348.27	550.46	123.90
Haywood.....	9,023	7,539	207	1,277	10,760	4,215	344.39	423.86	161.21
Henderson.....	4,442	3,667	99	676	6,459	2,740	251.60	343.64	160.87
Henry.....	11,819	9,459	321	2,039	16,521	5,360	447.15	598.73	207.49
Hickman.....	5,586	4,706	135	745	7,506	3,473	410.34	462.87	209.52
Houston.....	2,572	1,597	137	838	3,034	1,341	463.01	488.38	215.51
Humphreys.....	4,997	3,897	185	915	7,290	2,944	415.07	540.71	209.19
Jackson.....	2,611	2,378	99	134	5,819	1,703	192.14	389.12	113.26
Jefferson.....	9,067	7,248	351	1,468	10,902	3,430	503.72	616.71	193.21
Johnson.....	2,271	1,840	69	362	3,929	1,497	186.01	321.24	106.69
Knox.....	140,314	114,250	8,890	17,174	128,482	39,141	859.77	1,074.19	388.90
Lake.....	5,288	4,825	226	237	7,743	2,425	494.21	844.35	265.38
Lauderdale.....	9,475	6,774	276	2,425	15,101	5,707	399.79	699.31	270.42
Lawrence.....	9,194	7,652	123	1,419	11,156	3,198	336.78	443.72	175.00

*Includes the figures of James County, annexed to Hamilton County in 1919.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1932				1922	1912	1932	1922	1912
	Total	Real property and im- prove- ments	Per- sonal prop- erty	Other prop- erty					
Lewis.....	\$2,180	\$1,427	\$107	\$646	\$3,114	\$1,374	\$414.61	\$545.67	\$210.03
Lincoln.....	11,612	10,388	276	948	18,076	6,527	456.77	701.01	251.92
Loudon.....	7,604	4,922	419	2,263	9,673	2,709	420.11	570.32	186.64
McMinn.....	9,945	5,607	351	3,987	10,737	3,853	334.85	410.02	177.90
McNairy.....	5,145	4,083	164	898	6,729	2,872	254.70	356.72	175.58
Macon.....	3,144	2,829	163	152	4,250	1,426	226.64	283.07	94.44
Madison.....	28,086	21,833	1,570	4,683	25,778	9,707	537.02	573.18	240.64
Marion.....	11,089	6,142	789	4,158	12,523	3,358	630.06	719.61	173.84
Marshall.....	9,699	7,432	335	1,932	13,399	3,919	622.77	765.53	232.26
Mauzy.....	19,683	14,835	1,501	3,347	29,503	13,475	578.64	833.34	333.08
Meigs.....	1,456	1,436	17	3	2,144	974	238.69	352.76	158.89
Monroe.....	8,369	5,849	326	2,194	11,928	4,627	391.50	532.36	216.16
Montgomery.....	16,044	13,276	683	2,085	19,689	8,277	519.53	610.22	245.82
Moore.....	1,185	1,064	45	56	1,768	833	293.53	393.76	173.43
Morgan.....	5,612	2,795	136	2,681	7,694	3,128	409.64	559.38	259.28
Obion.....	18,250	14,156	620	3,474	29,353	11,565	625.00	1,033.81	379.35
Overton.....	3,002	2,696	95	211	4,294	1,355	164.95	237.63	81.29
Perry.....	2,128	2,061	56	11	3,132	1,149	297.75	403.36	130.25
Pickett.....	991	953	32	6	1,259	578	173.86	240.51	113.70
Polk.....	15,437	7,912	438	7,087	16,664	5,961	970.88	1,167.26	397.13
Putnam.....	6,771	5,879	303	589	9,617	3,139	282.13	421.82	149.21
Rhea.....	6,705	3,921	259	2,525	8,700	3,742	482.37	629.91	237.36
Roane.....	10,702	6,708	594	3,400	14,623	4,804	437.23	583.12	209.78
Robertson.....	15,086	12,554	285	2,247	17,881	6,310	527.48	696.82	246.41
Rutherford.....	19,339	15,491	870	2,978	25,490	8,681	598.99	771.06	261.50
Scott.....	5,419	2,912	293	2,214	8,480	2,848	381.62	626.81	210.11
Sequatchie.....	2,011	1,536	36	439	2,474	790	490.49	681.24	176.11
Sevier.....	4,966	4,583	119	264	8,675	2,625	242.48	387.17	112.27
Shelby.....	333,228	263,311	20,605	49,312	276,087	106,278	1,039.06	1,193.12	521.62
Smith.....	7,492	6,572	106	814	13,372	4,838	484.20	780.46	260.86
Stewart.....	2,661	2,320	167	204	5,582	1,972	202.67	380.69	132.72
Sullivan.....	24,649	17,775	2,578	4,296	25,563	5,918	459.87	686.49	202.99
Sumner.....	15,585	11,923	240	3,432	21,082	7,275	541.49	746.42	283.96
Tipton.....	9,585	7,283	204	2,098	15,360	4,181	348.57	504.20	141.64
Trousdale.....	3,590	3,256	118	216	5,277	1,538	637.77	875.49	261.84
Unicoi.....	4,136	2,667	136	1,333	4,729	917	315.73	435.03	120.09
Union.....	3,246	3,141	26	79	3,786	902	285.46	324.56	79.04
Van Buren.....	1,601	1,037	11	553	1,667	1,075	432.70	635.18	386.29
Warren.....	7,299	4,556	392	2,551	7,405	2,871	352.61	423.06	173.25
Washington.....	22,979	17,936	1,028	4,015	26,246	8,677	480.78	742.24	182.94
Wayne.....	2,796	2,063	120	613	4,111	1,732	220.43	314.15	143.61
Weakley.....	13,452	11,362	160	1,930	20,790	8,039	459.71	689.49	251.78
White.....	5,650	5,937	301	1,412	7,595	2,322	363.51	481.58	146.67
Williamson.....	17,579	14,143	690	2,746	22,522	7,970	769.49	962.12	329.16
Wilson.....	15,589	13,972	507	1,110	21,905	7,655	651.47	827.88	301.45

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SPECIAL SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts					
State total.....	\$43,989	\$1,331	\$21,908	\$20,248	\$502	\$35,127	\$14,112	\$2.64	\$2.03	\$2.26
Anderson.....	208	6	166	29	7	186	76	2.78	2.10	1.98
Bedford.....	212	8	149	51	4	218	83	2.03	1.30	1.33
Benton.....	78	3	65	9	1	100	26	2.05	1.97	1.26
Bledsoe.....	59	2	54	3	-----	80	18	1.92	1.86	1.59
Blount.....	491	17	327	147	-----	481	98	2.27	1.97	2.14
Bradley.....	341	9	202	116	14	255	91	2.87	2.24	2.31
Campbell.....	264	6	227	31	-----	359	133	3.67	2.79	2.19
Cannon.....	38	2	35	1	-----	59	25	1.38	1.64	1.26
Carroll.....	248	8	155	47	38	245	85	2.46	2.00	1.71
Carter.....	668	12	476	90	90	183	53	4.62	2.27	2.05
Cheatham.....	60	3	55	2	-----	74	26	1.55	1.47	1.61
Chester.....	78	3	60	15	-----	75	25	2.49	1.88	1.48
Claiborne.....	146	4	139	3	-----	154	45	2.45	1.84	2.18
Clay.....	45	2	42	1	-----	53	18	2.08	1.50	1.30
Cocke.....	250	7	173	57	13	240	86	2.77	2.16	2.06
Coffee.....	127	5	89	19	14	158	57	2.01	1.72	2.08
Crockett.....	107	5	80	18	4	168	41	1.75	1.82	1.70
Cumberland.....	101	3	85	12	1	104	53	2.74	2.17	2.55
Davidson.....	6,571	219	2,464	3,888	-----	4,297	2,374	2.40	2.16	2.69
Decatur.....	58	2	50	6	-----	57	14	2.54	1.85	1.17
De Kalb.....	69	3	62	4	-----	102	33	2.01	1.35	1.54
Dickson.....	133	4	101	28	-----	135	33	2.49	1.75	1.28
Dyer.....	430	12	292	122	4	463	168	2.83	2.62	2.39
Fayette.....	182	7	167	8	-----	200	79	1.96	1.47	1.60
Fentress.....	61	2	55	4	-----	80	24	2.86	2.25	1.59
Franklin.....	170	8	134	28	-----	193	71	1.65	1.40	1.46
Gibson.....	475	17	381	76	1	482	198	2.20	1.86	1.94
Giles.....	243	11	182	45	10	326	116	1.85	1.56	1.48
Grainger.....	85	3	82	-----	-----	109	32	2.15	1.89	1.86
Greene.....	453	15	354	73	11	377	98	2.43	1.87	2.23
Grundy.....	46	2	44	-----	-----	84	21	1.83	3.05	1.49
Hamblen.....	278	7	152	91	28	252	97	3.15	2.27	2.51
Hamilton.....	4,620	126	2,019	2,475	-----	3,069	1,287	2.93	2.17	2.65
Hancock.....	36	2	34	-----	-----	37	10	1.74	1.42	1.70
Hardeman.....	188	6	157	25	-----	155	66	2.41	1.69	1.37
Hardin.....	116	4	104	4	4	99	34	2.57	1.83	1.42
Hawkins.....	203	7	171	22	3	261	53	2.40	2.07	1.81
Haywood.....	212	7	150	45	10	211	91	2.35	1.96	2.16
Henderson.....	127	4	107	11	5	154	54	2.86	2.38	1.97
Henry.....	241	9	177	38	17	360	92	2.04	2.18	1.72
Hickman.....	129	5	117	7	-----	134	55	2.31	1.79	1.58
Houston.....	42	2	36	4	-----	37	19	1.63	1.22	1.42
Humphreys.....	77	4	61	9	3	148	53	1.54	2.03	1.80
Jackson.....	64	2	60	2	-----	78	27	2.45	1.34	1.59
Jefferson.....	180	7	155	18	-----	197	76	1.99	1.81	2.22
Johnson.....	66	2	55	9	-----	81	26	2.91	2.06	1.74
Knox.....	5,076	112	1,502	3,462	-----	2,711	955	3.62	2.14	2.44
Lake.....	100	4	72	24	-----	92	47	1.89	1.19	1.94
Lauderdale.....	260	8	189	63	-----	243	97	2.74	1.61	1.70
Lawrence.....	197	7	170	20	-----	182	57	2.14	1.63	1.78

¹ Includes the figures of James County, annexed to Hamilton County in 1919.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SPECIAL SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	Special school districts					
Lewis.....	\$52	\$2	\$44	\$6	-----	\$55	\$18	\$2.39	\$1.77	\$1.31
Lincoln.....	201	9	158	29	\$5	247	91	1.73	1.37	1.39
Loudon.....	184	6	108	43	27	162	49	2.42	1.67	1.81
McMinn.....	299	8	197	71	23	211	86	3.01	1.97	2.23
McNairy.....	147	4	135	8	-----	110	38	2.86	1.63	1.32
Macon.....	44	3	41	-----	-----	44	23	1.40	1.04	1.61
Madison.....	692	22	416	254	-----	580	255	2.46	2.25	2.63
Marion.....	246	9	207	26	4	212	56	2.22	1.69	1.67
Marshall.....	304	7	138	159	-----	160	50	3.13	1.19	1.28
Maury.....	355	16	240	80	19	436	216	1.80	1.48	1.60
Meigs.....	37	1	36	-----	-----	32	13	2.54	1.49	1.33
Monroe.....	205	7	159	37	2	219	71	2.45	1.84	1.53
Montgomery.....	348	13	202	133	-----	379	161	2.17	1.92	1.95
Moore.....	25	1	22	1	1	34	14	2.11	1.92	1.68
Morgan.....	170	4	161	5	-----	197	50	3.03	2.56	1.60
Obion.....	382	15	255	81	31	411	181	2.09	1.40	1.57
Overton.....	89	2	72	15	-----	78	23	2.96	1.82	1.70
Perry.....	44	2	41	1	-----	45	16	2.07	1.44	1.39
Pickett.....	20	1	19	-----	-----	18	8	2.02	1.43	1.38
Polk.....	266	12	247	7	-----	290	95	1.72	1.74	1.59
Putnam.....	168	5	116	47	-----	159	70	2.48	1.65	2.23
Rhea.....	186	5	162	18	1	157	67	2.77	1.80	1.79
Roane.....	351	9	255	62	25	357	129	3.28	2.44	2.69
Robertson.....	248	12	192	44	-----	312	142	1.64	1.74	2.25
Rutherford.....	387	16	228	138	5	404	150	2.00	1.58	1.73
Scott.....	161	5	145	11	-----	226	57	2.97	2.67	2.00
Sequatchie.....	37	2	34	1	-----	36	13	1.84	1.46	1.65
Sevier.....	150	4	139	7	-----	152	53	3.02	1.75	2.02
Shelby.....	9,787	267	3,032	6,488	-----	7,475	3,237	2.94	2.71	3.05
Smith.....	125	6	110	7	2	158	62	1.67	1.18	1.28
Stewart.....	54	2	52	-----	-----	67	28	2.01	1.20	1.42
Sullivan.....	807	19	301	487	-----	575	141	3.27	2.25	2.38
Sumner.....	243	12	198	27	6	263	113	1.56	1.25	1.55
Tipton.....	270	8	218	39	5	287	107	2.82	1.87	2.56
Trousdale.....	57	3	51	3	-----	61	21	1.59	1.16	1.37
Unicoi.....	194	3	129	62	-----	117	22	4.69	2.47	2.40
Union.....	62	3	59	-----	-----	72	18	1.91	1.90	2.00
Van Buren.....	27	1	26	-----	-----	33	21	1.69	1.98	1.95
Warren.....	162	6	112	39	5	142	58	2.22	1.92	2.02
Washington.....	794	19	393	380	2	466	151	3.46	1.78	2.66
Wayne.....	82	2	80	-----	-----	71	25	2.93	1.73	1.44
Weakley.....	267	11	155	72	29	348	140	1.98	1.67	1.74
White.....	120	5	85	19	11	124	43	2.12	1.63	1.85
Williamson.....	196	14	146	30	6	252	118	1.11	1.12	1.48
Wilson.....	230	13	157	49	11	265	116	1.48	1.21	1.52

TEXAS

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Texas relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 254 counties, the 529 cities, towns, and villages, the 7,266 school districts, and the 693 other civil divisions (drainage, road, levee, navigation, irrigation, conservation, and water improvement districts), or a total of 8,743 political units that have power to levy taxes or incur debt. The only data received for the city of Seymour related to indebtedness and tax levies.

The data for Texas were compiled from reports on file in the office of the State Comptroller and the State Board of Education, Austin, Tex., and from reports secured by local agents and through correspondence.

Fiscal year.—For Texas the fiscal year reported for the State government is that ending August 31, 1931, while the statistics for the counties, the cities, towns, and villages, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Texas on January 1, 1932, was 5,943,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Texas the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$9,757,108. This excess of governmental costs over revenue receipts was 7 percent for the counties, 9.1 percent for the cities, towns, and villages, and 9.3 percent for the school districts. For the State government and the other civil divisions, revenue receipts were in excess of governmental costs, the percent of excess being 3.9 for the State government and 10.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays by \$66,854,029.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$301, 347, 779	100.0	\$311, 104, 887	100.0	\$748, 390, 932	100.0	\$175, 649, 072	100.0
State government.....	110, 738, 248	36.7	106, 623, 295	34.3	10, 316, 987	1.4	31, 388, 449	17.9
Counties.....	48, 042, 903	15.9	51, 390, 596	16.5	197, 873, 397	26.4	42, 258, 125	24.1
Cities, towns, and villages ¹	64, 333, 347	21.3	70, 183, 905	22.6	274, 214, 699	36.6	46, 525, 101	26.5
School districts ¹	64, 227, 786	21.3	70, 211, 193	22.6	112, 326, 903	15.0	39, 995, 337	22.8
Other civil divisions.....	14, 005, 495	4.6	12, 695, 898	4.1	153, 658, 946	20.5	15, 482, 060	8.8

¹ Data for the schools of the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco are included with the data for cities, towns, and villages.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Texas and all subdivisions of the State amounted to \$301,347,779, or an average of \$50.71 for each person in the State. Of this amount \$110,738,248 was for the State; \$48,042,903 for the counties; \$64,333,347 for the cities, towns, and villages; \$64,227,786 for the school districts; and \$14,005,495 for the other civil divisions. The revenues collected include \$145,821,714, general property taxes; \$2,781,527, special taxes; \$2,376,796, poll taxes; \$54,833,229, licenses and permits; \$12,705,375, special assessments; \$43,728,576, subventions, donations, and pension assessments; \$10,028,141, interest, rents, and highway privileges; \$16,947,527, earnings of public-service enterprises; \$10,709,255, earnings of general departments; and \$1,415,639, fines, forfeits, and escheats. Of the \$43,728,576 classified as subventions, donations, and pension assessments, \$12,979,921 represents subventions by the Federal Government to the State, principally for highways.

Data for the schools of the cities of Dallas, El Paso, Beaumont, Waco, Galveston, and Laredo are included with the data for the city government in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$28,780,000 in 1912, \$71,398,000 in 1922, and \$96,372,157 in 1931, this being an increase of 35 percent from 1922 to 1931, and 234.9 percent from 1912 to 1931. Special taxes amounted to \$542,000 in 1912, \$1,486,000 in 1922, and \$2,781,527 in 1931. Poll taxes amounted to \$1,107,000 in 1912, \$1,981,000 in 1922, and \$2,362,389 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,622,000 in 1912, \$10,525,000 in 1922, and \$54,798,880 in 1931. Special assessments amounted to \$1,357,000 in 1912, \$884,000 in 1922, and \$12,448,980 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Texas and all subdivisions of the State for 1931 amounted to \$311,104,887, or an average expenditure of \$52.35 per person. Of the total amount expended, \$106,623,295 was disbursed by the State government; \$51,390,596 by the counties; \$70,183,905 by the cities, towns, and villages; \$70,211,193 by the school districts; and \$12,695,898 by the other civil divisions. The total comprises \$189,273,596 for operation and maintenance of general departments; \$8,363,931 for operation and maintenance of public service enterprises; \$36,856,223 for interest on debt; and \$76,611,137 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities, towns, and villages are not shown by departments in tables 3 and 4, for the reason that for the most part the reports secured for cities, towns, and villages did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places

with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities, towns, and villages having a population of 2,500 and over increased from \$32,728,000 to \$138,902,714, or 324.4 percent; interest payments, from \$3,535,000 to \$22,792,406, or 544.8 percent; and outlay payments, from \$13,077,000 to \$62,651,247, or 379.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1931 the combined gross debt of Texas and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$748,390,932 or an average per capita of \$125.93. In 1922 the average per capita was \$73.71 and in 1912, \$21.07.

Of the total debt reported for 1931, \$10,316,987 was for the State government; \$197,873,397 for the counties; \$274,214,699 for the cities, towns, and villages; \$112,326,903 for the school districts; and \$153,658,946 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 67.9 percent from 1922 to 1931 and 121.6 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 110.8 percent from 1922 to 1931 and 786.7 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Texas, all property, real, personal, or mixed, except such as is expressly exempted, is subject to State, county, and municipal taxation.

All property is listed for taxation with the county assessor (who is elected for two years) between January 1 and April 30, with the value as of the former date.

Cities with a population of more than 5,000, unless otherwise provided by charter, are empowered to levy, assess, and collect such taxes as the governing body may determine, not to exceed for any 1 year 2½ percent of the taxable property of such city, for current expenses or permanent improvements.

The assessed valuation of all property in Texas subject to levies of the general property tax was \$4,241,682,299 in 1931 as compared with \$3,382,110,000 in 1922 and \$2,532,710,000 in 1912. The per capita assessed valuation increased from \$607.07 in 1912 to \$699.60 in 1922, and to \$713.73 in 1931.

TAX LEVIES

In Texas counties having a population of 10,000 and over, a tax collector is elected for a term of 2 years; in counties having a population of less than 10,000, the sheriff is the tax collector. Each such collector and his deputies collect all taxes for State, county, or other purposes.

Each city and town has an assessor and collector of taxes, unless the powers performed by such an officer have been conferred by the council upon other officers.

Collection of taxes is begun on October 1, annually, or as soon thereafter as the collector receives the assessment rolls.

The total levies of the general property tax for the State and all subdivisions were \$32,965,000 for 1912, \$109,234,000 for 1922, and \$175,649,072 for 1931, this being a per capita of \$7.90, \$22.60, and \$29.56, respectively.

Of the total levies reported for 1931, \$31,388,449 was for the State government; \$42,258,125 for the counties; \$46,525,101 for the cities, towns, and villages; \$39,995,337 for the school districts; and \$15,482,060 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$1.30 for 1912, \$3.23 for 1922, and \$4.14 for 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS										Earnings of general service enterprises
		Total	Per capita	Taxes			Special assessments and permits	Fines, forfeits, and assessments	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments
				Total	General property	Poll						
Grand total.....	5,948,000	\$301,347	\$50.71	\$205,813	\$145,892	\$2,376	\$54,884	\$12,705	\$1,415	\$43,292	\$10,028	\$10,709
State government.....	(¹)	110,739	18.79	74,909	24,309	2,027	45,792	11,279	476	12,980	6,894	4,151
Counties.....	5,943,000	48,043	8.08	43,347	34,405	304	8,638	315	271	13	700	3,392
Cities, towns, and villages.....	2,916,011	64,333	22.06	40,424	39,987	45	392	1,191	2,418	240	1,663	2,076
School districts.....	64,227	64,227	(²)	34,806	34,806			624	27,604	143	669	1,015
Other civil divisions.....	14,005	14,005	(³)	12,827	12,315		12	235	9	1	112	75
ANDERSON.....	34,700	1,040	29.97	675	614	1	60	3	222		12	37
County.....	34,700	328	9.45	266	235	1	60	1			3	28
Cities, towns, and villages.....	12,809	241	19.11	138	138			2			6	4
School districts.....	364	364	(²)	134	134				222		3	5
Other civil divisions.....	107	107	(³)	107	107							
ANDREWS.....	800	68	85.00	59	57		2		5			4
County.....	800	44	55.00	40	38		2					4
School districts.....	24	24	(²)	19	19				5			
ANGELINA.....	28,700	644	22.44	392	347	2	43	3	160		6	36
County.....	28,700	214	7.46	191	143	1	42	1				22
Cities, towns, and villages.....	7,311	137	18.74	71	69	1	1	2			6	11
School districts.....	290	290	(²)	127	127				160			3
Other civil divisions.....	3	3	(³)	3	3							
ARANSAS.....	2,200	101	45.91	79	74		5		19		1	2
County.....	2,200	96	30.00	63	58		5				1	2
Cities, towns, and villages.....	1,140	14	12.23	6	6				8			
School districts.....	12	12	(²)	8	8				11			
Other civil divisions.....	2	2	(³)	2	2							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, rents, and interest	Earnings of general depart-ments	Earn-ings of public service enter-prises
				Total	General property	Poll	Lic-enses and per-mits							
ARCHER	10,400	\$281	\$27.02	\$225	\$204	\$1	\$20		\$1	\$45		\$2	\$6	\$2
County	110	110	10.58	103	82	1	20		1			1	5	2
Cities, towns, and villages	3,111	14	4.50	12	12					45			1	
School districts		157	(^c)	110	110									
ARMSTRONG	3,400	133	38.12	99	86		13			19			9	5
County	3,400	50	14.71	43	30		13					1	6	
Cities, towns, and villages	1,041	10	9.61	5	5					19			3	5
School districts		70	(^c)	48	48									
Other civil divisions		3	(^c)	3	3									
ATASCOSA	16,200	348	21.48	243	211	1	31			102		1		2
County	16,200	102	6.30	101	69	1	31					1		
Cities, towns, and villages	4,045	16	3.96	14	14					102				
School districts		171	(^c)	69	69									
Other civil divisions		59	(^c)	59	59									
AUSTIN	18,860	397	21.05	268	231	3	34		1	91		12	15	10
County	18,860	114	6.04	103	67	2	34		1				10	10
Cities, towns, and villages	1,846	20	10.83	10	9	1				91		10	2	
School districts		168	(^c)	65	65								3	
Other civil divisions		95	(^c)	90	90									
BAILEY	6,000	174	29.00	124	105	3	16	\$1	1	40		2	1	5
County	6,000	47	7.83	45	26	3	16		1			1	1	
Cities, towns, and villages	779	12	15.40	5	5					40			5	
School districts		111	(^c)	70	70							1		
Other civil divisions		4	(^c)	4	4									
BANDERA	3,784	72	19.03	38	28	1	9			28	\$1	2	3	
County	3,784	26	6.87	22	12	1	9					1	1	
School districts		42	(^c)	12	12					28				
Other civil divisions		4	(^c)	4	4									

BASTROP	23,888	398	16.66	244	212	1	31	1	121	3	13	16
County.....	23,888	112	4.69	100	68	1	31	1	---	1	10	---
Cities, towns, and villages.....	7,014	38	7.98	38	38	---	---	---	---	1	1	16
School districts.....	---	189	(*)	65	65	---	---	---	121	1	2	---
Other civil divisions.....	---	41	(*)	41	41	---	---	---	---	---	---	---
BAYLOR	7,500	273	36.40	202	187	1	14	1	63	2	5	---
County.....	7,500	146	19.47	141	126	1	14	1	---	1	3	---
Cities, towns, and villages.....	---	127	(*)	61	61	---	---	---	63	1	2	---
School districts.....	---	331	20.31	223	189	1	33	6	79	2	19	---
Other civil divisions.....	---	166	10.18	144	110	1	33	2	---	1	19	---
BEE	4,806	34	7.07	28	28	---	6	---	---	---	---	---
County.....	---	131	(*)	51	51	---	---	---	79	1	---	---
Cities, towns, and villages.....	---	1,330	26.28	821	743	2	76	1	285	8	32	161
School districts.....	50,600	341	6.74	321	249	1	71	---	---	15	5	---
Other civil divisions.....	22,909	384	16.76	199	193	1	5	1	---	10	15	161
BELL	50,600	562	(*)	261	261	---	---	---	285	4	12	---
County.....	---	43	(*)	40	40	---	---	---	---	3	---	---
Cities, towns, and villages.....	---	10,532	34.19	7,862	7,629	---	233	2	1,071	22	187	1,135
School districts.....	308,000	1,433	4.55	1,351	1,168	---	183	16	---	15	51	---
Other civil divisions.....	249,582	3,342	21.40	3,962	3,912	---	50	2	---	22	91	1,135
BELT	65	65	(*)	65	65	---	---	---	1,071	81	56	---
County.....	---	72	18.74	43	38	---	5	---	---	---	---	---
Cities, towns, and villages.....	---	42	10.93	29	29	---	5	---	20	1	7	---
School districts.....	---	29	(*)	8	8	---	---	---	20	1	---	---
Other civil divisions.....	---	1	(*)	1	1	---	---	---	---	---	---	---
BLANCO	3,842	47	29.38	17	15	---	2	---	29	---	1	---
County.....	1,600	11	6.98	10	8	---	2	---	---	---	---	---
Cities, towns, and villages.....	---	36	(*)	7	7	---	---	---	29	---	1	---
School districts.....	---	310	19.68	197	167	1	29	---	98	1	2	12
Other civil divisions.....	15,750	72	4.57	72	42	1	29	---	---	---	---	---
BOSQUE	4,336	32	7.38	20	20	---	---	---	98	1	2	12
County.....	---	183	(*)	82	82	---	---	---	---	---	---	---
Cities, towns, and villages.....	---	23	(*)	23	23	---	---	---	---	---	---	---
School districts.....	---	999	19.04	642	564	12	66	9	305	11	30	2
Other civil divisions.....	50,100	162	3.23	156	132	12	62	1	---	3	2	2
BOWIE	19,372	277	14.30	255	255	---	4	8	---	4	4	2
County.....	---	493	(*)	162	162	---	---	---	305	2	24	---
Cities, towns, and villages.....	---	67	(*)	65	65	---	---	---	---	---	---	---
School districts.....	---	---	---	---	---	---	---	---	---	---	---	---
Other civil divisions.....	---	---	---	---	---	---	---	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
	Estimated population	Total	Per capita	Taxes				Special assessments and es-cheats	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, and interest	Earnings of general depart-ments	Earn-ings of public service enter-prises
				Total	General property	Poll	Li-censes and per-mits							
BRAZORIA.....	23,500	\$1, 046	\$44. 51	\$877	\$836	\$1 1	\$40 40		\$1 1	\$117		\$18 7	\$24 1	\$9 4
County.....	23,500		10. 13	229	188								17	
Cities, towns, and villages.....	5, 902	59	10. 00	38	38					117		1	6	
School districts.....		398	(⁶)	274	274									
Other civil divisions.....	351	351	(⁶)	336	336							10		5
BRAZOS.....	21,835	460	21. 07	286	236	1	49	\$1	2	125		4	1	41
County.....	21,835		6. 14	133	88	1	44		1					
Cities, towns, and villages.....	7, 814	100	12. 80	55	50		5	1	1			2		41
School districts.....		224	(⁶)	96	96					125		2	1	
Other civil divisions.....	2	2	(⁶)	2	2									
BREWSTER.....	6, 900	173	25. 07	115	99		16			31	\$1		11	15
County.....	6, 900	66	9. 57	55	39		16						11	
Cities, towns, and villages.....	3, 465	35	10. 01	19	19						1			15
School districts.....		72	(⁶)	41	41					31				
Other civil divisions.....			(⁶)											
BRISCOE.....	6, 000	143	23. 83	94	84		10	1		38		1		9
County.....	6, 000	25	4. 17	25	15		10							
Cities, towns, and villages.....	1, 818	19	10. 45	9	9			1						
School districts.....		88	(⁶)	49	49					38		1		9
Other civil divisions.....	11	11	(⁶)	11	11									
BROOKS.....	6, 100	116	19. 02	80	72		8			27			9	
County.....	6, 100	67	10. 98	59	51		8						8	
School districts.....		49	(⁶)	21	21					27			1	
BROWN.....	27, 200	806	29. 63	519	458	2	59	1	3	151		16	15	101
County.....	27, 200	227	8. 35	212	153	1	58		1				5	
Cities, towns, and villages.....	14, 635	178	12. 16	71	69	1	1	1	2			9	2	93
School districts.....		313	(⁶)	156	156					151		2	4	
Other civil divisions.....		88	(⁶)	80	80									8

BURLESON.....	20,400	327	16.03	206	191	1	17	112	2	4	---
County.....	20,400	103	5.05	101	83	1	17	---	2	---	---
Cities, towns, and villages.....	4,011	33	8.23	33	33	---	---	---	---	4	---
School districts.....	---	177	(⁶)	61	61	---	---	112	---	---	---
Other civil divisions.....	---	14	(⁵)	14	14	---	---	---	---	---	---
BURNET.....	10,500	178	16.95	105	91	---	14	59	6	7	---
County.....	10,500	52	4.95	46	32	---	14	---	---	5	---
Cities, towns, and villages.....	1,920	7	3.65	7	7	---	---	---	---	---	---
School districts.....	---	102	(⁶)	35	35	---	---	59	6	2	---
Other civil divisions.....	---	17	(⁵)	17	17	---	---	---	---	---	---
CALDWELL.....	32,500	657	20.22	470	418	1	51	152	4	28	---
County.....	32,500	155	4.77	82	82	1	51	---	3	15	---
Cities, towns, and villages.....	10,337	72	6.97	62	62	---	---	---	---	10	---
School districts.....	---	327	(⁶)	171	171	---	---	152	1	3	---
Other civil divisions.....	---	103	(⁵)	103	103	---	---	---	---	---	---
CALHOUN.....	5,500	211	38.36	159	148	---	11	29	9	7	2
County.....	5,500	104	18.91	89	78	---	11	---	9	6	---
Cities, towns, and villages.....	1,780	20	11.24	13	13	---	5	---	---	---	2
School districts.....	---	57	(⁶)	27	27	---	---	29	---	1	---
Other civil divisions.....	---	30	(⁵)	30	30	---	---	---	---	---	---
CALLAHAN.....	12,900	326	25.27	202	172	1	29	88	1	13	22
County.....	12,900	111	8.60	102	72	1	29	---	1	8	---
Cities, towns, and villages.....	4,779	45	9.42	19	19	---	---	---	---	4	22
School districts.....	---	155	(⁶)	66	66	---	---	88	---	1	---
Other civil divisions.....	---	15	(⁵)	15	15	---	---	---	---	---	---
CAMERON.....	77,540	3,307	42.65	2,162	2,045	3	114	396	28	93	567
County.....	77,540	774	9.98	625	514	2	110	73	12	57	---
Cities, towns, and villages.....	56,621	789	13.93	425	425	1	4	---	3	29	325
School districts.....	---	926	(⁶)	588	588	---	---	323	9	6	---
Other civil divisions.....	---	818	(⁵)	518	518	---	50	---	4	4	242
CAMP.....	10,063	244	24.25	148	132	1	15	77	1	8	10
County.....	10,063	108	10.73	86	86	1	15	---	---	9	---
Cities, towns, and villages.....	2,640	39	14.77	28	28	---	---	77	---	1	10
School districts.....	---	97	(⁶)	18	18	---	---	---	---	---	---
CARSON.....	8,500	470	55.29	404	366	1	37	39	8	6	13
County.....	8,500	159	21.88	177	149	1	36	---	4	5	---
Cities, towns, and villages.....	3,609	82	14.41	38	38	---	1	---	---	---	13
School districts.....	---	232	(⁶)	188	188	---	---	39	4	1	---
CASS.....	30,030	353	11.75	166	149	1	16	167	1	12	4
County.....	30,030	70	2.33	56	39	1	16	---	---	11	---
Cities, towns, and villages.....	3,572	17	4.76	13	13	---	---	---	---	---	4
School districts.....	---	210	(⁶)	41	41	---	---	167	1	1	---
Other civil divisions.....	---	56	(⁵)	56	56	---	---	---	---	---	---

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, rents, and interest	Earnings of general depart-ments	Earn-ings of public service enter-prises
				Total	General property	Poll	Li-censes and per-mits							
CASTRO.....	5,200	\$131	\$24.81	\$140	\$123		\$17			\$23		\$6	\$2	\$5
County.....	5,200	54	10.33	50	33		17					4		5
Cities, towns, and villages.....	823	12	14.43	7	7					23		2	2	
School districts.....		115	(¹)	83	83									
CHAMBERS.....	6,000	213	35.50	181	127		54			21		2	9	
County.....	6,000	90	15.00	79	25		54					2	9	
Cities, towns, and villages.....		69	(¹)	48	48					21				
School districts.....		54	(¹)	54	54									
Other civil divisions.....														
CHEROKEE.....	44,100	805	18.25	479	423	\$2	54		\$4	252	\$7	1	3	59
County.....	44,100	142	3.22	141	88	1	52		1					
Cities, towns, and villages.....	11,660	146	12.52	82	79	1	2		3	252	7	1	2	50
School districts.....		411	(¹)	150	150								1	
Other civil divisions.....		106	(¹)	106	106									
CHILDRESS.....	16,900	479	28.34	299	267	1	31		2	101		9	17	51
County.....	16,900	154	9.11	132	101	1	30		1			5	16	
Cities, towns, and villages.....	7,163	121	16.89	67	66		1		1			2	2	51
School districts.....		204	(¹)	100	100					101		2	1	
Other civil divisions.....														
CLAY.....	14,545	408	28.05	295	268	1	26	\$1	2	89		7	4	10
County.....	14,545	108	7.43	104	78	1	25		2				1	
Cities, towns, and villages.....	3,372	27	8.01	15	15							1	1	10
School districts.....		189	(¹)	94	94					89		5	1	
Other civil divisions.....		84	(¹)	82	81		1	1					1	
COCHRAN.....	2,300	107	46.52	72	68		4			34		1		
County.....	2,300	45	19.57	44	40		4					1		
School districts.....		62	(¹)	28	28					34				

COKE	5,400	24.07	74	66	8	8	37	13	6
County.....	5,400	7.73	31	23	8	8	37	11	6
Cities, towns, and villages.....	4,400	12	6	0	0	0	0	0	0
School districts.....	1,161	10.34	30	30	0	0	0	2	0
Other civil divisions.....	0	(9)	7	7	0	0	0	0	0
COLEMAN	24,500	23.14	383	322	1	1	60	4	98
County.....	24,500	5.47	134	65	1	1	60	1	17
Cities, towns, and villages.....	8,194	17.94	45	45	0	0	0	1	1
School districts.....	0	(9)	158	158	0	0	0	2	2
Other civil divisions.....	0	(9)	64	64	0	0	0	0	0
COLLIN	46,180	23.58	704	635	4	2	293	4	55
County.....	46,180	3.59	166	87	2	2	293	1	10
Cities, towns, and villages.....	14,557	10.79	98	95	1	1	0	1	3
School districts.....	0	(9)	215	215	0	0	0	2	18
Other civil divisions.....	0	(9)	238	238	0	0	0	0	0
COLLINGSWORTH	15,400	18.77	164	139	1	1	103	1	3
County.....	15,400	5.13	76	51	1	1	103	2	17
Cities, towns, and villages.....	3,996	8.26	16	16	0	0	0	0	0
School districts.....	0	(9)	72	72	0	0	0	1	1
Other civil divisions.....	0	0	0	0	0	0	0	0	0
COLORADO	19,100	22.15	286	246	1	1	104	2	8
County.....	19,100	6.34	116	76	1	1	104	0	0
Cities, towns, and villages.....	5,653	11.68	41	41	0	0	0	1	13
School districts.....	0	(9)	76	76	0	0	0	2	1
Other civil divisions.....	0	(9)	53	53	0	0	0	0	0
COMAL	12,500	27.44	233	200	2	2	52	4	24
County.....	12,500	9.28	107	76	1	1	52	1	7
Cities, towns, and villages.....	6,242	19.87	79	77	2	2	52	2	13
School districts.....	0	(9)	47	47	0	0	0	1	24
Other civil divisions.....	0	0	0	0	0	0	0	0	0
COMANCHE	18,430	24.04	261	234	1	1	137	3	21
County.....	18,430	6.35	98	72	1	1	137	1	18
Cities, towns, and villages.....	4,569	14.01	64	42	0	0	0	2	3
School districts.....	0	(9)	101	101	0	0	0	0	0
Other civil divisions.....	0	(9)	19	19	0	0	0	0	0
CONCHO	8,000	20.50	114	101	1	1	46	1	3
County.....	8,000	5.88	46	33	1	1	46	1	3
Cities, towns, and villages.....	1,194	5.03	3	3	0	0	0	0	0
School districts.....	0	(9)	53	53	0	0	0	0	0
Other civil divisions.....	0	(9)	12	12	0	0	0	0	0
COOKE	24,136	26.23	439	387	52	2	144	4	44
County.....	24,136	7.87	151	99	52	2	144	3	36
Cities, towns, and villages.....	9,459	13.32	124	124	0	0	0	1	8
School districts.....	0	(9)	141	141	0	0	0	0	0
Other civil divisions.....	0	(9)	23	23	0	0	0	0	0

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
CORVELL	19,999	\$349	\$17.45	\$69	\$143	\$1	\$25	\$1	\$1	\$139		\$4	\$19	\$16
County	93	79	4.65	12	54	1	25	1	1				13	16
Cities, towns, and villages	29	29	9.64	78	11					139		4	6	
School districts	3,007	227	(⁶)		78									
COTLE	9,800	307	31.33	223	207	1	15	7		57		1	1	18
County	146	146	14.90	145	129	1	15					1	1	
Cities, towns, and villages	2,802	42	14.99	16	16			7				1		18
School districts	119	119	(⁶)	62	62					57				
CRANE	2,600	165	63.46	156	129	1	26			7		1	1	
County	109	107	41.92	80	80	1	26					1	1	
School districts	56	56	(⁶)	49	49					7				
CROCKETT	2,800	130	46.43	105	94		11					3	2	
County	69	69	54	65	54		11			20		2	2	
School districts	61	61	(⁶)	40	40					20		1		
CROSBY	11,900	296	24.87	187	169		18			72		2	13	22
County	68	57	5.71	39	39		18						11	
Cities, towns, and villages	3,354	49	14.61	26	26								1	22
School districts	164	164	(⁶)	90	90					72		1	1	
Other civil divisions	15	15	(⁶)	14	14							1		
CULBERSON	1,300	73	56.15	57	50		7			5			9	
County	52	52	40.00	41	34		7					2	9	
School districts	21	21	(⁶)	16	16					5		2		
DALLAM	8,400	321	38.21	293	235	1	27	3	1	33		3	15	3
County	122	107	14.52	107	79	1	27		1			2	12	
Cities, towns, and villages	46	46	8.52	39	39			3						3
School districts	5,402	153	(⁶)	117	117			3		33		1	2	

DALLAS.....	18,202	52,71	13,370	13,149	221	613	150	1,302	\$33	365	723
County.....	345,300	8,317	3,061	2,887	174	613	150	945	20	344	256
Cities, towns, and villages.....	288,067	37,69	7,065	7,018	47	613	150	357	13	20	450
School districts.....	2,829	(6)	2,828	2,828						1	17
Other civil divisions.....											
DAWSON.....	15,200	18,16	174	147	1	26	2	92			8
County.....	15,200	4,28	60	59	1	26	1				5
Cities, towns, and villages.....	3,528	27,7	28	26			1				
School districts.....	164	(6)	89	89				92			3
Other civil divisions.....											
DEAF SMITH.....	6,400	37,97	189	162				28		2	6
County.....	6,400	16,72	101	74	27					1	5
Cities, towns, and villages.....	2,458	13,83	16	16							18
School districts.....	102	(6)	72	72				28		1	
Other civil divisions.....											
DELTA.....	13,138	22,76	103	188	1	4		89		1	16
County.....	13,138	10,20	119	115		4				1	14
Cities, towns, and villages.....	2,023	9,39	18	17	1						1
School districts.....	143	(6)	53	53				89			
Other civil divisions.....	3	(6)	3	3							
DENTON.....	32,822	29,04	598	451	3	54	5	196		2	26
County.....	32,822	5,58	164	109	2	54	4			1	15
Cities, towns, and villages.....	13,419	21,76	73	71	1	1	1			1	216
School districts.....	385	(6)	178	178				196		1	10
Other civil divisions.....	93	(6)	93	93							
DE WITT.....	27,441	21,57	367	312	1	54	2	161	9	8	26
County.....	27,441	5,47	133	78	1	54	1			1	15
Cities, towns, and villages.....	6,954	12,22	54	54			1			3	19
School districts.....	85	(6)	120	120				161	9	4	3
Other civil divisions.....	60	(6)	60	60							
DICKENS.....	9,100	32,20	171	155	3	13		70		1	8
County.....	9,100	11,21	94	78	3	13				8	43
Cities, towns, and villages.....	1,899	28,44	11	11						1	43
School districts.....	136	(6)	65	65				70			
Other civil divisions.....	1	(6)	1	1							
DIMMIT.....	9,400	25,21	169	147				60		1	7
County.....	9,400	109	109	87	22	22					
Cities, towns, and villages.....	4,621	5,19	17	17	17			60		1	7
School districts.....	104	(6)	43	43							
Other civil divisions.....											
DONLEY.....	10,600	25,28	177	157	1	19	1	60		1	16
County.....	10,600	74	69	39	1	19	1			1	13
Cities, towns, and villages.....	3,563	12,63	32	32							13
School districts.....	147	(6)	84	84				60		1	2
Other civil divisions.....	2	(6)	2	2							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
DUVAL	12,900	\$368	\$28.53	\$290	\$256	---	\$34	\$2	\$63	---	\$4	\$9	---	
	County	246	19.07	232	198	---	34	---	63	---	3	9	---	
	School districts	122	(9)	58	58	---	---	---	---	---	---	---	---	
EASTLAND	34,156	1,472	43.10	1,183	1,105	\$1	77	2	158	---	6	15	\$107	
	County	34,156	32.21	610	533	1	76	1	---	---	4	7	---	
	Cities, towns, and villages	20,269	332	18.85	273	272	1	---	---	---	---	---	---	
School districts	468	---	(9)	300	300	---	---	---	158	---	2	8	107	
ECTOR	4,500	173	38.44	156	139	---	17	---	7	---	---	10	---	
	County	112	24.89	102	86	---	16	---	---	---	---	10	---	
	Cities, towns, and villages	2,407	16	6.65	16	---	1	---	---	---	---	---	---	
School districts	45	---	(9)	38	38	---	---	---	7	---	---	---	---	
EDWARDS	2,800	113	40.36	76	72	1	3	---	22	---	2	2	11	
	County	53	18.93	51	47	1	3	---	---	---	1	1	---	
	Cities, towns, and villages	17	17.03	5	5	---	---	---	---	---	---	---	---	
School districts	43	---	(9)	20	20	---	---	---	22	---	1	---	11	
ELLIS	53,936	1,235	22.90	848	771	11	66	5	295	\$6	4	32	45	
	County	199	3.69	173	98	9	66	2	---	5	1	18	---	
	Cities, towns, and villages	185	8.72	132	130	2	---	3	---	---	---	4	45	
School districts	21,223	567	(9)	261	261	---	---	---	295	---	1	10	---	
Other civil divisions	284	---	(9)	282	282	---	---	---	---	---	2	---	---	
EL PASO	136,700	4,933	36.09	3,356	3,161	3	192	41	666	14	99	273	484	
	County	1,236	9.17	992	823	3	166	---	90	---	16	142	5	
	Cities, towns, and villages	106,300	3,301	31.35	2,142	2,116	26	---	33	---	14	78	122	
School districts	105,300	296	(9)	142	142	---	---	---	433	---	5	5	479	
Other civil divisions	84	---	(9)	80	80	---	---	---	143	---	---	---	---	

ERATH.....	20,804	471	22.64	277	241	1	35	1	140	5	12	36
County.....	20,804	93	4.47	59	59	1	35	1	1	2	1	1
Cities, towns, and villages.....	6,215	106	17.06	64	64				140	2	7	36
School districts.....		253	(^a)	105	105					1		
Other civil divisions.....		19	(^a)	19	19							
FALLS.....	39,200	702	17.91	401	359	1	41	2	227	9	22	41
County.....	39,200	162	4.13	147	107	1	39	1		5	6	
Cities, towns, and villages.....	7,524	130	16.62	75	73		2	1		3	10	41
School districts.....		341	(^a)	110	110				227	1	3	
Other civil divisions.....		69	(^a)	69	69							
FANNIN.....	41,163	799	19.41	479	427	3	49	5	239	4	24	48
County.....	41,163	168	4.08	149	99	2	48	4		3	12	
Cities, towns, and villages.....	12,318	131	10.63	82	80	1	1	1				48
School districts.....		394	(^a)	142	142				239	1		
Other civil divisions.....		106	(^a)	106	106							
FAYETTE.....	30,800	528	17.14	317	258	3	56	7	158	19	18	6
County.....	30,800	169	5.49	135	78	2	55	3		15	16	
Cities, towns, and villages.....	5,714	59	10.33	44	42	1	1	7		1	1	6
School districts.....		230	(^a)	69	69				158	2		
Other civil divisions.....		70	(^a)	69	69					1		
FISHER.....	14,000	270	19.29	194	178		16	1	61		3	11
County.....	14,000	126	9.00	123	107		16	1			2	
Cities, towns, and villages.....	2,815	23	8.17	11	11				61		1	11
School districts.....		121	(^a)	60	60							
FLOYD.....	12,900	305	23.64	208	183	1	24		85	1	7	4
County.....	12,900	67	5.19	67	42	1	24					
Cities, towns, and villages.....	4,103	21	5.12	14	14						3	4
School districts.....		217	(^a)	127	127				85	1	4	
FOARD.....	6,600	261	39.55	188	156		32	1	42	3	21	6
County.....	6,600	113	8.1	81	81		32			3		
Cities, towns, and villages.....	1,946	38	19.53	32	32				42			6
School districts.....		85	(^a)	43	43							
FORT BEND.....	30,900	718	23.24	488	418	9	61		161	9	10	
County.....	30,900	200	6.47	192	122	9	61			4	4	
Cities, towns, and villages.....	3,373	27	8.00	22	22						5	
School districts.....		375	(^a)	158	158				161	5	1	
Other civil divisions.....		116	(^a)	116	116							
FRANKLIN.....	8,494	145	17.07	78	69	1	8		54	3	10	
County.....	8,494	61	7.18	55	46	1	8				6	
Cities, towns, and villages.....	1,222	12	9.82	6	6				54	2	4	
School districts.....		71	(^a)	16	16					1		
Other civil divisions.....		1	(^a)	1	1							

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, licenses, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
FREESTONE	22,589	\$485	\$21.47	\$279	\$252	\$2	\$25		\$2	\$130		\$5	\$30	\$39
County	22,589	200	8.85	168	142	1	25		2			2	28	39
Cities, towns, and villages	5,660	70	12.37	31	30	1				130		3	2	
School districts		215	(^c)	80	80									
Frio	9,400	239	25.43	166	140	1	25			64		1	2	6
County	9,400	90	9.57	89	63	1	25					1		
Cities, towns, and villages	3,465	17	4.91	11	11					64			2	6
School districts		122	(^c)	56	56									
Other civil divisions		10	(^c)	10	10									
GAINES	3,100	79	25.48	58	51		7			15			4	2
County	3,100	44	14.19	40	33		7						4	
Cities, towns, and villages	505	5	9.90	3	3					15				2
School districts		30	(^c)	15	15									
GALVESTON	66,300	3,404	51.34	2,216	2,089	4	123		14	385	\$52	117	311	309
County	66,300	659	9.94	582	464	4	114		2			31	44	
Cities, towns, and villages	57,934	2,577	44.48	1,527	1,518		9		12	326	52	85	266	309
School districts		105	(^c)	104	104					59		1	1	
Other civil divisions		3	(^c)	3	3									
GARZA	5,800	180	31.03	120	119		1			48		1	11	
County	5,800	70	12.07	60	59		1						10	
Cities, towns, and villages	1,668	11	6.59	11	11									
School districts		96	(^c)	46	46					48		1	1	
Other civil divisions		3	(^c)	3	3									
GILLESPIE	11,200	198	17.68	122	92	3	27		2	55	2	2	15	
County	11,200	105	9.38	89	61	1	27		2				14	
Cities, towns, and villages	2,416	10	4.14	10	8	2								
School districts		83	(^c)	23	23					55	2	2	1	

GLASSCOCK	1,400	79	56.43	67	66	2	7	1	4	---
County	1,400	34	24.23	30	23	2	---	---	---	---
School districts	---	45	---	37	37	---	7	1	4	---
GOLIAD	10,200	180	17.65	110	96	14	56	---	1	11
County	10,200	78	7.65	78	64	14	---	---	---	---
Cities, towns, and villages	1,424	21	14.75	8	6	---	2	---	---	11
School districts	---	81	(^a)	24	24	---	56	---	1	---
GONZALES	28,337	454	16.02	237	196	7	---	---	---	---
County	28,337	138	4.87	99	69	34	159	12	38	6
Cities, towns, and villages	5,944	36	6.06	30	30	34	2	2	35	6
School districts	---	237	(^a)	65	65	---	159	10	3	---
Other civil divisions	---	43	(^a)	43	43	---	---	---	---	---
GRAY	25,100	1,064	43.59	885	794	---	---	---	---	96
County	25,100	467	18.61	371	371	91	96	9	6	---
Cities, towns, and villages	14,573	191	13.11	95	85	10	---	8	5	96
School districts	---	436	(^a)	338	338	---	96	1	---	---
GRAYSON	65,843	1,773	26.63	1,131	1,036	3	---	---	---	232
County	65,843	500	7.59	378	378	3	339	16	41	---
Cities, towns, and villages	37,205	539	14.49	276	273	89	---	7	20	---
School districts	---	734	(^a)	385	385	3	6	7	14	232
GREGG	15,778	554	35.11	267	190	77	---	---	---	---
County	15,778	198	12.55	156	85	71	125	5	45	93
Cities, towns, and villages	5,036	181	35.94	62	56	6	---	2	28	---
School districts	---	175	(^a)	49	49	---	125	2	17	93
GRIMES	22,642	472	20.85	315	287	1	---	---	---	5
County	22,642	233	10.29	220	192	27	136	2	13	---
Cities, towns, and villages	5,128	25	4.88	20	20	27	---	1	11	5
School districts	---	214	(^a)	75	75	---	136	1	2	---
GUADALUPE	29,100	591	20.31	313	261	52	---	---	---	91
County	29,100	245	8.42	218	168	50	155	6	24	---
Cities, towns, and villages	5,225	120	22.97	26	24	2	---	2	23	---
School districts	---	226	(^a)	69	69	---	155	1	1	91
HALE	21,900	643	29.36	461	401	6	---	---	---	52
County	21,900	176	8.04	166	106	54	111	6	9	---
Cities, towns, and villages	12,113	155	12.80	99	99	6	---	3	5	---
School districts	---	312	(^a)	196	196	---	111	1	1	52
HALL	18,000	473	26.28	323	284	1	---	---	---	9
County	18,000	96	5.33	78	39	38	115	7	17	---
Cities, towns, and villages	6,557	66	10.07	37	37	---	14	6	16	---
School districts	---	223	(^a)	120	120	---	101	1	1	9
Other civil divisions	---	88	(^a)	88	88	---	---	---	---	---

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Li- censes and per- mits							
HAMILTON	13,523	\$283	\$20.93	\$175	\$148	\$1	\$26			\$78		\$2	\$14	\$14
County	13,523	71	5.25	67	41	1	25					1	3	3
Cities, towns, and villages	3,547	52	14.66	30	29		1						8	14
School districts		160	(⁶)	78	78					78			3	
HANSFORD	3,900	227	60.77	172	153		19			28		4	24	9
County	3,900	78	20.00	71	62		19					1	6	6
Cities, towns, and villages	2,004	41	20.46	15	15		(⁶)			19		2	17	9
School districts		97	(⁶)	75	75							1	1	
Other civil divisions		21	(⁶)	11	11									
HARDMAN	14,900	357	23.96	248	224	1	23			95		3	4	7
County	14,900	104	6.98	101	77	1	23					3	2	7
Cities, towns, and villages	6,074	51	8.40	42	42					95			2	
School districts		202	(⁶)	105	105								2	
HARDIN	13,936	409	29.35	317	291		26		\$1	81		3	7	
County	13,936	106	7.61	100	74		26		1				5	
Cities, towns, and villages		237	(⁶)	151	151					81		3	2	
School districts		66	(⁶)	66	66									
Other civil divisions														
HARRIS	388,800	18,444	47.44	13,970	13,747		223	\$23	121	1,305	\$105	630	487	1,803
County	388,800	2,882	7.41	2,690	2,587		153		13			27	82	
Cities, towns, and villages	323,911	5,084	24.96	5,983	5,913		70	23	108		105	433	190	1,242
School districts		912	(⁶)	4,340	4,340					1,305		432	215	
Other civil divisions		1,566	(⁶)	957	957							48	561	
HARRISON	49,900	892	17.88	491	420	2	69	2	10	281		4	30	74
County	49,900	272	5.45	254	186	1	67		2			2	18	
Cities, towns, and villages	16,500	246	14.91	147	144	1	2	2	8			2	13	74
School districts		374	(⁶)	90	90					281			1	

HARTLEY	2, 400	55	22.92	49	42	7	7	42	38	6	6
County	2, 400	51	21.25	45	4	7	7	4	38	6	6
Other civil divisions		4	(⁴)	4							
HASKELL	17, 100	378	22.11	229	212	17	1	113	1	6	28
County	17, 100	119	6.96	98	98	17	1			3	3
Cities, towns, and villages	4, 288	52	12.13	21	21	21				3	28
School districts		207	(⁴)	93	93			113	1		
HAYS	14, 915	319	21.39	187	157	29	1	83	1	2	10
County	14, 915	116	7.76	105	76	28	1			8	8
Cities, towns, and villages	5, 134	33	13.44	33	33	1				2	2
School districts		130	(⁴)	44	44			83	1		35
Other civil divisions		4	(⁴)	4	4					2	2
HEMPHILL	4, 700	211	44.89	161	142	17				10	5
County	4, 700	101	21.49	90	72	17		22		6	5
Cities, towns, and villages	2, 068	35	16.92	20	19	1				2	13
School districts		75	(⁴)	51	51			22		2	
Other civil divisions		(⁴)	(⁴)								
HENDERSON	31, 000	623	20.10	402	341	58				1	21
County	31, 000	178	5.74	157	98	58		4		17	
Cities, towns, and villages	4, 342	52	11.96	52	52					4	
School districts		269	(⁴)	69	69			195		1	
Other civil divisions		124	(⁴)	124	124						
HIDALGO	77, 004	3, 946	51.24	2, 813	2, 697	115	178	13	442	4	204
County	77, 004	613	7.96	472	358	113		10		23	105
Cities, towns, and villages	42, 633	497	11.66	369	367	2	3			2	17
School districts		1, 287	(⁴)	751	751	1				1	34
Other civil divisions		1, 569	(⁴)	1, 221	1, 221		176			49	55
HILL	43, 036	984	22.17	570	513	56				21	54
County	43, 036	181	4.21	133	76	56		2		10	37
Cities, towns, and villages	14, 716	163	11.08	81	81			1		8	8
School districts		461	(⁴)	207	207			242		8	9
Other civil divisions		149	(⁴)	149	149						
HOCKLEY	10, 900	292	26.79	219	199	19				1	6
County	10, 900	76	6.97	72	52	19				4	4
Cities, towns, and villages	1, 661	19	11.44	11	11					2	6
School districts		197	(⁴)	136	136			60		1	
HOOD	6, 779	166	24.49	86	62	24	8			3	1
County	6, 779	37	5.46	37	24	13		52			16
Cities, towns, and villages	1, 314	22	16.74	6	6						
School districts		76	(⁴)	23	23			52			1
Other civil divisions		31	(⁴)	20	9	11	8			3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

	Estimated population ¹	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and seizures	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Poll	Licenses and permits								
COUNTY AND OTHER CIVIL DIVISIONS															
HOPKINS															
County	28,410	\$588	\$19.99	\$325	\$262	\$3	\$60		\$1	\$200	\$1	\$2	\$22	\$37	
Cities, towns, and villages	224	75	7.62	203	140	3	60					1	19		
School districts	6,455	83	12.86	46	46									37	
Other civil divisions	1	280	(²)	75	75					200	1		3		
HOUSTON															
County	30,300	494	16.30	273	247	1	25			214		2	2	3	
Cities, towns, and villages	75	75	2.48	74	48	1	25					1			
School districts	5,970	32	5.36	29	29									3	
Other civil divisions	103	284	(²)	67	67					214		1	2		
HOWARD															
County	25,600	642	25.08	382	332	1	49	4		98		10	36	112	
Cities, towns, and villages	180	180	7.03	150	102	1	47	2				1	27		
School districts	16,020	212	13.23	91	89		2					5	2	112	
Other civil divisions		250	(²)	141	141					98		4	7		
HUDSPETH															
County	4,200	180	42.86	166	160		6			12		1	1		
School districts	4,200	56	13.33	55	49		6								
Other civil divisions		87	(²)	24	24					12		1			
HUNT															
County	49,016	1,290	26.32	714	644	3	67	10		282		10	46	228	
Cities, towns, and villages	49,016	347	7.08	325	281	1	63	6				3	13		
School districts	20,890	443	21.21	186	180	2	4	4				2	23	228	
Other civil divisions		500	(²)	203	203					282		5	10		
HUTCHINSON															
County	17,300	803	46.42	711	665	1	45			66		7	19		
Cities, towns, and villages	17,300	440	25.43	418	373	1	44					5	17		
School districts	6,909	75	10.86	74	73		1					2	1		
Other civil divisions		288	(²)	219	219					66					

IRON	2,100	86	40.95	66	69	7			19		1		
County	2,100	33	15.71	33	26	7							
Cities, towns, and villages	684	1	(1)	32	32				19				
School districts		52											
JACK	9,046	265	29.29	181	161	20			69		2	1	12
County	9,046	89	9.84	88	68	20					1		
Cities, towns, and villages	1,837	27	14.70	15	15								12
School districts		149	(1)	78	78				69		1		
JACKSON	10,980	345	31.42	249	229	18					5	20	8
County	10,980	137	12.48	115	96	18		1	62		2	19	
Cities, towns, and villages	2,378	24	10.09	16	15	1							8
School districts		132	(1)	67	67	(1)			62		2	1	
Other civil divisions		52	(1)	51	51						1		
JASPER	17,300	368	22.72	231	211	19			119	1	3	23	15
County	17,300	78	4.51	75	55	1		1			1		
Cities, towns, and villages	4,577	27	5.90	12	12	19							15
School districts		248	(1)	105	105				119	1	1	22	
Other civil divisions		40	(1)	39	39								
JEFF DAVIS	1,900	65	34.21	54	50	4			11				
County	1,900	34	17.89	34	30	4							
School districts		31	(1)	20	20				11				
JEFFERSON	143,700	5,870	40.85	4,202	3,963	207	\$4	32	731	1	122	227	551
County	143,700	1,066	7.42	894	695	2		11			13	148	
Cities, towns, and villages	118,127	3,037	25.71	1,970	1,960	10	4	21	359	1	85	46	551
School districts		1,540	(1)	1,111	1,111				372		24	33	
Other civil divisions		227	(1)	227	227								
JIM HOGG	5,400	81	15.00	54	44	10			25			1	
County	5,400	39	7.22	37	27	10		1				1	
School districts		42	(1)	17	17				25				
JIM WELLS	14,600	322	22.05	225	203	21			69	1	5		22
County	14,600	114	7.81	111	89	21					3		
Cities, towns, and villages	4,239	48	11.32	24	24					1	1		22
School districts		190	(1)	80	80				69		1		
Other civil divisions		10	(1)	10	10								
JOHNSON	33,317	930	27.91	611	554	55			172	4	12	40	91
County	33,317	297	8.61	254	193	54					3	30	
Cities, towns, and villages	13,180	266	16.21	146	146	1					7	2	91
School districts		343	(1)	193	193				172	4	2	8	
Other civil divisions		33	(1)	13	13								

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, and interest	Earnings of general departments	Earn-ings of public-service enterprises
				Total	General property	Poll	Li-censes and per-mits							
JONES	24,600	\$652	\$26.50	\$431	\$386	\$1	\$44		\$1	\$149		\$4	\$22	\$45
County	151	151	6.14	132	88	1	43		1			3	15	45
Cities, towns, and villages	24,600	143	16.79	93	92		1			149		1	5	
School districts	8,516	295	(6)	143	143								2	
Other civil divisions		63	(6)	63	63									
KARNES	24,100	468	19.42	293	257	1	35	\$3	3	126		2	13	28
County	24,100	125	5.19	112	76	1	35		2			1	10	
Cities, towns, and villages	24,100	65	13.30	32	32			3	1				1	28
School districts	4,887	211	(6)	82	82					126		1	2	
Other civil divisions		67	(6)	67	67									
KAUFMAN	40,905	888	21.71	510	455	3	52		4	222	\$1	7	30	114
County	40,905	153	3.74	119	68	1	50		2			6	26	
Cities, towns, and villages	40,905	227	15.82	110	106	2	2		2			1	1	114
School districts	14,348	358	(6)	131	131					222			3	
Other civil divisions		150	(6)	150	150									
KENDALL	5,000	115	23.00	83	62	1	20		1	23		3		5
County	5,000	43	8.60	39	18	1	20		1			3		
Cities, towns, and villages	1,117	11	9.85	6	6									5
School districts		42	(6)	19	19					23				
Other civil divisions		19	(6)	19	19									
KENEDY	701	14	19.97	11	10		1			2			1	
County	701	12	17.12	11	10		1						1	
School districts		2	(6)							2				
KENT	3,900	156	40.00	111	88		43			32		1	12	
County	3,900	76	19.49	64	21		43						12	
Cities, towns, and villages	3,900	3	4.82	3	3									
School districts	623	54	(6)	21	21							1		
Other civil divisions		23	(6)	23	23					32				

KERR.	10,900	314	28.81	196	154	1	41	2	53	5	5	12	43
County	10,900	102	9.36	90	40	1	40	2	5	5	5	12	41
Cities, towns, and villages	4,546	95	20.90	42	1		1		53				
School districts		104	(9)	51									
Other civil divisions		13	(9)	13									
KIMBLE.	4,200	149	35.48	105	86	1	18	1	24	1	1	9	9
County	4,200	72	17.14	61	42	1	18	1				9	
Cities, towns, and villages	1,415	10	13.43	10	10				24				9
School districts		53	(9)	29	29								
Other civil divisions		5	(9)	5	5								
KING.	1,300	68	52.31	51	44		7		8	1	1	8	
County	1,300	39	30.00	23	23		7		8			8	
School districts		29	(9)	21	21								
KINNEY.	4,000	112	28.00	82	66		16	1	16	2	2	7	4
County	4,000	66	16.50	57	41		16	1		1	1	7	
Cities, towns, and villages	1,822	14	7.68	10	10				16				4
School districts		32	(9)	15	15					1			
KLEBERG.	13,300	321	24.14	210	182	5	23	1	54	10	10	10	35
County	13,300	128	9.62	110	82	5	23	1		8	8	9	
Cities, towns, and villages	6,815	71	10.42	35	35				54	2	2	1	35
School districts		122	(9)	65	65								
KNOX.	11,700	314	26.84	198	182		16		75	6	6	14	21
County	11,700	85	7.25	72	56		16			4	4	9	
Cities, towns, and villages	3,166	40	12.63	18	18				75	2	2	4	21
School districts		159	(9)	78	78								
Other civil divisions		30	(9)	30	30								
LAMAR.	48,529	1,202	24.77	711	645	2	64	7	285	3	8	118	70
County	48,529	419	3.63	332	287	2	63	2		2	2	18	
Cities, towns, and villages	17,118	302	17.64	208	207		1	5	285	3	1	18	70
School districts		476	(9)	169	169						5	17	
Other civil divisions		5	(9)	5	5								
LAMB.	20,200	425	21.04	304	272	5	27	3	97	2	2	2	17
County	20,200	76	3.75	44	44	5	27						
Cities, towns, and villages	5,883	60	10.20	39	39			3				1	17
School districts		285	(9)	185	185				97	2	2	1	
Other civil divisions		4	(9)	4	4								
LAMPASAS.	8,677	202	23.28	126	105	1	20		44	2	2	5	25
County	8,677	59	7.15	39	39		20			1	1	2	
Cities, towns, and villages	3,574	52	14.55	27	26	1							25
School districts		88	(9)	40	40				44		1	3	

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
 [Revenue receipts expressed in thousands]

REVENUE RECEIPTS													
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, interests	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll and permits							
LA SALLE	County	\$100	\$11.36	\$38	\$73		\$15					\$1	\$11
	Cities, towns, and villages	57	6.48	56	41		15					1	11
	Cities, towns, and villages	16	5.04	5	5								
	Other civil divisions	27	(¹)	27	27								
LAVACA	County	565	20.51	331	262	\$4	45		\$120	\$2	\$7	51	52
	Cities, towns, and villages	27,550	6.39	125	79	2	44			1	5	45	
	Cities, towns, and villages	8,434	16.48	79	76	2	1			1	1	5	52
	School districts	180	(¹)	57	57				120	1	1	1	
Other civil divisions	70	(¹)	70	70									
LEE	County	228	17.03	119	101	2	16		89	2	2	5	11
	Cities, towns, and villages	13,390	5.08	63	46	1	16				2	3	
	Cities, towns, and villages	2,354	11.47	16	15	1					2		11
	School districts	27	(¹)	30	30				89	2		2	
Other civil divisions	10	(¹)	10	10									
LEON	County	318	15.74	190	169	4	17		1	121		6	
	Cities, towns, and villages	20,200	7.18	138	117	4	17		1			6	
	Cities, towns, and villages	2,273	8.88	2	2								
	School districts	171	(¹)	50	50				121				
LIBERTY	County	665	31.97	524	485		39		5	104	5	13	14
	Cities, towns, and villages	20,800	13.82	310	271		39		5		4	10	
	Cities, towns, and villages	3,384	10.61	22	22						1		14
	School districts	284	(¹)	176	176					104		1	3
Other civil divisions	16	(¹)	16	16									
LIMESTONE	County	991	24.41	666	607	8	51		1	216	4	47	57
	Cities, towns, and villages	40,600	5.49	180	122	7	51		1		2	40	
	Cities, towns, and villages	11,763	13.01	96	95	1							57
	School districts	451	(¹)	226	226					216		2	
Other civil divisions	164	(¹)	164	164								7	

LIPSCOMB	4,700	173	36.81	132	118	14				28		1	2	10
County	8,09	38	8.09	38	24	14								
Cities, towns, and villages	1,965	26	13.23	16	16								2	10
School districts		99	(¹)	68	68					28		1		
Other civil divisions		10	(¹)	10	10									
LIVE OAK	9,800	258	26.33	184	157	25	2	25		53		3	18	
County	9,800	147	15.00	127	100	2	2			127		2	18	
School districts		111	(¹)	57	57					53		1		
LLANO	5,600	130	23.21	89	75	14				32			9	
County	5,600	68	10.36	37	37	14							7	
Cities, towns, and villages	2,124	13	6.12	13	13									
School districts		59	(¹)	25	25					32			2	
LOVING	200	24	120.00	24	21	3								
County	200	23	115.00	23	20	3								
School districts		1	(¹)	1	1									
LUBBOCK	43,900	1,466	33.39	851	751	100	\$5	9		199		7	23	372
County	43,900	256	5.83	245	153	92		1				3	7	
Cities, towns, and villages	27,714	656	23.67	257	249	8	5	8					14	372
School districts		554	(¹)	349	349					199		4	2	
LYNN	13,700	283	20.66	175	157	18				80		1	19	7
County	13,700	78	5.69	61	43	18		1					16	
Cities, towns, and villages	2,646	28	10.58	19	19					80		1	2	7
School districts		177	(¹)	95	95								1	
McCulloch	14,400	445	30.90	238	222	1	15			98		7	9	92
County	14,400	97	6.74	87	71	1		1				3	6	
Cities, towns, and villages	3,983	143	35.90	48	48							3		92
School districts		198	(¹)	96	96					98		1	3	
Other civil divisions		7		7	7									
McLennan	101,400	3,630	35.80	2,562	2,436	2	124	13		435		106	140	374
County	101,400	969	9.56	843	722	2	119	1				19	106	
Cities, towns, and villages	62,706	2,183	34.81	1,489	1,464	5		12		194		84	30	374
School districts		478	(¹)	230	230					241		3	4	
McMullen	1,400	43	30.71	39	39					4				
County	1,400	34	24.29	34	34									
School districts		9	(¹)	5	5					4				
Other civil divisions														
MADISON	12,300	202	16.42	121	120	1							3	7
County	12,300	85	6.91	83	84	1		2		69			1	
Cities, towns, and villages	1,294	14	10.82	4	4			1					2	7
School districts		103	(¹)	34	34					69				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
 [Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assess-ments	High-way priv-ileges, rents, and interest	Earnings of general depart-ments	Earnings of public service enter-prises
				Total	General property	Poll	Li-censes and per-mits							
MARION.....	10,371	\$187	\$18.03	\$109	\$98		\$11			\$64			\$14	
County.....	10,371	90	8.68	80	69		11						10	
Cities, towns, and villages.....	2,329	14	6.01	14	14					64			4	
School districts.....		83	(9)	15	15									
MARTIN.....	6,600	132	20.00	79	71	\$1	7			36			12	\$5
County.....	6,600	38	5.76	26	18	1	7						12	
Cities, towns, and villages.....	1,384	10	7.23	5	5					36				5
School districts.....	81	(9)	(9)	45	45									
Other civil divisions.....	3	3	(9)	3	3									
MASON.....	5,600	109	19.46	76	75	1			\$1	26		\$3	3	
County.....	5,600	40	7.14	37	36	1			1			1	1	
Cities, towns, and villages.....	65	(9)	(9)	36	36					26		1	2	
School districts.....	4	4		3	3							1		
Other civil divisions.....														
MATAGORDA.....	17,900	960	53.63	831	792	2	37		1	91		1	4	32
County.....	17,900	490	27.37	489	451	1	37		1					
Cities, towns, and villages.....	5,388	73	13.35	41	40	1								32
School districts.....	240	(9)	(9)	144	144					91		1	4	
Other civil divisions.....	157	(9)	(9)	157	157									
MAYERICK.....	6,120	198	32.35	189	140	1	18			29		4	6	
County.....	6,120	90	14.71	88	68	1	17					1	3	
Cities, towns, and villages.....	5,059	41	8.10	38	37	1	1					2	1	
School districts.....	67	67	(9)	35	35					29		1	2	
Other civil divisions.....														
MEDINA.....	14,400	312	21.67	179	147	1	31			81		3	10	38
County.....	14,400	133	9.24	123	91	1	31			1		1	8	
Cities, towns, and villages.....	1,093	4	3.66	4	4									
School districts.....	127	(9)	(9)	42	42									
Other civil divisions.....	48	48	(9)	10	10					81		2	2	38

		86	71	15	1	24	\$1	2	11	7
MENARD.	4,700	28.09	132	76	1	1		1	11	7
County	4,700	14.26	67	41	1			1	9	7
Cities, towns, and villages	1,969	8.13	16	9						
School districts		(9)	49	21		24	1	1	2	
MIDLAND.	9,000	45.44	409	298	1	1		1	21	34
County	9,000	17.11	154	110	1				21	
Cities, towns, and villages	5,484	18.78	103	67	1	1		1		34
School districts		(9)	162	111		40				
MILAM.	37,915	12.90	489	336	1	4		4	21	21
County	37,915	5.12	194	125	1	4		3	13	
Cities, towns, and villages	7,771	10.04	78	56				1	8	21
School districts		(9)	128	66		54				
Other civil divisions		(9)	89	89						
MILLS.	8,293	18.09	160	76	15	46		1	9	3
County	8,293	5.91	41	28					8	
Cities, towns, and villages	1,783	7.29	13	10		46		1		3
School districts		(9)	88	40						
MIRABELL.	15,300	23.27	356	200	1	1		3	6	36
County	15,300	6.60	101	69	1			1	5	
Cities, towns, and villages	5,683	13.15	78	40				2		36
School districts		(9)	177	91		85			1	
MONTAGUE.	19,159	27.51	527	290	1	129		6	18	52
County	19,159	6.00	115	70	1			1	12	
Cities, towns, and villages	6,443	14.28	92	36				1	4	52
School districts		(9)	285	149		129		5	2	
Other civil divisions		(9)	35	35						
MONTGOMERY.	14,588	26.67	389	215	4	110		4	37	4
County	14,588	13.50	197	131	4	19		4	32	
Cities, towns, and villages	2,457	13.02	32	15	1			1	5	4
School districts		(9)	160	69		91				
MOORE.	1,700	57.06	97	76	10	7			4	
County	1,700	30.59	52	36	10				2	
School districts		(9)	45	36		7			2	
MORRIS.	10,028	16.06	161	79	11	64		1	5	1
County	10,028	5.19	53	36	11				5	
Cities, towns, and villages	2,167	2.77	6	6				1		
School districts		(9)	87	22		64				
Other civil divisions		(9)	16	15						1
MOTLEY.	7,300	21.10	154	103	1	31			3	5
County	7,300	8.90	65	50	1				3	
Cities, towns, and villages	1,707	7.03	12	7						5
School districts		(9)	77	46		31				

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
NACOGDOCHES	30,600	\$941	\$20.95	\$385	\$308	\$3	\$54		\$4	\$200	\$1	\$2	\$23	\$46
County	30,600	216	7.06	195	139	3	53		2			1	18	
Cities, towns, and villages	6,214	115	18.51	66	65		1		2				1	46
School districts		310	(9)	104	104					200	1	1	4	
NAVARRO	62,200	1,433	23.04	943	872	4	67		8	302	3	13	56	108
County	62,200	218	3.50	187	119	2	66		3				28	
Cities, towns, and villages	21,339	327	15.32	201	198	2	1		5			7	6	108
School districts		640	(9)	313	313					302	3	6	16	
Other civil divisions		248	(9)	242	242								6	
NEWTON	12,600	231	18.33	154	138		16		1	66		3	7	
County	12,600	61	4.84	53	37		16		1			1	6	
School districts		130	(9)	62	62					66		2		
Other civil divisions		40	(9)	39	39								1	
NOLAN	20,800	665	31.97	434	395	1	38		1	97		8	28	97
County	20,800	139	6.68	117	78	1	38					1	21	
Cities, towns, and villages	13,250	256	19.32	148	148				1			4	6	97
School districts		266	(9)	165	165					97		3	1	
Other civil divisions		4	(9)	4	4									
NUECES	56,700	2,585	45.59	1,492	1,391	2	99		\$4	199		11	38	830
County	56,700	611	10.78	579	484	2	93		7				25	
Cities, towns, and villages	36,936	1,058	28.64	331	375		6		4				9	659
School districts		593	(9)	383	383					199		8	3	
Other civil divisions		323	(9)	149	149							2	1	171
OCHILTREE	5,700	253	44.39	188	158	2	28			32		2	1	30
County	5,700	69	12.11	39	39	2	28							
Cities, towns, and villages	2,824	57	20.18	27	27									30
School districts		127	(9)	92	92					32		2	1	

OLDHAM.	1,500	93	62.00	82	74	8	7	2	2
County.....	1,500	31	20.67	30	22	8	1	1	1
Cities, towns, and villages.....	519	5	9.63	3	3	3	7	2	2
School districts.....		57	(¹)	49				1	
ORANGE.	15,149	587	38.75	463	421	31	2	36	14
County.....	15,149	244	16.11	210	179	1	2	19	13
Cities, towns, and villages.....	7,913	92	11.63	83	82	1		8	1
School districts.....		221	(¹)	130	130			9	
Other civil divisions.....		30	(¹)	30	30				
PALO PINTO.	17,576	505	28.73	332	295	37		3	43
County.....	17,576	135	7.68	120	83	37		1	15
Cities, towns, and villages.....	8,406	157	18.68	101	101			2	43
School districts.....		213	(¹)	111	111		97	2	3
PANOLA.	24,500	328	13.39	178	161	16	1	1	4
County.....	24,500	130	5.31	129	112	16	1		
Cities, towns, and villages.....	2,086	17	8.15	8					9
School districts.....		181	(¹)	41	41		135	1	4
PARKER.	18,759	454	24.20	313	266	2	3	2	5
County.....	18,759	147	7.84	141	95	1	2	2	3
Cities, towns, and villages.....	4,912	70	14.25	61	60	1	3	1	4
School districts.....		237	(¹)	111	111			1	2
PARKER.	6,600	221	33.48	173	148	2		2	3
County.....	6,600	71	10.76	67	42	2		1	3
Cities, towns, and villages.....	731	5	6.84	5	5				
School districts.....		145	(¹)	101	101		43	1	
PREOS.	8,500	839	98.71	663	637	1	1	5	30
County.....	8,500	591	63.46	431	395	1	1	2	29
Cities, towns, and villages.....	2,686	32	11.87	210	16	1		1	1
School districts.....		283	(¹)	219	219		31	3	
Other civil divisions.....		13	(¹)	7	7				6
POKE.	17,700	387	21.86	220	210	20	3	4	5
County.....	17,700	160	8.47	142	122	20	3	3	2
Cities, towns, and villages.....	4,165	13	43.78	13	13				38
School districts.....		178	(¹)	67	67		107	1	3
Other civil divisions.....		8	(¹)	8	8				
PORTER.	51,100	2,493	48.79	1,765	1,661	2	10	51	158
County.....	51,100	94	9.47	363	363	2	1	8	112
Cities, towns, and villages.....	48,100	1,238	25.74	810	803	9		34	35
School districts.....		771	(¹)	592	592			9	11

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and seizures	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Poll	Licenses and permits								
PRESIDIO. County Cities, towns, and villages School districts	10,154 10,154 3,909	\$223 100 42 81	\$21.96 9.85 10.74 (^c)	\$126 75 21 30	\$126 75 21 30				\$50			\$10 7 2 1	\$19 18 1	\$18 18	
RAINS. County Cities, towns, and villages School districts	7,114 7,114	117 45 72	16.45 6.33 (^c)	55 35 17	49 32 17	\$6 6			55 55				1 1	6 6	
RANDALL. County Cities, towns, and villages School districts	7,700 7,700 2,821	226 81 44 101	29.35 10.52 15.60 (^c)	172 69 20 71	160 69 20 71	12 12			26 26				2 2	2 2	24 24
REAGAN. County Cities, towns, and villages School districts	3,500 3,500 882	241 117 14 110	68.86 33.43 16.83 (^c)	207 107 5 95	194 94 5 95	13 13	\$1 1		14 14				4 3 1	6 6 9 9	9 9
REAL. County Cities, towns, and villages School districts Other civil divisions	2,300 2,300	51 19 27 5	22.17 8.26 (^c) (^c)	33 14 14 5	33 14 14 5				13 13					5 5	
RED RIVER. County Cities, towns, and villages School districts Other civil divisions	30,923 30,923 4,178	423 100 23 248 52	13.68 3.23 5.51 (^c) (^c)	220 94 5 69 52	194 69 5 69 52	\$2 1 4 1	24 24	1 1	176 176				1 1	7 5 2	18 18

REEVES	6,700	225	33.58	193	168	25	28	4	10
County.....	6,700	55	8.21	55	32	23			
Cities, towns, and villages.....	3,857	30	7.78	30	28	2			
School districts.....		53	(⁶)	53	53		28	4	10
Other civil divisions.....		55	(⁶)	55	55				
REFUGIO	8,300	361	43.49	265	239	26	38	30	15
County.....	8,300	207	24.04	190	165	25	\$1	1	14
Cities, towns, and villages.....	3,538	57	16.11	17	16	1		30	1
School districts.....		95	(⁶)	56	56		38		
Other civil divisions.....		2	(⁶)	2	2				
ROBERTS	1,457	74	50.79	57	51	6	15	1	1
County.....	1,457	33	22.65	31	25	6		1	1
Cities, towns, and villages.....	953	2	2.10	2	2				
School districts.....		39	(⁶)	24	24		15		
ROBERTSON	27,240	474	17.40	283	243	35	163	1	2
County.....	27,240	139	5.10	138	89	14		1	13
Cities, towns, and villages.....	6,020	45	7.48	30	29	1			
School districts.....		245	(⁶)	80	80		163	1	13
Other civil divisions.....		45	(⁶)	45	45				
ROCKWALL	7,658	171	22.33	113	99	14	36		9
County.....	7,658	82	10.71	73	59	14			8
Cities, towns, and villages.....	2,393	19	7.94	8	8			2	9
School districts.....		70	(⁶)	32	32		36		
Other civil divisions.....									
RUNNELS	22,600	552	24.42	340	295	44	144	6	23
County.....	22,600	125	5.53	119	75	1		3	2
Cities, towns, and villages.....	7,582	122	16.09	66	65	1		2	16
School districts.....		271	(⁶)	121	121		144	1	5
Other civil divisions.....		34	(⁶)	34	34				
RUSK	32,600	565	17.33	293	196	95	214	5	31
County.....	32,600	219	6.72	184	88	2			20
Cities, towns, and villages.....	3,558	51	15.19	38	37	1			13
School districts.....		285	(⁶)	71	71		214	5	5
Other civil divisions.....									
SABINE	11,998	232	19.94	143	125	18	73	2	8
County.....	11,998	90	7.50	81	63	18		1	8
Cities, towns, and villages.....	731	11	15.05	5	5				6
School districts.....		106	(⁶)	32	32		73	1	
Other civil divisions.....		25	(⁶)	25	25				

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Poll	Li-censes and permits							
SAN AUGUSTINE		12,471	\$222	\$17.80	\$103	\$98	\$1	\$4			\$84	\$2		\$11	\$22
County		42		3.37	33	28	1	4						9	
Cities, towns, and villages		1,247		25.66	10	10								2	
School districts		114		(5)	26	26				84	2				
Other civil divisions		34		(5)	34	34									
SAN JACINTO		9,711	160	16.48	103	93	2	8		\$1	56				
County		82		8.44	81	71	2	8		1					
School districts		78		(5)	22	22									
SAN PATRICK		28,000	560	21.54	365	322	4	39		1	137		\$4	25	28
County		140		5.38	114	73	4	37		1				24	
Cities, towns, and villages		6,968		12.63	37	35		2			22			1	
School districts		255		(5)	137	137					115		3		
Other civil divisions		77		(5)	77	77									
SAN SABA		10,300	209	20.29	120	110	1	9		1	67			10	11
County		69		6.70	60	50	1	9		1				8	
Cities, towns, and villages		2,732		7.69	10	10								11	
School districts		119		(5)	50	50					67			2	
SCHLEICHER		3,400	76	22.35	61	61					11		4		
County		28		8.24	28	28									
Cities, towns, and villages		1,404		2.85	4	4									
School districts		44		(5)	29	29					11		4		
SCURRY		12,700	301	23.70	174	159	1	14		2	92		6	26	1
County		95		7.48	81	66	1	14		1			4	9	
Cities, towns, and villages		3,552		10.70	19	19				1			1	16	1
School districts		168		(5)	74	74					92		1	1	

SHACKELFORD.....	7,000	316	45.14	253	232		21			29			1	8	25
County.....	7,000	142	20.20	133	117		21						1	8	25
Cities, towns, and villages.....	3,329	42	12.62	17	86					29					
School districts.....		115	(4)	86	17										
Other civil divisions.....		17	(4)	17											
SHELBY.....	28,800	451	15.66	241	219		1						4	8	17
County.....	28,800	95	3.30	83	61		1						3	7	17
Cities, towns, and villages.....	5,053	47	9.30	28	28								1	1	
School districts.....		247	(4)	68	68					178					
Other civil divisions.....		62	(4)	62	62										
SHERMAN.....	2,500	109	43.60	90	78										
County.....	2,500	44	17.60	39	27		12			12			2	5	
Cities, towns, and villages.....	873	5	5.73	5	5								1	4	
School districts.....		60	(4)	46	46					12					
Other civil divisions.....													1		
SMITH.....	54,200	1,332	24.58	812	702		108			294			5	105	104
County.....	54,200	267	4.93	214	110		2							53	
Cities, towns, and villages.....	20,061	515	25.67	354	348								4	42	104
School districts.....		512	(4)	206	206					1			1	10	
Other civil divisions.....		38	(4)	38	38										
SOMERVILLE.....	3,016	59	19.56	36	28		8						1	5	
County.....	3,016	28	9.28	23	15		8			17				5	
Cities, towns, and villages.....	983	1	1.02	1	1								1		
School districts.....		30	(4)	12	12					17					
Other civil divisions.....															
STAR.....	11,500	138	12.00	47	47					74			1	10	6
County.....	11,500	38	3.30	28	28									10	
Cities, towns, and villages.....	2,253	9	3.94	3	3										6
School districts.....		91	(4)	16	16					74			1		
Other civil divisions.....															
STEPHENS.....	16,800	684	40.71	581	527		1			81			10	10	
County.....	16,800	321	19.11	307	253		1						8	6	
Cities, towns, and villages.....	7,569	107	14.14	105	105										
School districts.....		256	(4)	169	169					81			2	4	
Other civil divisions.....															
STERLING.....	1,500	63	42.00	53	43		5						2		
County.....	1,500	24	22.67	32	27		5			8			2		
School districts.....		29	(4)	21	21										
Other civil divisions.....															
STONEWALL.....	5,900	137	23.22	72	66								4	7	4
County.....	5,900	39	6.61	36	34		6			50			2	7	
Cities, towns, and villages.....	769	7	9.10	3	3										4
School districts.....		89	(4)	37	37					50			2		
Other civil divisions.....		2	(4)	2	2										

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												Earnings of public service enterprises
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	
				Total	General property	Poll	Licenses and permits							
SUTTON	3,000	\$125	\$41.67	\$105	\$97		\$8			\$11		\$3	\$6	
County.....	3,000	68	22.67	63	55		8			4		1	4	
Cities, towns, and villages.....	1,942	8	4.12	6	6								2	
School districts.....		49	(^c)	36	36					11		2		
SWISHER	7,900	278	35.64	150	128		21			70			5	\$53
County.....	7,900	58	7.44	56	34		21						2	
Cities, towns, and villages.....	2,926	73	24.95	19	19					1			1	53
School districts.....		147	(^c)	75	75					70			2	
TARRANT	205,200	9,441	46.01	6,720	6,505		201	\$464	\$115	680	\$8	236	245	973
County.....	205,200	1,510	7.36	1,428	1,224		14		24			21	37	
Cities, towns, and villages.....	171,832	4,827	28.09	2,999	2,978		21	464	91		8	139	153	973
School districts.....		2,799	(^c)	2,012	2,012					680		52	55	
Other civil divisions.....		305	(^c)	281	281							24		
TAYLOR	43,900	1,547	35.24	1,055	968		87		4	210		21	49	208
County.....	43,900	333	7.59	286	204		82		3			10	36	
Cities, towns, and villages.....	27,899	703	25.20	475	470		5					10	7	208
School districts.....		504	(^c)	287	287					210		1	6	
Other civil divisions.....		7	(^c)	7	7									
TERRELL	2,800	87	31.07	61	53		8			14		1	11	
County.....	2,800	46	16.43	35	27		8						11	
School districts.....		41	(^c)	26	26					14		1		
TERRY	10,000	211	21.10	133	117		15			55			2	21
County.....	10,000	54	5.40	53	37		15						1	
Cities, towns, and villages.....	2,231	25	11.21	4	4								21	21
School districts.....		132	(^c)	76	76					55			1	

THROCKMORTON.....	5,500	203	36,91	163	151	2	10	36						4
County.....	5,500	107	19,45	107	95	2	10							4
Cities, towns, and villages.....	1,135	8	7,05	4	4									
School districts.....		88	(^c)	52	52			36						
TITUS.....	16,003	301	18,81	168	137	2	19	110						
County.....	16,003	112	7,00	102	82	1	19							15
Cities, towns, and villages.....	3,541	37	10,45	17	16	1								4
School districts.....		152	(^c)	39	39			110						3
TOM GREEN.....	38,600	1,070	27,02	852	768	2	82	155						3
County.....	38,600	268	6,77	262	186	2	74							2
Cities, towns, and villages.....	27,900	288	10,32	257	257		8							3
School districts.....		514	(^c)	325	325			155						26
TRAVIS.....	81,200	3,506	43,18	1,768	1,632	3	133	331						1,193
County.....	81,200	695	7,33	565	437	3	125							17
Cities, towns, and villages.....	58,854	2,114	35,92	753	753		7							1,193
School districts.....		16	(^c)	16	424			331						5
Other civil divisions.....					16									
TRINITY.....	13,600	288	21,18	163	146		17							17
County.....	13,600	112	8,24	103	86		17							7
Cities, towns, and villages.....	3,082	141	(^c)	45	15									3
School districts.....					45			95						17
TYLER.....	11,600	242	20,86	138	148		10	80						4
County.....	11,600	85	7,33	85	75		10							
Cities, towns, and villages.....	11,969	131	(^c)	47	47			80						
School districts.....		26	(^c)	26	26									4
Other civil divisions.....														
UPSHUR.....	22,297	365	16,37	184	139	1	44	148						16
County.....	22,297	132	5,92	116	71	1	44							15
Cities, towns, and villages.....	2,542	31	12,20	14	14									1
School districts.....		195	(^c)	47	47			148						16
Other civil divisions.....		7	(^c)	7	7									
UPPON.....	6,900	336	48,70	285	299		16	28						15
County.....	6,900	164	23,77	126	126		16							15
Cities, towns, and villages.....	4,381	13	2,97	13	13									
School districts.....		159	(^c)	130	130			28						
Other civil divisions.....														
UVALDE.....	13,300	375	28,20	272	238	1	33	59						34
County.....	13,300	163	7,74	64	64	1	32							5
Cities, towns, and villages.....	13,300	194	12,22	47	46		1							1
School districts.....	6,872	143	(^c)	83	83			59						34
Other civil divisions.....		45	(^c)	45	45									

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pension assessments	High-way priv-ileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Li-censes and per-mits							
VAL VERDE	15,300	\$405	\$26.47	\$286	\$246	\$1	\$39	\$2	\$57			\$3	\$9	\$38
County	151	151	9.87	146	107	1	38	1					4	4
Cities, towns, and villages	11,900	112	9.41	66	65		1					3	4	38
School districts		142	(⁶)	74	74				67				1	
VAN ZANDT	32,600	625	19.17	343	299	1	43	1	218	\$23		3	24	13
County	32,600	219	6.72	193	149	1	43	1	1			2	23	13
Cities, towns, and villages	5,287	39	7.38	26	26									
School districts		367	(⁶)	124	124				218	23		1	1	
VICTORIA	20,400	534	26.18	373	329	1	43	3	93			21	9	35
County	20,400	192	9.41	175	132		43	2	2			15	3	35
Cities, towns, and villages	7,421	124	16.71	84	83	1		1				3	1	
School districts		196	(⁶)	92	92				93			3	8	
Other civil divisions		22	(⁶)	22	22									
WALKER	18,528	350	18.89	244	219	3	22	3	97			5	1	
County	18,528	175	9.45	172	149	2	21	2				1	1	
Cities, towns, and villages	5,028	28	5.57	25	23	1	1	1				2	2	
School districts		147	(⁶)	47	47				97			2	1	
WALLER	10,014	174	17.38	108	87		21	1	63			2	2	
County	10,014	60	5.99	57	36		21	1				2		
School districts		88	(⁶)	25	25				63					
Other civil divisions		26	(⁶)	26	26									
WARD	4,900	205	41.84	165	165		10		30			1	3	6
County	4,900	73	14.90	72	62		10						1	
Cities, towns, and villages	2,381	11	4.62	8										3
School districts		84	(⁶)	51	51									
Other civil divisions		37	(⁶)	34	34				30			1	2	3

WASHINGTON	25,394	476	18.74	284	245	2	37	1	146	1	4	8	32
County	25,394	201	7.92	194	156	1	37	1	36	1	2	4	32
Cities, towns, and villages	5,974	70	11.72	37	36	1	52	1	146	1	1	4	32
School districts		204	(5)	52	52								
Other civil divisions		1	(5)	1	1								
WEBB	44,300	787	17.77	581	510	9	62	2	174	2	18	1	11
County	44,300	268	6.05	267	198	9	60	1	117	1	18	1	11
Cities, towns, and villages	34,100	448	13.14	300	298		2		57				
School districts		71	(5)	14	14								
Other civil divisions													
WHARTON	30,600	947	30.95	725	659	10	56	\$6	171	1	9	8	26
County	30,600	394	12.88	328	328	9	56	1	171	1	9	8	26
Cities, towns, and villages	4,725	108	22.86	69	68	1		6			5	2	26
School districts		382	(5)	200	200				171	1	4	6	
Other civil divisions		63	(5)	63	63								
WHEELER	16,900	447	26.45	282	239		43	1	100	2	4	8	50
County	16,900	149	8.82	139	96		43	1		1	2	7	50
Cities, towns, and villages	4,711	221	16.34	25	25			1	100		2	1	
School districts			(5)	118	118								
Other civil divisions													
WICHITA	74,700	2,775	37.15	1,910	1,738	3	169		325	17	20	107	394
County	74,700	406	5.44	368	201	3	164			2	9	27	
Cities, towns, and villages	56,202	1,017	17.72	634	629		5		325	15	4	47	296
School districts		356	(5)	652	652					2	5	33	
Other civil divisions			(5)	256	256						2		98
WILBARGER	26,200	807	30.80	508	521	1	46		137	2	8	4	88
County	26,200	232	9.62	247	200	1	46			1	2	2	
Cities, towns, and villages	11,179	385	13.21	277	244				137	1	4	2	88
School districts			(5)	244	244						2		
Other civil divisions													
WILLACY	10,499	589	56.10	476	455		21		52	3	14	28	16
County	10,499	235	22.38	194	174		20			3	11	27	
Cities, towns, and villages	2,845	37	13.01	92	92		1		52		3	1	16
School districts		146	(5)	92	92								
Other civil divisions		169	(5)	169	169								
WILLIAMSON	44,400	1,108	24.95	640	569	5	66		244	6	10	37	168
County	44,400	259	6.62	259	190	4	65			3	5	27	
Cities, towns, and villages	17,176	303	17.64	124	122	1	1			3	1	7	168
School districts		485	(5)	231	231				244		4	3	
Other civil divisions		26	(5)	26	26								
WILSON	17,700	358	20.23	213	182	1	30		110	3	12	10	9
County	17,700	128	7.23	114	83	1	30			3	4	7	
Cities, towns, and villages	2,277	12	10.10	48	48				110		2	6	9
School districts		168	(5)	48	48						1	3	
Other civil divisions		39	(5)	39	39								

See footnote at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
WINKLER	7,900	\$505	\$33.92	\$469	\$444	---	\$25	---	\$1	\$22	---	\$2	\$11	---
County	7,900	246	31.14	233	209	24	1	---	---	---	---	---	11	---
Cities, towns, and villages	3,963	5	1.26	5	4	---	---	---	---	---	---	---	---	---
School districts		254	(^c)	231	231	---	---	---	---	22	---	1	---	---
WISSE	19,178	436	22.73	261	225	\$1	35	---	---	149	---	3	9	\$14
County	19,178	128	6.67	119	83	1	35	---	---	---	---	2	7	---
Cities, towns, and villages	5,255	35	6.66	21	21	---	---	---	---	---	---	---	---	14
School districts		232	(^c)	80	80	---	---	---	---	149	---	1	2	---
Other civil divisions		41	(^c)	41	41	---	---	---	---	---	---	---	---	---
WOOD	24,183	491	20.30	276	244	1	31	---	1	156	---	2	31	25
County	24,183	212	8.77	180	148	1	31	---	1	---	---	1	30	---
Cities, towns, and villages	5,871	52	8.86	27	27	---	---	---	---	---	---	---	---	25
School districts		227	(^c)	66	69	---	---	---	---	156	---	1	1	---
YOAKUM	1,400	37	26.43	29	26	---	3	---	---	8	---	---	---	---
County	1,400	14	10.00	14	11	---	3	---	---	---	---	---	---	---
School districts		23	(^c)	15	15	---	---	---	---	8	---	---	---	---
YOUNG	21,300	795	37.32	560	502	4	54	---	5	108	---	9	24	87
County	21,300	257	12.07	236	179	3	54	---	7	---	---	4	12	---
Cities, towns, and villages	10,276	254	24.72	159	158	1	---	---	2	---	---	3	3	87
School districts		284	(^c)	165	165	---	---	---	---	108	---	2	9	---
ZAPATA	2,867	35	12.21	18	15	---	3	---	---	17	---	---	---	---
County	2,867	18	6.28	18	15	---	3	---	---	17	---	---	---	---
School districts		17	(^c)	---	---	---	---	---	---	17	---	---	---	---

ZAVALA	241	20.78	158	150	1	7	52	2	7	22
County	85	7.33	77	70	1	6		2	6	
Cities, towns, and villages	45	6.81	22	21		1			1	22
School districts	89	(5)	37	37			52			
Other civil divisions	22	(5)	22	22						

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$910,399, inheritance taxes, and \$1,871,128, other special taxes, for State purposes only.

³ Excludes population of Seymour, Baylor county.

⁴ Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.

⁵ Not computed.

⁶ No report was received for Seymour, the only city in Baylor county.

⁷ Exclusive of the schools in the city of Dallas, data for which are tabulated with the city.

⁸ Exclusive of the schools in the city of El Paso, data for which are tabulated with the city.

⁹ Exclusive of the schools in the city of Galveston, data for which are tabulated with the city.

¹⁰ Exclusive of the schools in the city of Beaumont, data for which are tabulated with the city.

¹¹ Exclusive of the schools in the city of Waco, data for which are tabulated with the city.

¹² Exclusive of the schools in the city of Laredo, data for which are tabulated with the city.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Licenses and permits		Special assessments and escheats	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general public service enterprises
				Total	General property	Poll								
	2,916,011	\$64,333	\$22.06	\$40,494	\$39,987	\$45	\$392	\$1,191	\$694	\$2,418	\$240	\$1,663	\$2,076	\$15,987
Grand total.....	1,542,300	45,113	29.25	29,247	28,994	-----	253	1,112	488	2,375	220	1,438	1,500	8,733
30,000 population and over.....														
Houston.....	310,000	7,846	25.31	5,834	5,765	-----	69	24	107	-----	103	432	187	1,159
Dallas.....	276,300	10,669	38.61	6,764	6,725	-----	39	612	147	945	20	342	439	1,400
San Antonio.....	243,000	3,284	21.66	3,901	3,851	-----	50	1	28	-----	22	91	102	1,119
Fort Worth.....	166,600	4,733	28.41	2,960	2,939	-----	21	464	91	-----	8	139	144	827
El Paso.....	105,300	3,301	31.35	2,142	2,116	-----	26	-----	33	433	14	78	122	479
Beaumont.....	60,700	2,145	35.34	1,511	1,505	-----	6	3	13	179	-----	72	33	334
Austin.....	58,200	2,111	36.27	1,761	1,753	-----	8	7	12	-----	-----	48	90	1,193
Port Arthur.....	55,100	871	15.81	448	443	-----	5	-----	7	180	1	13	12	210
Waco.....	54,500	2,067	38.29	1,440	1,436	-----	4	1	11	194	-----	82	24	335
Galveston.....	54,400	2,535	46.60	1,486	1,479	-----	7	-----	11	326	52	85	266	309
Amarillo.....	48,100	1,238	25.74	810	805	-----	5	-----	9	-----	-----	34	35	350
Wichita Falls.....	44,200	845	19.12	538	533	-----	5	-----	15	-----	-----	4	40	248
Laredo.....	34,100	448	13.14	300	298	-----	2	-----	1	118	-----	17	1	11
Corpus Christi.....	31,800	1,020	32.08	352	346	-----	6	-----	3	-----	-----	1	5	659
8,000 to 30,000 population.....	433,038	7,833	18.09	4,481	4,405	10	66	13	84	-----	8	93	226	2,928
San Angelo.....	27,900	289	10.36	266	258	-----	8	-----	4	-----	-----	4	12	3
Brownsville.....	26,900	483	18.02	162	162	-----	-----	-----	3	-----	-----	2	10	307
Arlene.....	25,300	688	27.19	463	458	-----	5	-----	2	-----	-----	10	7	205
Lubbock.....	23,300	595	25.54	216	208	-----	8	4	8	-----	-----	-----	14	353
Tyler.....	18,000	505	28.06	344	339	-----	5	-----	11	-----	-----	4	42	104
Texarkana.....	17,400	266	15.29	251	246	-----	5	-----	8	-----	-----	-----	-----	-----
Marshall.....	16,500	246	14.91	147	144	1	2	2	7	-----	-----	4	3	74
Temple.....	16,100	291	18.07	144	140	-----	4	-----	1	8	-----	9	10	119
Sherman.....	15,900	260	16.46	149	148	-----	1	-----	2	-----	-----	3	2	104
Corpus Christi.....	15,800	298	18.86	183	180	2	1	-----	5	-----	-----	7	6	97

Paris.....	300	19.17	207	206	1	2	5	1	1	17	70
Big Spring.....	15,649	13.57	88	86	2	2	2	5	1	2	112
Harlingen.....	13,900	14.1	124	121	3	1	2	2	1	13	58
Denison.....	13,850	14.95	100	98	2	5	2	2	3	11	83
Brownwood.....	13,600	12.79	67	65	1	1	2	2	9	2	
Greenville.....	12,400	28.95	140	135	3	3	4	1	1	14	200
Pampa.....	12,100	14.88	90	81	9	9	1	1	4	7	90
Sweetwater.....	12,000	20.83	141	141	1	1	1	1	2	4	97
Del Rio.....	11,900	9.41	66	65	1	1	1	1	1	1	39
San Benito.....	11,700	9.23	103	101	1	1	1	1	1	1	3
Cleburne.....	11,539	20.11	131	131	1	1	1	1	7	3	91
Palestine.....	11,500	20.87	137	137	2	2	2	2	6	4	91
Denton.....	9,900	24.55	59	58	1	1	1	1	1	1	181
Vernon.....	9,800	17.24	76	76	1	1	1	1	4	4	88
McAllen.....	9,700	12.08	108	108	1	1	1	1	1	14	
Plainview.....	9,700	14.95	91	90	1	1	1	1	1	1	51
Highland Park.....	9,324	34.11	173	171	2	2	2	2	2	7	140
Gainesville.....	9,000	13.89	123	123	1	1	1	1	1	1	
Terrell.....	8,900	18.99	73	71	1	1	1	1	1	2	93
Waxahachie.....	8,100	12.59	59	58	1	1	2	2	4	4	37
2,500 to 8,000 population.....	516,454	14.09	4,331	4,259	21	51	45	41	6	87	2,547
Orange.....	7,913	11.63	83	82	1	1	1	1	8	1	
Hillsboro.....	7,823	13.17	48	48	1	1	1	1	8	7	39
Bryan.....	7,814	12.80	55	50	5	1	1	1	2	41	
Breckenridge.....	7,569	14.14	105	105	1	2	2	2	1	7	31
Taylor.....	7,463	14.74	70	69	1	1	1	1	1	1	
Victoria.....	7,421	16.71	85	84	1	1	1	1	3	3	35
Lufkin.....	7,311	18.74	72	70	1	1	1	1	6	11	47
McKinney.....	7,307	7.53	54	51	2	1	1	1	1	1	52
Childress.....	7,163	16.89	67	66	1	1	1	1	1	1	
Ennis.....	7,069	6.51	45	44	1	1	1	1	1	1	
Kingsville.....	6,815	10.42	35	34	1	1	1	1	1	1	35
Jacksonville.....	6,748	16.89	65	63	1	1	3	3	1	1	45
Electra.....	6,712	14.45	64	64	1	1	1	1	4	4	29
Crystal City.....	6,609	22	21	21	1	1	1	1	1	1	22
Mercedes.....	6,608	9.08	57	57	1	1	1	1	1	1	
Meaia.....	6,579	19.15	73	72	1	1	1	1	2	1	53
Borger.....	6,532	11.35	73	72	1	1	1	1	1	1	
New Braunfels.....	6,522	19.87	79	77	2	2	1	1	3	13	24
Ranger.....	6,208	42	41	40	1	1	1	1	1	1	
Coleman.....	6,078	20.40	35	35	1	1	1	1	1	1	88

See footnote at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property	Poll								Licenses and permits
2,500 to 8,000 population—Contd.														
Cisco.....	6,027	\$149	\$94.72	\$106	\$105	—	\$1	—	—	—	—	\$1	\$12	\$43
Mineral Wells.....	5,986	147	54.56	92	92	—	—	—	—	—	—	—	—	42
Brenham.....	5,974	70	11.72	37	36	\$1	—	—	—	—	—	—	—	32
Luling.....	5,970	38	6.37	28	28	—	—	—	—	—	—	—	10	—
Naacogdoches.....	5,987	112	19.69	64	63	—	1	—	—	—	—	—	—	46
Yoakum.....	5,666	54	9.55	50	48	1	1	—	—	—	—	—	3	—
Bonham.....	5,655	81	14.32	66	55	1	—	—	—	—	—	—	—	25
Midland.....	5,494	103	18.78	68	67	—	1	—	—	—	—	—	—	34
Sulphur Springs.....	5,417	77	14.21	42	42	—	—	—	—	—	—	—	—	35
Marlin.....	5,338	108	20.23	65	63	—	2	—	—	—	—	—	10	29
Uvalde.....	5,286	69	13.05	38	38	—	—	—	—	—	—	—	2	28
Seguin.....	5,225	120	22.97	26	25	—	2	—	—	—	—	—	1	91
Goose Creek.....	5,208	76	14.59	36	34	—	1	—	—	—	—	—	3	39
San Marcos.....	5,134	68	13.25	33	33	—	—	—	—	—	—	—	1	35
Navasota.....	5,128	25	4.88	20	20	—	—	—	—	—	—	—	5	5
Mission.....	5,120	82	16.02	46	46	—	—	—	—	—	—	—	—	36
Eagle Pass.....	5,059	41	8.10	38	36	1	1	—	—	—	—	—	2	—
Longview.....	5,036	181	35.94	62	56	—	6	—	—	—	—	—	2	92
Huntsville.....	5,028	27	5.37	25	23	1	1	—	—	—	—	—	2	—
Graham.....	4,981	190	38.14	132	132	—	—	—	—	—	—	—	3	53
Weatherford.....	4,912	70	14.25	61	60	1	—	—	—	—	—	—	1	4
Weslaco.....	4,879	73	14.96	41	41	—	—	—	—	—	—	—	—	31
Edinburg.....	4,821	61	12.65	59	59	—	—	—	—	—	—	—	1	—
Beaville.....	4,806	34	7.07	28	28	—	6	—	—	—	—	—	—	—
Dalhart.....	4,691	41	8.74	35	35	—	3	—	—	—	—	—	1	2

Quero.....	4,672	59	12,63	31	31	1	1	3	8	16
Colorado.....	4,671	71	15,20	36	36	1	1	2	33	57
Eastland.....	4,648	104	35,28	106	106	1	1	1	9	41
Eameron.....	4,565	42	9,20	42	42	1	1	13	13	41
Kerville.....	4,546	96	21,12	31	31	1	1	1	1	1
Quanah.....	4,464	29	6,50	29	29	1	1	1	1	1
Lockett.....	4,441	26	5,85	26	26	1	1	1	1	1
Lockhart.....	4,367	24	5,79	24	24	1	1	1	1	1
Athens.....	4,342	52	11,08	52	52	1	1	1	1	1
Commerce.....	4,267	63	14,76	35	34	1	1	1	1	1
Memphis.....	4,257	35	8,22	29	29	1	1	1	1	1
Alice.....	4,239	48	11,32	24	24	1	1	1	1	1
University Park.....	4,200	165	30,29	83	83	1	1	1	1	1
Ballinger.....	4,187	81	19,35	40	39	1	1	1	1	1
Robstown.....	4,183	31	7,41	23	23	1	1	1	1	1
Olney.....	4,138	55	13,29	22	22	1	1	1	1	1
Donna.....	4,103	48	11,70	27	27	1	1	1	1	1
Stamford.....	4,095	91	22,22	65	64	1	1	1	1	1
Bay City.....	4,070	63	15,48	31	31	1	1	1	1	1
Brady.....	3,983	144	36,15	48	48	1	1	1	1	1
Wink.....	3,963	5	1,26	4	4	1	1	1	1	1
Stephenville.....	3,944	62	15,72	31	31	1	1	1	1	1
Marfa.....	3,909	41	10,49	20	20	1	1	1	1	1
Slaton.....	3,876	54	13,93	35	35	1	1	1	1	1
Alamo Heights.....	3,874	69	17,81	52	51	1	1	1	1	1
Rusk.....	3,859	21	5,44	13	13	1	1	1	1	1
Gonzales.....	3,859	24	6,22	23	23	1	1	1	1	1
Shamrock.....	3,780	74	19,58	23	22	1	1	1	1	1
Belton.....	3,779	69	18,26	40	39	1	1	1	1	1
Arlington.....	3,661	70	19,12	29	29	1	1	1	1	1
Georgetown.....	3,583	146	40,75	26	26	1	1	1	1	1
Wellington.....	3,570	33	9,24	16	16	1	1	1	1	1
Mount Pleasant.....	3,541	36	10,17	16	16	1	1	1	1	1
Texas City.....	3,534	42	11,88	39	39	1	1	1	1	1
Lamesa.....	3,528	27	7,65	26	26	1	1	1	1	1
Teague.....	3,509	55	15,67	23	22	1	1	1	1	1
Alpine.....	3,495	35	10,01	19	19	1	1	1	1	1
Perry.....	3,452	29	8,40	9	9	1	1	1	1	1
McCamey.....	3,446	14	4,06	14	14	1	1	1	1	1
Jasper.....	3,393	17	5,01	9	9	1	1	1	1	1
Mineola.....	3,304	28	8,47	13	13	1	1	1	1	1
Peecos.....	3,304	29	8,78	20	20	1	1	1	1	1
Smithville.....	3,296	22	6,67	21	21	1	1	1	1	1
Burkburnett.....	3,281	46	14,02	24	24	1	1	1	1	1
Pharr.....	3,225	21	6,51	8	8	1	1	1	1	1

See footnotes at end of table.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued
[Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS							
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats
				Total	General property	Poll	Licenses and permits		
2,500 to 8,000 population—Contd.									
Littlefield.....	3,218	\$40	\$12.43	\$22	\$22			\$3	\$1
Conita.....	3,175	16	5.04	5	5				
Freeport.....	3,162	26	8.22	17	17				
Powle.....	3,131	55	17.57	14	14				
Snyder.....	3,008	37	12.30	19	19				1
Hearne.....	2,966	29	9.81	16	15				
Clarksville.....	2,932	22	7.45	3	3	\$1			
Henderson.....	2,932	47	16.03	34	33		1		
Mart.....	2,853	39	13.67	16	16				
Perryton.....	2,824	27	20.18	27	27				
Canyon.....	2,821	44	15.60	20	20				
Pedaca.....	2,802	42	13.99	16	16				
Clarendon.....	2,792	38	13.79	23	23			7	
Lanes.....	2,766	43	15.87	22	21		1		
South San Antonio.....	2,708	9	3.32	9	9				
Fort Stockton.....	2,695	31	11.50	17	16		1		
Wharton.....	2,691	77	28.61	38	38			6	
Pittsburg.....	2,640	30	14.77	28	28				
Floydada.....	2,637	13	4.93	12	12				
Haskell.....	2,632	29	11.02	12	12				
Seymour ¹	2,610								
Kenedy.....	2,610	40	15.33	17	17			3	
Gatesville.....	2,601	26	10.00	10	9	1		1	
Pearsall.....	2,538	7	2.76	7	7				
Center.....	2,510	38	15.14	18	18				
Less than 2,500 population.....	424,219	4,108	9.68	2,365	2,329	14	22	21	11
								\$43	\$6
									45
									128
									1,489

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not available.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS *	Operation and maintenance of general departments															
	Total	Per capita	Total	Gen-eral gov-ern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of natural resources	Mis-cel-lane-ous	Opera-tion and main-tenance of pub-lic service enter-prises	Inter-est	Out-lays
Grand total.....	\$311, 105	\$32. 35	\$189, 373											\$8, 363	\$36, 857	\$76, 613
State government.....	106, 623	18. 09	71, 418	\$6, 296	\$2, 606	\$700	\$10, 672	\$5, 754	\$39, 181	\$35	\$19	\$2, 216	\$3, 939		23	35, 182
Counties.....	51, 391	8. 65	30, 018	11, 640	1, 510	451	12, 637	2, 718	93	75	30		864	1	10, 082	11, 290
Cities, towns, and villages.....	70, 184	24. 07	1 32, 250											7, 504	13, 886	16, 544
School districts.....	70, 211	(3)	54, 116						54, 116					9, 697	6, 398	9, 697
Other civil divisions.....	12, 696	(3)	1, 471		21		879					287	284	858	6, 468	3, 899
ANDERSON.....	891	25. 68	600													
County.....	276	7. 95	184	73	11	3	74	21					2	52	14	104
Cities, towns, and villages.....	184	14. 59	94												38	78
School districts.....	370	(3)	320						320						24	
Other civil divisions.....	61	(3)	2				2								59	
ANDREWS.....	89	111. 25	56													
County.....	60	75. 00	33	19	4	1	7	1					1		10	23
School districts.....	29	(3)	23						23						5	22
ANGELINA.....	660	23. 00	475												5	
County.....	232	8. 08	164	63			75	25						12	131	42
Cities, towns, and villages.....	122	16. 69	86										1		63	5
School districts.....	305	(3)	255						255					12	48	6
Other civil divisions.....	1	(3)												19	31	
ARANSAS.....	113	51. 36	42												1	
County.....	86	39. 09	23	11				1							32	39
Cities, towns, and villages.....	7	6. 14	3				11								25	
School districts.....	19	(3)	16						16						4	38
Other civil divisions.....	1	(3)													2	1

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays		
			Total	Gen-eral gov-ern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of natural resources				Mis-cell-aneous	
ARCHER.....	\$319	\$30.67	\$206												\$1	\$78	\$34
County.....	132	12.69	50	\$31	\$3			\$12	\$2						1	62	20
Cities, towns, and villages.....	13	4.18	3													9	7
School districts.....	174	(c)	153							\$153						7	14
ARMSTRONG.....	146	42.94	116												2	11	17
County.....	60	17.65	40	23	3			22					2		2	3	7
Cities, towns, and villages.....	10	9.61	6												2	2	10
School districts.....	75	(c)	60							60						5	10
Other civil divisions.....	1	(c)														1	
ATASCOSA.....	372	22.96	248												2	118	4
County.....	151	9.32	90	27	4			56	3						2	61	
Cities, towns, and villages.....	14	3.46	3													7	
School districts.....	167	(c)	153							153						40	
Other civil divisions.....	40	(c)														4	
AUSTIN.....	367	19.46	250												2	62	53
County.....	89	4.72	54	67	3	\$1		8	5						2	5	
Cities, towns, and villages.....	15	8.13	7													6	
School districts.....	189	(c)	129							129					2	10	50
Other civil divisions.....	74	(c)	30					30								41	3
BAILEY.....	247	41.17	168												1	36	42
County.....	78	13.00	69	41	2			26							1	9	
Cities, towns, and villages.....	10	12.84	6													3	
School districts.....	157	(c)	93							93						22	42
Other civil divisions.....	2	(c)														2	

BANDERA.....	68	17.97	59	17	1	6						6	3
County.....	25	6.61	24									1	
School districts.....	40	(9)	35									2	3
Other civil divisions.....	3	(9)										3	
BASTROP.....	339	14.19	245										
County.....	95	3.98	64									12	20
Cities, towns, and villages.....	47	6.70	27	15	7	1	24	6			1	26	15
School districts.....	176	(9)	164									12	5
Other civil divisions.....	21	(9)										10	3
BAYLOR.....	264	35.20	153									21	2
County.....	141	18.80	38	16	3	1	11	5			2	59	52
Cities, towns, and villages.....	123	(9)	115									52	51
School districts.....												7	1
BEE.....	323	19.82	256										
County.....	144	8.83	116	53			55	6			2	60	7
Cities, towns, and villages.....	47	9.78	21									28	
School districts.....	132	(9)	119									26	
Other civil divisions.....												6	7
BELL.....	1,128	22.29	742										
County.....	259	5.12	152	42	13	1	87	8				75	113
Cities, towns, and villages.....	312	13.62	104						\$1			75	75
School districts.....	542	(9)	485									19	38
Other civil divisions.....	15	(9)	1				1					14	
BEXAR.....	11,411	37.05	7,086										
County.....	1,628	4.96	1,227	714	1	13	314	185				2,048	1,940
Cities, towns, and villages.....	4,684	18.77	2,673									2,001	100
School districts.....	5,178	(9)	3,186									1,384	290
Other civil divisions.....	21	(9)										1,442	1,550
BLANCO.....	67	17.44	54									21	
County.....	38	9.89	27	14	4		6	3				13	
School districts.....	28	(9)	27									11	
Other civil divisions.....	1	(9)										1	
BORDEN.....	48	30.00	44										
County.....	9	5.63	6	4			2					3	1
School districts.....	39	(9)	38									3	
BOSQUE.....	293	18.60	224										
County.....	45	13	45										
Cities, towns, and villages.....	19	6.69	19	15			25				5	8	39
School districts.....	169	(9)	165									8	20
Other civil divisions.....	9	(9)	2				2					6	19

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
BOWIE.....	\$1,064	\$21.24	\$771	\$35	\$2		\$76	\$18					\$3	\$2	\$222	\$99
County.....	155	3.09	134											2	96	12
Cities, towns, and villages.....	252	15.07	194												47	60
School districts.....	543	(c)	441				2		\$441						67	
Other civil divisions.....	66	(c)	2													
BRAZORIA.....	1,014	43.15	592	86		\$1	120	11	1					9	207	206
County.....	260	11.06	219												8	33
Cities, towns, and villages.....	45	8.13	32											1	14	1
School districts.....	369	(c)	326						326						27	16
Other civil divisions.....	337	(c)	15				7				\$8			8	158	156
BRAZOS.....	586	26.84	421	48	13	2	110	2					13	38	55	72
County.....	271	12.41	188												28	55
Cities, towns, and villages.....	99	12.67	37												13	11
School districts.....	215	(c)	195						195						14	6
Other civil divisions.....	1	(c)	1		1											
BREWSTER.....	196	28.41	149	25	8	1	27	2	1					7	37	3
County.....	80	11.59	67												13	
Cities, towns, and villages.....	42	12.02	20											7	15	
School districts.....	74	(c)	62						62						9	
Other civil divisions.....															3	
BRISCOE.....	146	24.33	102													
County.....	37	6.17	34	28			6							4	32	8
Cities, towns, and villages.....	17	9.35	3												3	
School districts.....	86	(c)	65						65					4	8	2
Other civil divisions.....	6	(c)													15	6
															6	

BROOKS.....	105	17.21	31	26	2	9	44	63	24
County.....	55	9.02	37					18	18
School districts.....	50	(*)	44					6	6
BROWN.....	1,074	39.49	491	31	4	92	11	59	318
County.....	144	17.79	144					5	202
Cities, towns, and villages.....	169	11.55	69					59	273
School districts.....	338	(*)	278				278	4	28
Other civil divisions.....	83	(*)							32
BURLINSON.....	291	14.26	218	23		25	2		79
County.....	91	4.46	55					4	59
Cities, towns, and villages.....	20	4.99	12						14
School districts.....	169	(*)	151				151		8
Other civil divisions.....	11	(*)							8
BURNET.....	129	12.29	111	7	2	5	2		11
County.....	17	1.90	17					1	17
Cities, towns, and villages.....	4	2.08	3						3
School districts.....	100	(*)	91				91		1
Other civil divisions.....	5	(*)							5
CALDWELL.....	576	17.72	359	24	11	37	19		95
County.....	153	4.71	96					1	122
Cities, towns, and villages.....	28	4.36	28						9
School districts.....	329	(*)	235				235		17
Other civil divisions.....	49	(*)							20
CALHOUN.....	167	30.36	92	16	2	17	2		74
County.....	70	12.73	38						85
Cities, towns, and villages.....	14	7.87	2						2
School districts.....	59	(*)	52				52		20
Other civil divisions.....	24	(*)							10
CALLAHAN.....	319	24.73	227	15	3	40	2		8
County.....	101	7.83	72					8	4
Cities, towns, and villages.....	41	8.58	9						2
School districts.....	164	(*)	146				146		24
Other civil divisions.....	13	(*)							9
CAMERON.....	4,120	53.26	1,616	109	19	88	12		71
County.....	1,201	13.49	261						29
Cities, towns, and villages.....	821	14.98	433						20
School districts.....	1,493	(*)	826				826		9
Other civil divisions.....	695	(*)	91					64	13
CAMP.....	224	22.26	164	17	4	24			41
County.....	75	7.45	46					1	13
Cities, towns, and villages.....	27	10.23	10					6	29
School districts.....	122	(*)	108				108		11

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments										Out-lays
			Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways and cor-rections	Schools	Libra-ries	Recrea-tion	Devel-opment and con-serva-tion of nat-ural re-sources	Mis-cel-lane-ous	Opera-tion and main-tenance of pub-lic ser-vices enter-prises	Inter-est
CARSON	\$411	\$48.35	\$275	\$4	\$1	\$67	\$6				\$2	\$13	\$87
County	174	20.47	110										43
Cities, towns, and villages	45	12.47	4										26
School districts	192	(¹)	161					\$161					16
CASS	364	12.12	292										15
County	98	3.10	83	1		55	1					4	48
Cities, towns, and villages	12	3.36	6									4	3
School districts	227	(¹)	203					203					2
Other civil divisions	32	(¹)											11
CASTRO	162	31.15	106										32
County	43	8.27	38	1	1	18					1	2	20
Cities, towns, and villages	8	9.65	1									2	3
School districts	111	(¹)	69					69				2	5
CHAMBERS	270	45.00	122										13
County	85	14.17	47	2		27	2	1					8
School districts	189	(¹)	74					74					30
Other civil divisions	26	(¹)	1							\$1			7
CHEROKEE	819	18.57	551										25
County	171	3.88	144	10		97						29	184
Cities, towns, and villages	128	10.96	43									29	27
School districts	426	(¹)	351					351					48
Other civil divisions	94	(¹)	13			13							28
CHILDRESS	477	28.22	251										81
County	188	1.12	68	3		22	1					29	111
Cities, towns, and villages	97	13.94	28								2		49
School districts	192	(¹)	160					160				29	38
													7
													8

CLAY	25.16	297	25	4	3	46	5					7			55	8
County	91	90													1	
Cities, towns, and villages	24	15													3	
School districts	190	168													14	8
Other civil divisions	61	24				24									37	
Cochran	54.35	82													43	
County	70	43	9	2		29						3			27	
School districts	55	39					39								16	
Coke	21.48	95													15	2
County	39	35	24												4	
Cities, towns, and villages	10	3				7	1								3	4
School districts	61	57					57								2	2
Other civil divisions	6														6	
Coleman	21.18	339													88	38
County	113	92	45	3		31	9	4							1	20
Cities, towns, and villages	124	19													34	17
School districts	260	228						228							21	1
Other civil divisions	32														32	
Collin	19.58	647														
County	176	136	57	3	3	59	5	1							28	45
Cities, towns, and villages	126	62													5	35
School districts	464	449					449								28	8
Other civil divisions	118														33	2
Collingsworth	19.48	219														
County	76	63	22	3	2	36									11	27
Cities, towns, and villages	24	1													12	
School districts	200	155					155								18	
Colorado	25.71	297														
County	231	118	21	10		84	2								77	113
Cities, towns, and villages	51	29													13	100
School districts	180	150					150								18	
Other civil divisions	29														17	13
Comal	27.52	203														
County	94	67	31	2	1	27	5								50	74
Cities, towns, and villages	144	53													19	8
School districts	106	83					83								24	56
Comanche	21.38	288													7	16
County	88	61	22	3	2	25	3								56	39
Cities, towns, and villages	48	13													2	25
School districts	246	214					214								23	1
Other civil divisions	12														19	13

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CONCHO.....	\$159	\$19.88	\$123	\$10	\$2		\$23	\$1						\$2	\$24	\$10
County.....	37	4.63	36												1	
Cities, towns, and villages.....	6	4.19	1												2	
School districts.....	105	(*)	86						\$86						9	10
Other civil divisions.....	12	(*)													12	
COOKE.....	629	26.06	462	57	3	\$3	69	15		\$2			\$2		50	117
County.....	178	7.37	151												3	24
Cities, towns, and villages.....	136	14.38	41												12	83
School districts.....	304	(*)	269						269						25	10
Other civil divisions.....	11	(*)	1				1								10	
CORYELL.....	337	16.85	288													
County.....	89	4.45	80	33	5		42								17	24
Cities, towns, and villages.....	22	7.32	7												2	7
School districts.....	226	(*)	201							201					4	3
															11	14
COTILE.....	311	31.73	173	24	1	1	34								101	32
County.....	131	13.37	60												71	
Cities, towns, and villages.....	41	14.63	22												4	
School districts.....	139	(*)	91						91						10	28
															20	
CRANE.....	183	70.38	97													
County.....	135	51.92	52	22	4		24	1							17	69
School districts.....	48	(*)	45						45				1		14	69
															3	
CROCKETT.....	349	124.64	77													
County.....	191	63.21	40	18	2	6	13	1							16	266
School districts.....	158	(*)	37						37						12	139
															4	117

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays		
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources			Mis-cel-lane-ous	Opera-tion and main-tenance of pub-lic service enter-prises
DIMIT	278	\$29.57	\$220	\$74		\$2	\$32	\$3						\$5	\$51	\$2
County	140	14.89	111												29	9
Cities, towns, and villages	24	5.19	10											5		
School districts	114	(¹)	99						\$99						13	2
DONLEY	242	22.83	188	26	\$3		19	5					\$9	6	37	11
County	67	6.32	62												5	
Cities, towns, and villages	26	7.30	8											6	12	
School districts	148	(¹)	118						118						19	11
Other civil divisions	1	(¹)													1	
DUVAL	355	27.52	226	31	9	1	63	9					1		104	25
County	211	16.36	114												97	25
School districts	144	(¹)	112						112						7	
EASTLAND	1,211	35.45	834	107	4		88	21						56	279	42
County	373	10.92	220												123	30
Cities, towns, and villages	398	19.64	271											56	71	
School districts	440	(¹)	343						343						85	12
ECTOR	166	36.89	135	66	4		18	2							26	5
County	113	25.11	92										2		21	
Cities, towns, and villages	11	4.57	9													2
School districts	42	(¹)	34						34						3	
EDWARDS	103	36.79	69	12			14	1					1	8	17	9
County	46	16.43	28												14	4
Cities, towns, and villages	14	14.03	14											8	4	4
School districts	43	(¹)	41						41						1	1

ELLS	1,131	20,97	747	50	1	81	21	20,97	22	237	125
County	229	4,25	163								
Cities, towns, and villages	204	9,61	86								
School districts	541	(3)	498				498				
Other civil divisions	157	(3)									
EL PASO	5,154	37,70	3,903	224	135	197	149	5	16		
County	1,130	8,27	749								
Cities, towns, and villages	3,609	34,27	2,518								
School districts	327	(3)	216				216				
Other civil divisions	88	(3)	20			20					
ERATH	416	20,00	313	30	2	24	13				
County	50	3,85	69								
Cities, towns, and villages	72	1,98	19								
School districts	254	(3)	225				225				
Other civil divisions	10	(3)									
FALLS	730	18,62	462	44	10	2	39	8	1		
County	155	3,95	105								
Cities, towns, and villages	194	24,80	60								
School districts	334	(3)	297				297				
Other civil divisions	47	(3)									
FANNIN	726	17,64	493	43	13	2	21	16	2		
County	153	3,72	98								
Cities, towns, and villages	103	8,36	36								
School districts	403	(3)	359				359				
Other civil divisions	67	(3)									
FAYETTE	475	15,42	346	22	5	5	66	11	2		
County	166	5,39	111								
Cities, towns, and villages	55	9,63	35								
School districts	219	(3)	198				198				
Other civil divisions	35	(3)	2			2					
FISHER	310	22,14	171	30	3	1	23	2	6		
County	164	11,71	59								
Cities, towns, and villages	21	7,46	5								
School districts	125	(3)	107				107				
FLOYD	304	23,57	225	14					16		
County	54	4,19	46								
Cities, towns, and villages	38	9,26	22			15	1		2		
School districts	212	(3)	157				157		35		
FORD	249	37,73	195								
County	136	20,61	105	32	9	4	50	8	3		
Cities, towns, and villages	32	16,44	19						2		
School districts	81	(3)	71				71		10		

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources	Mis-cel-lane-ous			
FORT BEND.	\$692	\$22.39	\$416	\$84				\$63	\$3						\$115	\$161
County	217	7.02	145												15	57
Cities, towns, and villages	24	7.12	8												16	57
School districts	382	(*)	262							\$262					16	104
Other civil divisions	69	(*)	1					1							68	
FRANKLIN.	135	15.89	96													
County	55	6.48	28	20	\$1	\$1	6							\$2	36	1
Cities, towns, and villages	8	6.55												2	27	
School districts	71	(*)	68							68				1	2	1
Other civil divisions	1	(*)												1		
FREESTONE.	434	19.21	294													
County	178	7.88	103	64	5	1	25	4	4					23	83	34
Cities, towns, and villages	40	7.07	6											23	55	20
School districts	216	(*)	185							185					11	20
															17	14
Frio.	197	20.96	138													
County	66	7.02	26	13	2	1	7	3						2	44	13
Cities, towns, and villages	17	4.91	8											2	28	12
School districts	110	(*)	103							103				2	7	
Other civil divisions	4	(*)	1												6	1
															3	
GAINES.	76	24.52	63													
County	46	14.84	37	19	5		10	1						1	12	
Cities, towns, and villages	5	9.90	2											2	9	
School districts	25	(*)	24							24				1	2	1

GALVESTON.....	4, 225	63.73	2, 148	127	8	5	163	48					22	118	654	1, 305
County.....	785	11.84	403												146	226
Cities, towns, and villages.....	3, 268	56.24	1, 594												491	1, 055
School districts.....	176	(¹)	145					145							17	14
Other civil divisions.....	6	(¹)	6									\$6				
GARZA.....	179	30.86	128												30	21
County.....	46	7.93	34	20	2	1	9	1					1		12	
Cities, towns, and villages.....	117	7.79	9												4	
School districts.....	117	(¹)	85					85							11	21
Other civil divisions.....	3	(¹)													3	
GILLESPIE.....	232	20.71	123												26	83
County.....	79	7.05	36	14	7		12	1	1				1		19	24
Cities, towns, and villages.....	139	5.79	14												7	59
School districts.....	139	(¹)	73					73								
Other civil divisions.....																
GLASSCOCK.....	71	50.71	61												2	8
County.....	25	17.86	25	11	1		9						4			
School districts.....	46	(¹)	36					36							2	8
Other civil divisions.....																
GOLIAD.....	195	19.12	138												39	12
County.....	85	8.33	52	22		1	28	1						6	33	
Cities, towns, and villages.....	29	26.37	11											6	5	7
School districts.....	81	(¹)	75					75							1	5
Other civil divisions.....																
GONZALES.....	466	16.44	375												56	33
County.....	163	5.75	147	86	3	1	56	1						2	13	3
Cities, towns, and villages.....	24	4.04	13											2	9	
School districts.....	268	(¹)	215					215							13	30
Other civil divisions.....	21	(¹)													21	
GRAY.....	1, 145	45.62	559												165	387
County.....	571	13.76	175	64	9		96	4						34	52	244
Cities, towns, and villages.....	200	13.72	79											34	62	25
School districts.....	474	(¹)	305					305							51	118
Other civil divisions.....																
GRAYSON.....	2, 121	32.21	1, 099												166	606
County.....	848	12.88	291	56	47	2	131	25						166	149	438
Cities, towns, and villages.....	500	13.44	202												60	82
School districts.....	773	(¹)	636					636							51	86
Other civil divisions.....																
GREGG.....	526	33.34	352												70	47
County.....	173	10.96	155	82	4	5	55	7	2						13	
Cities, towns, and villages.....	167	33.16	39												27	31
School districts.....	186	(¹)	158					158							12	16
Other civil divisions.....																
GRIMES.....	481	21.24	326												4	138
County.....	223	9.85	122	32	5	1	75	5					1		101	13
Cities, towns, and villages.....	45	8.78	19												4	
School districts.....	213	(¹)	185					185							15	13

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
GUADALUPE	\$528	\$18.14	\$336	\$46	\$3		\$76	\$1						\$74	\$63	\$55
County	197	6.77	126												46	25
Cities, towns, and villages	120	22.97	38											74	8	
School districts	211	(¹)	172						\$172					9	30	
HALE	765	34.93	496													
County	241	11.00	119	34	15		66	4						23	120	136
Cities, towns, and villages	150	12.38	94											23	46	76
School districts	374	(¹)	273						273					41	33	60
HALL	462	25.67	290													
County	87	4.83	73	32		\$2	36	2						5	145	22
Cities, towns, and villages	68	10.37	29											5	13	1
School districts	226	(¹)	188						188						20	14
Other civil divisions	81	(¹)													31	7
															81	
HAMILTON	345	25.51	231													
County	72	5.32	68	33	2		28	2	2					12	25	77
Cities, towns, and villages	119	33.55	25											12	10	72
School districts	154	(¹)	138						138					5	11	5
HANSFORD	352	90.26	130													
County	63	16.15	50	29	5	1	14	1						5	31	186
Cities, towns, and villages	54	26.95	7											5	4	9
School districts	179	(¹)	70						70					5	5	37
Other civil divisions	56	(¹)	3				3								16	93
HARDEMAN	412	27.65	266												6	47
County	109	7.32	83	32		1	39	8						5	79	62
Cities, towns, and villages	100	7.57	18											5	26	23
School districts	257	(¹)	165						165					5	23	62

HARDIN	315	86	4	1	10	3						63	38
County	114											3	2
Cities, towns, and villages													
School districts	201					201						18	36
Other civil divisions												42	
HARRIS													
County	10,518											3,593	6,015
Cities, towns, and villages	1,252	454	9	20	325	358	1	\$22	\$2			495	2,008
School districts	4,290									61		1,845	3,113
Other civil divisions	5,924					4,919						753	252
	1,579				2							500	642
										\$55			
HARRISON													
County	531											121	116
Cities, towns, and villages	172	49			119	4						57	
School districts	53											46	102
Other civil divisions	306					306						18	14
HARTLEY													
County	61	22	3		30	1						3	
Other civil divisions	61									5		1	
												2	
HASKELL													
County	243											78	345
Cities, towns, and villages	17	25	2		23	7						46	343
School districts	14											16	
Other civil divisions	172					172						2	
HAYS													
County	203	11	5	1	35	4						82	5
Cities, towns, and villages	57									1		35	1
School districts	15											13	1
Other civil divisions	130					130						3	3
	1				1							1	
HAMPHILL													
County	305											44	52
Cities, towns, and villages	276	201	6		8	6	1					29	25
School districts	33											9	
Other civil divisions	96					63						6	27
HENDERSON													
County	513											127	12
Cities, towns, and villages	169	30	13	4	67	19	1			2		33	
School districts	43											26	
Other civil divisions	247					221						14	12
	54											54	
HIDALGO													
County	4,131											1,752	463
Cities, towns, and villages	690	194	75	5	96	8						312	
School districts	445											170	12
Other civil divisions	1,418					883						316	219
	1,578									102		964	232

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
HILL	\$910	\$21.15	\$664	\$93	\$5	\$2	\$97	\$15	\$3					\$46	\$108	\$32
County	221	5.14	216									\$1		6	6	7
Cities, towns, and villages	138	9.38	54											46	31	40
School districts	458	(^c)	393						393						40	25
Other civil divisions	93	(^c)	1				1								92	
HOCKEY	331	30.37	241	28	2	1	28	5						1	53	36
County	75	6.88	62												13	
Cities, towns, and villages	16	9.63	7											1	8	
School districts	240	(^c)	172						172						32	36
HOOD	154	22.72	113													
County	40	5.90	37	11	1		24	1						6	14	21
Cities, towns, and villages	16	12.18	3												2	1
School districts	90	(^c)	70						70					6	3	4
Other civil divisions	8	(^c)	3				3								4	16
HOPKINS	640	21.76	404	26	12	3	69	18	1					28	122	86
County	283	9.62	131												81	71
Cities, towns, and villages	66	10.22	19											28	19	
School districts	290	(^c)	254						254						21	15
Other civil divisions	1	(^c)	1												1	
HOUSTON	585	19.31	404													
County	75	2.48	70	37	2	1	25	5						1	72	108
Cities, towns, and villages	50	8.38	37												6	
School districts	404	(^c)	281						281					1	12	
Other civil divisions	56	(^c)	16				16								15	108

HOWARD.....	727	28.40	381	38	3	2	31	3							37	84	225
County.....	96	3.75	77													19	
Cities, towns, and villages.....	242	15.11	76													44	85
School districts.....	389	(^c)	228						228							21	140
HUDSPETH.....	136	32.88	72													57	7
County.....	56	13.33	39	13	5	1	16	1					3			13	4
Cities, towns, and villages.....	39	(^c)	32						32							4	3
Other civil divisions.....	41	(^c)	1										\$1			40	
HUNT.....	1,221	24.91	740														
County.....	303	6.18	161	49	5		95	5						7	163	227	91
Cities, towns, and villages.....	429	20.54	135													110	
School districts.....	489	(^c)	444						444						163	88	43
HUTCHINSON.....	533	30.81	350													29	16
County.....	240	13.87	122	75	6	1	23	15						2		94	39
Cities, towns, and villages.....	263	4.94	123													1	24
School districts.....	263	(^c)	205						205							6	1
IRION.....	81	38.57	76													44	14
County.....	34	16.19	33	17			15	1								5	
Cities, towns, and villages.....	1	46	42						42							1	
School districts.....	46	(^c)														4	
JACK.....	255	28.19	192														
County.....	85	9.40	57	14	1	1	35	3						3	6	45	12
Cities, towns, and villages.....	20	10.89	7													22	2
School districts.....	180	(^c)	128						128						6	5	12
JACKSON.....	333	30.33	209														
County.....	112	10.20	75	33	6	1	29	4						2	5	54	65
Cities, towns, and villages.....	17	7.15	4													10	18
School districts.....	175	(^c)	121						121						5	8	7
Other civil divisions.....	29	(^c)	9				1						8			7	47
JASPER.....	455	26.30	317														
County.....	104	6.01	52	22	1	1	23	3						2	9	80	49
Cities, towns, and villages.....	28	6.12	7													22	30
School districts.....	263	(^c)	231						231						9	10	2
Other civil divisions.....	60	(^c)	27				27									15	17
JEFF DAVIS.....	61	32.11	49													33	
County.....	31	16.32	24	11	1	1	9	2								11	1
School districts.....	30	(^c)	25						25							7	
JEFFERSON.....	7,353	51.38	3,659													4	
County.....	1,092	7.60	831	489	20	25	193	100						4	401	1,189	2,134
Cities, towns, and villages.....	4,722	39.97	1,022													104	157
School districts.....	1,449	(^c)	1,180						1,180						401	812	1,887
Other civil divisions.....	120	(^c)	26				26									179	90

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays		
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources			Mis-cell-ane-ous	Opera-tion and main-tenance of pub-lic ser-vices enter-prises
JIM HOGG.....	\$72	\$13.33	\$63	\$12	\$4	\$1	\$10								\$7	\$2
County.....	32	5.93	28						\$1						4	
School districts.....	40	(⁹)	35						35						3	2
JIM WELLS.....	340	23.29	199													
County.....	120	8.22	67	33	5	1	26	\$2							77	52
Cities, towns, and villages.....	38	8.96	9												32	21
School districts.....	151	(⁹)	123						123						12	9
Other civil divisions.....	31	(⁹)													19	22
JOHNSON.....	904	27.13	580													54
County.....	303	9.09	190	72	5	2	97	14							216	113
Cities, towns, and villages.....	209	13.77	70												63	22
School districts.....	383	(⁹)	319						319						32	32
Other civil divisions.....	9	(⁹)	1				1								8	
JONES.....	587	23.86	375													36
County.....	120	4.88	95	32	10	3	37	11					\$2		4	40
Cities, towns, and villages.....	127	14.91	38												53	21
School districts.....	295	(⁹)	242						242						34	19
Other civil divisions.....	45	(⁹)													45	
KARNES.....	491	20.37	276													16
County.....	113	4.69	92	40	9	1	30	10							8	13
Cities, towns, and villages.....	56	11.46	16												14	10
School districts.....	272	(⁹)	168						168						14	90
Other civil divisions.....	50	(⁹)													50	
KAUFMAN.....	823	20.12	541													59
County.....	149	3.64	145	46	2	1	84	9							174	49
Cities, towns, and villages.....	208	14.50	77						3						37	4
School districts.....	354	(⁹)	319						319						21	14
Other civil divisions.....	112	(⁹)													112	

KENDALL	112	22.40	80	10	2	24	2	3	29
County	40	9.80	38						11
Cities, towns, and villages	10	8.98	3						4
School districts	42	(*)	39				39		3
Other civil divisions	11	(*)							11
KENEDY	13	18.54	13						
County	11	15.69	11	6	1	3			
School districts	2	(*)	2				2		
KENT	148	37.95	72						75
County	68	17.44	25	14	4	6			43
Cities, towns, and villages	3	4.82	1						2
School districts	54	(*)	46				46		7
Other civil divisions	23	(*)							23
KERR	444	40.73	186						55
County	214	19.63	56	18	3	31	2		18
Cities, towns, and villages	94	20.68	43						140
School districts	127	(*)	87						16
Other civil divisions	9	(*)							5
KIMBLE	100	23.81	69						12
County	41	9.76	29	8	5	11	2	1	1
Cities, towns, and villages	9	6.36	3						2
School districts	46	(*)	37				37		8
Other civil divisions	4	(*)							4
KING	60	46.15	56						3
County	36	27.69	35	16	5	9	3	2	1
School districts	24	(*)	21				21		2
KINNEY	147	36.75	68						17
County	64	16.00	35	8	5	1	2	3	59
Cities, towns, and villages	10	5.49	2			18			19
School districts	73	(*)	31						5
Other civil divisions	324	24.36	184				31		40
KLEBERG	324	24.36	184						21
County	63	4.74	31	26	4	1			32
Cities, towns, and villages	126	18.49	54						27
School districts	135	(*)	99				99		51
KNOX	460	39.32	282						27
County	186	15.90	127	32	1	73	18	1	67
Cities, towns, and villages	50	15.79	21						96
School districts	201	(*)	134				134		51
Other civil divisions	23	(*)							14
LAMAR	1,064	21.93	808						22
County	338	6.96	260	78	44	2	21	3	23
Cities, towns, and villages	270	15.77	135			112			211
School districts	450	(*)	412						77
Other civil divisions	6	(*)	1		1		412	34	1
								5	7
								33	4
								5	

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Outlays
				Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
LAMB																
County	\$498	\$24.65	\$365	\$27	\$7	\$1	\$48	\$3						\$10	\$83	\$40
Cities, towns, and villages	102	5.05	92												10	10
School districts	65	11.05	25												27	3
Other civil divisions	328	(⁹)	248					\$248							43	37
	3	(⁹)													3	
LAMPASAS																
County	202	23.28	168													
Cities, towns, and villages	74	8.53	74	17	2	1	52	1					1	16	16	2
School districts	40	11.19	11													
Other civil divisions	88	(⁹)	83						83						13	2
	67	7.61	35												3	
LA SALLE																
County	43	4.80	34	17			17							9	23	
Cities, towns, and villages	16	5.04	1												9	
Other civil divisions	8	(⁹)													6	
															8	
LAVACA																
County	614	22.29	375											23	96	120
Cities, towns, and villages	286	10.38	173	79	8		75	7	3				1	8	8	8
School districts	111	13.16	46											23	38	105
Other civil divisions	173	(⁹)	156						156					6	4	4
	44	(⁹)												11	6	11
															44	
LEE																
County	218	16.28	173											6	30	9
Cities, towns, and villages	75	5.40	60	21	5		27	7						13	13	2
School districts	19	8.07	8											6	7	1
Other civil divisions	117	(⁹)	108						108						3	6
	7	(⁹)													7	

[illegible]

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Devel-op-ment and con-serva-tion of nat-ural resources	Mis-cell-ane-ous enter-prises			
McLENNAN.....	\$4,908	\$48.40	\$2,329	\$217	\$43	\$3	\$266	\$19		\$3			\$6	\$171	\$573	1,835
County.....	1,802	17.77	557											171	150	1,095
Cities, towns, and villages.....	2,592	41.34	1,361												393	667
School districts.....	514	(²)	411						\$411						30	73
McMULLEN.....	42	30.00	28												14	
County.....	33	23.57	21	7	1		8		5						12	
School districts.....	9	(²)	7						7						2	
Other civil divisions.....																
MADISON.....	196	15.93	127												5	17
County.....	67	5.45	30	19	2		3		4				2		37	
Cities, towns, and villages.....	11	8.50	3											5	3	
School districts.....	118	(²)	94						94						7	17
MARION.....	164	15.81	126													
County.....	71	6.85	50	17	2	2	27						2		27	11
Cities, towns, and villages.....	15	6.44	8												18	3
School districts.....	78	(²)	68						68						7	
MARTIN.....	145	21.97	100												2	8
County.....	37	5.61	28	19	2		6	1						3	14	28
Cities, towns, and villages.....	9	6.50	3											3	3	6
School districts.....	96	(²)	68						68						3	
Other civil divisions.....	3	(²)	1										1		6	22
MASON.....	124	22.14	102												2	
County.....	47	8.39	45	18			25	2							10	12
School districts.....	75	(²)	57						57						2	
Other civil divisions.....	2	(²)													6	12

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Opera- tion and maintenance of public-service enter- prises	Inter- est	Out- lays		
			Total	Gen- eral gov- ern- ment	Protec- tion to and person and property	Health and sanita- tion	High- ways	Char- ities, hos- pitals, and cor- rections	Schools	Libra- ries	Recrea- tion	Develop- ment and con- serva- tion of natural resources				Mis- cel- lane- ous	
MONTGOMERY	\$371	\$25.43	\$240	\$44	\$4			\$32	\$10					\$2	\$4	\$34	\$33
County	180	12.34	92												12	76	12
Cities, towns, and villages	43	17.50	14												5	4	20
School districts	148	(¹)	134							\$134					1	13	1
MOORE	112	65.88	95														8
County	62	36.47	55	23	2			30								9	9
School districts	50	(¹)	40							40						7	7
MORRIS	126	12.56	106													1	16
County	27	2.69	24	10	1	\$1		10	2							3	3
Cities, towns, and villages	5	2.31	4														
School districts	86	(¹)	78							78					1		
Other civil divisions	8	(¹)														5	3
MOTLEY	242	33.15	97														8
County	115	15.75	27	10	3			9	3					2	4	28	113
Cities, towns, and villages	13	7.62	4													12	76
School districts	114	(¹)	66							66					4	3	2
NAACOGDOCHES	649	21.21	421													13	35
County	203	6.63	121	28	11	2		62	15	1				2	24	88	116
Cities, towns, and villages	137	22.05	38												24	49	33
School districts	309	(¹)	262							262					24	51	24
NAVAREO	1,550	24.92	898												15	32	32
County	212	3.41	210	66											64	301	287
Cities, towns, and villages	276	12.93	148			3		132	9						64	2	
School districts	894	(¹)	536							536						54	10
Other civil divisions	168	(¹)	4					4								81	277
																164	

[illegible]

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Devel-opment and con-serva-tion of nat-ural resources	Mis-cell-ane-ous				
PROCS.	\$847	\$90.65	\$499	\$86	\$11	\$4	\$184	\$11	\$1						\$17	\$101	\$230
County	524	61.65	312													79	133
Cities, towns, and villages	27	10.02	13													6	1
School districts	232	(c)	174						174							12	96
Other civil divisions	14	(c)													10	4	
POLK	367	20.73	253														
County	129	7.29	78	41	5		30	2							28	71	15
Cities, towns, and villages	45	38.63	11												28	51	
School districts	187	(c)	164						164							6	
Other civil divisions	6	(c)														8	15
POTTER	3,260	63.80	1,658														
County	785	15.36	402	138	10	18	134	73		\$15	10		4	125	517	960	
Cities, towns, and villages	1,409	26.29	593												62	321	
School districts	1,066	(c)	663						663						333	358	
PRESIDIO	297	26.25	194												125	122	281
County	121	11.92	107	25	9	1	71	1							11	31	61
Cities, towns, and villages	36	9.21	14													14	
School districts	140	(c)	73						73							11	
RAINS	114	16.02	90													6	
County	43	6.04	27	13	1		9	3	1						21	21	3
School districts	71	(c)	63						63						16	16	
RANDALL	202	26.23	142												5	3	
County	59	7.66	42	21	4		14	3							10	31	19
Cities, towns, and villages	49	17.37	18													17	
School districts	94	(c)	82						82						10	17	18

REAGAN.....	234	66.96	205	49	15	1	42	3				3	26
County.....	128	36.57	113					3			3		15
Cities, towns, and villages.....	11	13.22	3								3		5
School districts.....	95	(^c)	89					89					6
REAL.....	55	23.91	37										7
County.....	29	12.61	16	8	2	1	4				1		11
School districts.....	24	(^c)	21					21					2
Other civil divisions.....	2	(^c)											3
RED RIVER.....	407	13.16	319										72
County.....	94	3.04	85	18	8	4	49	6			4		12
Cities, towns, and villages.....	22	5.27	9								4		9
School districts.....	247	(^c)	223					223					8
Other civil divisions.....	44	(^c)	2		2								1
REEVES.....	206	30.75	159										13
County.....	59	8.81	58	25			28	5					11
Cities, towns, and villages.....	33	8.56	28										2
School districts.....	81	(^c)	73					73					6
Other civil divisions.....	33	(^c)											2
REFUGO.....	373	44.94	165										33
County.....	246	29.64	89	37	1	1	44	4			2		72
Cities, towns, and villages.....	48	13.57	9								6		130
School districts.....	76	(^c)	66					66					97
Other civil divisions.....	3	(^c)	1							\$1			25
ROBERTS.....	79	54.22	67										8
County.....	32	21.96	28	13	2		11	1					3
Cities, towns, and villages.....	7	7.35	4										7
School districts.....	40	(^c)	35					35					1
ROBERTSON.....	435	15.97	329										4
County.....	111	4.07	100	79			20				1		3
Cities, towns, and villages.....	42	6.98	22										1
School districts.....	257	(^c)	207					207					25
Other civil divisions.....	25	(^c)											25
ROCKWALL.....	162	21.15	111										71
County.....	70	9.14	37	14	1	1	16	4			6		25
Cities, towns, and villages.....	17	7.10	8										1
School districts.....	73	(^c)	66					66			6		33
Other civil divisions.....	2	(^c)											3
RUNNELS.....	557	24.65	341										6
County.....	86	3.81	68	23	1	2	36	3			3		90
Cities, towns, and villages.....	174	22.95	174										16
School districts.....	273	(^c)	237					237					33
Other civil divisions.....	24	(^c)											70

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931.—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays		
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural re-sources	Mis-cell-ane-ous				
RUSK	\$381	\$17.82	\$486	\$45	\$20	\$1	\$110	\$10						\$4	\$6	\$65	\$24
County	223	6.84	191													32	
Cities, towns, and villages	46	13.70	22												6	7	11
School districts	300	(*)	262				11		\$262							25	13
Other civil divisions	12	(*)	11													1	
SABINE	211	17.59	150	14	3	1	20	2								4	6
County	73	6.08	42													31	
Cities, towns, and villages	10	13.68	2												4	4	
School districts	115	(*)	106						106							3	6
Other civil divisions	13	(*)														13	
SAN AUGUSTINE	192	15.40	142	14	2		4	1								8	1
County	37	2.97	24													13	
Cities, towns, and villages	23	18.44	6						2							8	1
School districts	96	(*)	96						96							6	
Other civil divisions	30	(*)	16				16									14	
SAN JACINTO	194	19.98	105	11	1		25									54	35
County	89	9.16	38													50	1
School districts	105	(*)	67						67							4	34
SAN PATRICK	609	23.42	352	62	1	1	30	6								27	80
County	113	4.35	100													13	
Cities, towns, and villages	100	14.35	35													37	
School districts	327	(*)	211						211							37	79
Other civil divisions	69	(*)	6											\$6		63	

SAN SABA.	198	19, 22	145	8	4	1	12	4	1	2	3	37	13
County	56	5, 44	32									15	9
Cities, towns, and villages.	50	7, 32	4									13	
School districts	122		109						109		3	9	4
SCHLEICHER.													
County	82	24, 41	73									10	
Cities, towns, and villages.	36	10, 29	26				18					7	
School districts	46	(6)	43						43		3		
SCURRY.	268	21, 10	198										
County	81	6, 38									11	56	3
Cities, towns, and villages.	33	9, 26	8							1		25	2
School districts	184	(6)	134						134		11	19	1
SHACKELFORD.													
County	288	41, 14	208									10	8
Cities, towns, and villages.	124	17, 71	97							11		24	5
School districts	34	10, 21	14				45	4			10	10	
Other civil divisions.	113	(6)	99						99		11	11	3
	17	(6)									17		
SHELBY.	416	14, 44	290									79	40
County	92	3, 19	48							1		11	33
Cities, towns, and villages.	42	8, 31	19				28	3	1		7	16	
School districts	243	(6)	223						223			13	7
Other civil divisions.	39											39	
SHERMAN.	179	71, 60	90									10	79
County	40	16, 00	27									4	9
Cities, towns, and villages.	10	11, 45	9				7	2				1	
School districts	129	(6)	54						54			5	70
SMITH.	1, 517	27, 99	1, 027										244
County	358	6, 61	246								67	61	51
Cities, towns, and villages.	471	23, 48	313				143	7			67	58	33
School districts	668	(6)	468						468			40	160
Other civil divisions.	20	(6)										20	
SOMERVILLE.	50	16, 58	40									8	2
County	22	7, 29	14				3		1	1		6	2
Cities, towns, and villages.	2	2, 03	2									2	
School districts	26	(6)	24						24				
SPARE.	150	13, 04	91									27	29
County	38	3, 30	18				7				3	20	
Cities, towns, and villages.	7	3, 07	3								3	1	
School districts	105	(6)	70						70			6	29

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
COUNTY AND OTHER CIVIL DIVISIONS		Operation and maintenance of general departments																
		Total	Per capita	Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources	Mis-cel-lane-ous	Opera-tion and main-tenance of pub-lic service enter-prises	Inter-est	Out-lays	
STEPHENS.....		\$559	\$33.27	\$361	\$60		\$1	\$37	\$12					\$3		\$106	\$92	
County.....		231	13.75	113												29	89	
Cities, towns, and villages.....		100	13.21	53												47	3	
School districts.....		228	(^c)	195						\$195						30		
STERLING.....		75	50.00	38												14	23	
County.....		49	32.67	14	7			7								12	23	
School districts.....		26	(^c)	24						24						2		
STONEWALL.....		226	38.31	113													93	
County.....		42	7.12	35	21	\$5		7	2						\$2	6	1	
Cities, towns, and villages.....		6	7.80	1											2	3		
School districts.....		175	(^c)	77						77						6	92	
Other civil divisions.....		3	(^c)													3		
SUTTON.....		177	59.00	97													55	
County.....		80	26.67	58	46	1		6	2					3		17	5	
Cities, towns, and villages.....		6	3.09	5												1		
School districts.....		91	(^c)	34						34						7	50	
SWISHER.....		280	35.90	206													37	4
County.....		67	8.59	60	18	2	1	30	5					4		4	3	
Cities, towns, and villages.....		71	24.27	25												13		
School districts.....		142	(^c)	121						121						20	1	
TARRANT.....		13,259	64.62	5,902													1,862	5,193
County.....		1,573	7.67	1,087	386	30	37	402	144		\$8			12	302	349	1,337	
Cities, towns, and villages.....		6,306	36.70	2,429											302	1,040	2,535	
School districts.....		2,631	(^c)	2,340						2,340						267	24	
Other civil divisions.....		2,749	(^c)	46		10								36		206	2,497	

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Devel-op-ment and con-serva-tion of nat-ural re-sources			Mis-cel-lane-ous
UPSHUR.	\$437	\$19.60	\$326	\$53	\$2		\$75	\$7					\$6	\$56	\$49
County.....	181	8.12	137										6	4	17
Cities, towns, and villages.....	31	12.20	3											5	32
School districts.....	218	(¹)	179				7		\$179					7	
Other civil divisions.....	7	(¹)	7												
UPTON.....	307	44.49	162												80
County.....	152	22.03	54	28	2		16	8						27	71
Cities, towns, and villages.....	28	6.39	19											9	
School districts.....	127	(¹)	89						89					29	9
UVALDE.....	351	26.39	244											72	7
County.....	104	7.82	94	26	12	2	45	6				\$3		10	
Cities, towns, and villages.....	73	10.62	26										28	18	1
School districts.....	145	(¹)	124						124					15	6
Other civil divisions.....	29	(¹)												29	
VAIL VERDE.....	515	33.66	267											65	171
County.....	121	7.91	105	62			41	2					12	16	
Cities, towns, and villages.....	108	9.08	52										12	31	13
School districts.....	286	(¹)	110						110					18	158
VAN ZANDT.....	735	22.55	454										6	132	143
County.....	281	8.62	159	76	4	2	65	7						100	22
Cities, towns, and villages.....	24	4.54	7						3	\$1		1	6	11	
School districts.....	430	(¹)	288						288					21	121

VICTORIA.....	545	26.72	337	49	1	1	38	8	1	1	3	40	108	62
County.....	172	8.43	101	49	1	1	38	8	1	1	3	40	70	1
Cities, towns, and villages.....	177	23.85	65										12	60
School districts.....	175	(¹)	159										15	1
Other civil divisions.....	21	(¹)	12				1				\$11		9	
WALKER.....	462	24.04	265										79	118
County.....	184	9.83	119	33	4		82						65	
Cities, towns, and villages.....	14	4.97	14										11	
School districts.....	253	(¹)	132										3	118
WALLER.....	249	24.87	132										21	96
County.....	115	11.48	53	21	1		26	5					2	60
School districts.....	120	(¹)	79							79			5	36
Other civil divisions.....	14	(¹)											14	
WARD.....	104	39.59	148										34	7
County.....	82	16.73	74	18	1	1	47					5	8	
Cities, towns, and villages.....	9	3.78	5									2	2	
School districts.....	78	(¹)	62							62		7	9	7
Other civil divisions.....	25	(¹)	7									3	15	
WASHINGTON.....	438	17.25	283										85	47
County.....	108	6.62	83	10	7	5	56					23	65	20
Cities, towns, and villages.....	57	9.54	28									5	5	1
School districts.....	212	(¹)	172							172		23	14	26
Other civil divisions.....	1	(¹)											1	
WEBB.....	819	18.49	609									4	107	99
County.....	265	5.96	148	53	1	2	90	2				4	46	71
Cities, towns, and villages.....	469	13.75	391									4	60	14
School districts.....	85	(¹)	70							70		1	1	14
WHARTON.....	1,232	40.26	584									29	213	406
County.....	609	19.90	229	149		6	70	2			2	29	130	250
Cities, towns, and villages.....	217	45.93	39									29	18	181
School districts.....	371	(¹)	316							316		30	30	25
Other civil divisions.....	35	(¹)											35	
WHEELER.....	566	33.49	325									20	83	138
County.....	280	16.37	109	35	9		61	4				20	52	119
Cities, towns, and villages.....	69	12.52	32									7	7	
School districts.....	227	(¹)	184							184		24	19	
WICHITA.....	2,838	37.98	1,852									216	686	84
County.....	574	7.68	437	149	7	3	198	77			3	151	112	23
Cities, towns, and villages.....	871	15.90	463										234	23
School districts.....	1,124	(¹)	940							940			131	53
Other civil divisions.....	269	(¹)	12								12	65	189	3

See footnote at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest	Out-lays	
			Total	Gen-eral gov-ern-ment	Protec-tion to per-son and prop-erty	Health and sanita-tion	High-ways and cor-rections	Char-ities, hos-pitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and con-serva-tion of nat-ural resources				Mis-cell-aneous
WILBARGER.....	\$727	\$27.75	\$514	\$44	\$5	\$2	\$62	\$6					\$4	\$23	\$146	\$44
County.....	213	8.13	123												84	6
Cities, towns, and villages.....	126	11.27	72											23	23	8
School districts.....	388	(¹)	319						\$319						39	30
WILLACY.....	552	52.58	212	32	7	2	32	1					5	5	225	110
County.....	198	18.86	79												17	102
Cities, towns, and villages.....	31	10.90	10												14	2
School districts.....	134	(¹)	115						115						13	6
Other civil divisions.....	189	(¹)	8				3						5		181	
WILLIAMSON.....	1,017	22.91	696	27	12	2	101	21	1				2	115	145	61
County.....	235	5.29	166												49	20
Cities, towns, and villages.....	307	17.87	119												45	28
School districts.....	462	(¹)	411						411						38	13
Other civil divisions.....	13	(¹)													13	
WILSON.....	420	23.73	298	23	2		110							4	42	76
County.....	152	8.59	135												10	7
Cities, towns, and villages.....	14	6.15	6											4	4	
School districts.....	218	(¹)	137						137						12	69
Other civil divisions.....	36	(¹)	20				20								16	
WINKLER.....	343	43.42	289	54	1		46	14					24		27	27
County.....	159	20.13	139												14	6
Cities, towns, and villages.....	3	.76	3													
School districts.....	181	(¹)	147						147						13	21

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total.....	\$70, 184	\$24. 07	\$32, 250	\$7, 504	\$13, 886	\$16, 544
30,000 population and over.....	52, 109	33. 79	24, 657	3, 547	9, 263	14, 642
Houston.....	9, 719	31. 35	4, 218	646	1, 756	3, 099
Dallas.....	11, 361	41. 12	6, 046	508	1, 785	3, 022
San Antonio.....	4, 621	19. 02	2, 651	327	1, 352	291
Fort Worth.....	6, 230	37. 39	2, 403	284	1, 009	2, 534
El Paso.....	3, 609	34. 27	2, 518	209	550	332
Beaumont.....	2, 545	41. 93	1, 198	237	522	588
Austin.....	2, 736	47. 01	742	437	217	1, 340
Port Arthur.....	2, 159	39. 18	413	161	285	1, 300
Waco.....	2, 505	45. 96	1, 328	154	361	662
Galveston.....	3, 209	58. 99	1, 560	118	477	1, 054
Amarillo.....	1, 409	29. 29	593	125	333	358
Wichita Falls.....	714	16. 15	402	110	179	23
Laredo.....	469	13. 75	391	4	60	14
Corpus Christi.....	823	25. 88	194	227	377	25
8,000 to 30,000 population.....	7, 119	16. 44	3, 366	1, 443	1, 598	712
San Angelo.....	277	9. 93	206	5	64	2
Brownsville.....	456	17. 01	186	123	135	12
Abilene.....	616	24. 35	351	59	170	36
Lubbock.....	488	20. 94	173	127	125	63
Tyler.....	460	25. 66	307	67	53	33
Texarkana.....	283	16. 26	194	89	89	89
Marshall.....	246	14. 91	53	45	46	102
Temple.....	237	14. 72	83	56	23	75
Sherman.....	227	14. 37	105	69	32	22
Corsicana.....	234	14. 81	134	58	42	-----
Paris.....	269	17. 19	134	33	95	7
Big Spring.....	239	15. 52	74	37	43	85
Harlingen.....	201	14. 46	145	-----	40	16
Denison.....	198	14. 30	70	54	16	58
Brownwood.....	165	12. 13	68	57	28	12
Greenville.....	327	26. 37	112	142	69	4
Pampa.....	189	15. 62	77	31	56	25
Sweetwater.....	239	19. 92	88	55	96	-----
Del Rio.....	108	9. 08	52	12	31	13
San Benito.....	114	9. 74	73	4	35	2
Cleburne.....	197	17. 07	62	53	60	22
Palestine.....	183	15. 91	93	52	38	-----
Denton.....	175	17. 68	56	65	25	29
Vernon.....	126	12. 86	72	23	23	8
McAllen.....	118	12. 16	58	-----	60	-----
Plainview.....	142	14. 64	89	23	30	-----
Highland Park.....	282	29. 68	128	126	24	4
Gainesville.....	103	11. 44	40	-----	10	53
Terrell.....	143	16. 07	42	51	21	29
Waxahachie.....	77	9. 51	41	17	19	-----
2,500 to 8,000 population.....	7, 104	13. 76	2, 818	1, 634	1, 826	826
Orange.....	74	9. 35	46	-----	28	-----
Hillsboro.....	87	11. 12	38	31	15	3
Bryan.....	99	12. 67	37	38	13	11
Breckenridge.....	100	13. 21	53	-----	47	-----
Taylor.....	119	15. 95	43	26	24	26

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued						
Victoria.....	\$178	\$23.99	\$66	\$40	\$12	\$60
Lufkin.....	122	16.69	56	12	48	6
McKinney.....	44	6.02	35	—	9	—
Childress.....	97	13.54	23	29	38	7
Ennis.....	92	13.01	33	—	34	25
Kingsville.....	126	18.49	54	21	51	—
Jacksonville.....	99	14.67	37	21	33	8
Electra.....	97	14.45	23	26	48	—
Crystal City.....	60	9.08	4	14	12	30
Mercedes.....	69	10.44	39	—	30	—
Mexia.....	123	18.70	42	35	43	3
Borger.....	29	4.44	23	—	6	—
New Braunfels.....	144	23.07	53	17	24	50
Ranger.....	46	7.41	46	—	—	—
Coleman.....	109	17.93	15	50	29	15
Cisco.....	157	26.05	146	11	—	—
Mineral Wells.....	85	14.20	30	30	25	—
Brenham.....	57	9.54	28	23	5	1
Luling.....	22	3.69	12	—	10	—
Nacogdoches.....	136	23.91	38	24	23	51
Yoakum.....	56	9.90	31	—	24	1
Bonham.....	48	8.49	18	20	10	—
Midland.....	85	15.50	33	13	35	4
Sulphur Springs.....	59	10.89	18	27	14	—
Marlin.....	168	31.47	50	27	30	61
Uvalde.....	61	11.54	22	24	14	1
Seguin.....	120	22.97	38	74	8	—
Goose Creek.....	62	11.90	15	23	22	2
San Marcos.....	52	10.13	15	23	13	1
Navasota.....	45	8.78	19	4	22	—
Mission.....	61	11.91	7	30	23	1
Eagle Pass.....	33	6.52	28	—	3	2
Longview.....	166	32.96	39	69	27	31
Huntsville.....	25	4.97	14	—	11	—
Graham.....	154	30.92	73	39	30	12
Weatherford.....	48	9.77	43	1	4	—
Weslaco.....	72	14.76	19	18	30	5
Edinburg.....	32	6.64	31	—	—	1
Beeville.....	47	9.78	21	—	26	—
Dalhart.....	80	17.05	29	1	17	33
Cuero.....	77	16.48	25	12	7	33
Colorado.....	59	12.63	30	13	16	—
Eastland.....	164	35.28	66	42	56	—
Cameron.....	23	5.04	14	5	4	—
Kerrville.....	94	20.68	43	30	16	5
Quanah.....	26	5.82	10	—	16	—
Crockett.....	45	10.13	35	—	10	—
Lockhart.....	23	5.27	16	—	7	—
Athens.....	43	9.90	17	—	26	—
Commerce.....	83	19.45	14	16	13	40
Memphis.....	37	8.69	26	—	11	—
Alice.....	38	8.96	9	12	17	—
University Park.....	165	39.29	78	43	26	18
Ballinger.....	141	33.68	28	26	17	70
Robstown.....	38	9.08	20	—	18	—

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
2,500 to 8,000 population—Continued						
Olney.....	\$45	\$10.87	\$16	\$14	\$15	-----
Donna.....	35	8.53	16	6	13	-----
Stamford.....	81	19.78	25	21	35	-----
Bay City.....	17	4.18	6	2	9	-----
Brady.....	140	35.15	40	76	24	-----
Wink.....	3	.76	3	-----	-----	-----
Stephenville.....	43	10.90	6	25	12	-----
Marfa.....	36	9.21	11	11	11	-----
Slaton.....	42	10.84	12	11	17	\$2
Alamo Heights.....	60	15.49	19	10	31	-----
Rusk.....	20	5.18	5	5	10	-----
Gonzales.....	14	3.63	8	-----	6	-----
Shamrock.....	57	15.08	30	20	7	-----
Belton.....	51	13.50	11	13	27	-----
Arlington.....	57	15.57	21	12	23	1
Georgetown.....	143	39.91	51	78	14	-----
Wellington.....	24	6.72	1	11	12	-----
Mount Pleasant.....	40	11.30	24	5	11	-----
Texas City.....	49	13.87	34	-----	14	1
Lamesa.....	51	14.46	28	-----	21	2
Teague.....	29	8.26	2	20	7	-----
Alpine.....	42	12.02	20	7	15	-----
Pelly.....	32	9.27	7	15	10	-----
McCombs.....	27	7.84	18	-----	9	-----
Jasper.....	17	5.01	4	4	7	2
Mineola.....	34	10.29	18	9	7	-----
Pecos.....	32	9.69	27	-----	5	-----
Smithville.....	16	4.85	14	-----	2	-----
Burkburnett.....	53	16.15	30	15	8	-----
Pharr.....	20	6.20	9	8	3	-----
Littlefield.....	46	14.29	15	8	20	3
Cotulla.....	16	5.04	1	9	6	-----
Freepoint.....	18	5.69	13	-----	5	-----
Bowie.....	49	15.65	16	23	6	4
Snyder.....	31	10.31	7	10	12	2
Hearne.....	27	9.13	10	10	7	-----
Clarksville.....	21	7.11	8	4	8	1
Henderson.....	42	14.32	18	6	7	11
Mart.....	38	13.32	9	11	14	4
Perryton.....	54	19.12	18	5	19	12
Canyon.....	49	17.37	18	10	3	18
Paducah.....	41	14.63	22	5	10	4
Clarendon.....	19	6.89	6	4	9	-----
Lampasas.....	33	12.18	9	14	10	-----
South San Antonio.....	3	1.11	3	-----	-----	-----
Fort Stockton.....	27	10.02	13	7	6	1
Wharton.....	195	72.46	24	29	11	131
Pittsburg.....	27	10.23	10	6	11	-----
Floydada.....	30	11.38	20	-----	10	-----
Haskell.....	28	10.64	7	10	11	-----
Seymour ¹	-----	-----	-----	-----	-----	-----
Kenedy.....	35	13.41	8	11	9	7
Gatesville.....	20	7.69	7	7	3	3
Pearsall.....	8	3.15	7	-----	1	-----
Center.....	36	14.34	16	7	13	-----
Less than 2,500 population.....	3,852	9.08	1,409	880	1,199	364

¹ Not available.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$797,609	\$760,315	\$37,294	\$748,391	\$125.93
State government.....	10,346	4,475	5,871	10,317	1.75
Counties.....	211,426	208,484	2,942	197,873	33.30
Cities, towns, and villages.....	294,392	269,859	24,533	274,215	93.95
School districts.....	120,791	119,569	1,222	112,327	(⁹)
Other civil divisions.....	160,654	157,928	2,726	153,659	(⁹)
ANDERSON	2,491	2,487	4	2,310	66.57
County.....	243	242	1	240	6.92
Cities, towns, and villages.....	647	647	—	571	45.29
School districts.....	426	423	3	364	(⁹)
Other civil divisions.....	1,175	1,175	—	1,135	(⁹)
ANDREWS	209	209	—	192	240.00
County.....	130	130	—	120	150.00
School districts.....	79	79	—	72	(⁹)
ANGELINA	2,458	2,308	150	2,275	79.27
County.....	1,217	1,212	5	1,158	40.35
Cities, towns, and villages.....	858	713	145	746	102.04
School districts.....	360	360	—	350	(⁹)
Other civil divisions.....	23	23	—	21	(⁹)
ARANSAS	533	514	19	495	225.00
County.....	412	397	15	377	171.36
Cities, towns, and villages.....	78	74	4	78	68.42
School districts.....	29	29	—	28	(⁹)
Other civil divisions.....	14	14	—	12	(⁹)
ARCHER	1,790	1,765	25	1,758	169.04
County.....	1,332	1,320	12	1,327	127.60
Cities, towns, and villages.....	300	288	12	299	96.11
School districts.....	158	157	1	132	(⁹)
ARMSTRONG	239	238	1	215	63.24
County.....	79	79	—	77	22.65
Cities, towns, and villages.....	41	40	1	21	20.17
School districts.....	103	103	—	102	(⁹)
Other civil divisions.....	16	16	—	15	(⁹)
ATASCOSA	2,369	2,274	95	2,244	138.52
County.....	1,142	1,064	78	1,078	66.54
Cities, towns, and villages.....	192	175	17	186	45.98
School districts.....	232	232	—	211	(⁹)
Other civil divisions.....	803	803	—	769	(⁹)
AUSTIN	1,169	1,156	13	1,107	58.70
County.....	80	80	—	76	4.03
Cities, towns, and villages.....	106	95	11	104	56.34
School districts.....	174	172	2	166	(⁹)
Other civil divisions.....	809	809	—	761	(⁹)
BAILY	549	537	12	513	85.50
County.....	193	188	5	190	31.67
Cities, towns, and villages.....	45	38	7	42	53.92
School districts.....	281	281	—	265	(⁹)
Other civil divisions.....	30	30	—	16	(⁹)
BANDERA	109	109	—	81	21.41
County.....	17	17	—	17	4.49
School districts.....	35	35	—	24	(⁹)
Other civil divisions.....	57	57	—	40	(⁹)
BASTROP	1,072	1,012	60	1,008	42.20
County.....	395	371	24	387	16.20
Cities, towns, and villages.....	76	46	30	65	9.27
School districts.....	236	230	6	208	(⁹)
Other civil divisions.....	365	365	—	348	(⁹)

See footnotes at end of table.

1758 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
BAYLOR	\$1,306	\$1,244	\$62	\$1,180	\$157.33
County.....	1,035	1,035	—	959	127.87
Cities, towns, and villages.....	154	92	62	123	46.84
School districts.....	117	117	—	98	(?)
BEE	1,201	1,008	193	1,172	71.90
County.....	674	661	13	653	40.06
Cities, towns, and villages.....	296	116	180	293	60.97
School districts.....	231	231	—	226	(?)
BELL	4,515	4,283	232	3,832	75.73
County.....	2,172	2,172	—	1,800	35.57
Cities, towns, and villages.....	1,383	1,151	232	1,159	50.59
School districts.....	769	769	—	707	(?)
Other civil divisions.....	191	191	—	166	(?)
BEXAR	41,454	38,433	3,021	37,870	122.95
County.....	4,662	4,638	24	4,221	13.70
Cities, towns, and villages.....	27,579	24,601	2,978	25,327	101.48
School districts.....	8,800	8,781	19	8,184	(?)
Other civil divisions.....	413	413	—	138	(?)
BLANCO	229	229	—	215	55.96
County.....	199	199	—	188	48.93
School districts.....	16	16	—	15	(?)
Other civil divisions.....	14	14	—	12	(?)
BORDEN	28	28	—	19	11.88
County.....	28	28	—	19	11.88
BOSQUE	481	458	23	436	27.68
Cities, towns, and villages.....	190	169	21	183	42.20
School districts.....	170	170	—	158	(?)
Other civil divisions.....	121	119	2	95	(?)
BOWIE	4,162	4,037	125	4,017	80.18
County.....	252	252	—	249	4.97
Cities, towns, and villages.....	1,915	1,813	102	1,856	95.81
School districts.....	892	869	23	880	(?)
Other civil divisions.....	1,103	1,103	—	1,032	(?)
BRAZORIA	3,845	3,830	15	3,515	149.57
County.....	169	160	9	100	4.26
Cities, towns, and villages.....	312	306	6	290	49.14
School districts.....	452	452	—	431	(?)
Other civil divisions.....	2,912	2,912	—	2,694	(?)
BRAZOS	1,697	1,613	84	1,582	72.45
County.....	1,141	1,141	—	1,082	49.55
Cities, towns, and villages.....	234	155	79	196	25.08
School districts.....	300	295	5	285	(?)
Other civil divisions.....	22	22	—	19	(?)
BREWSTER	795	740	55	753	109.13
County.....	349	342	7	326	47.25
Cities, towns, and villages.....	307	269	38	299	85.55
School districts.....	139	129	10	128	(?)
BRISCOE	593	581	12	569	94.83
County.....	47	47	—	47	7.83
Cities, towns, and villages.....	151	139	12	149	81.96
School districts.....	269	269	—	253	(?)
Other civil divisions.....	126	126	—	120	(?)
BROOKS	487	487	—	414	67.87
County.....	377	377	—	306	50.16
School districts.....	110	110	—	108	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
BROWN	\$5,075	\$5,066	\$9	\$4,790	\$176.10
County.....	1,472	1,472	-----	1,380	50.74
Cities, towns, and villages.....	619	619	-----	520	35.53
School districts.....	484	475	9	422	(¹)
Other civil divisions.....	2,500	2,500	-----	2,468	(²)
BURLESON	882	844	38	750	36.76
County.....	410	410	-----	392	19.22
Cities, towns, and villages.....	113	75	38	99	24.68
School districts.....	147	147	-----	122	(¹)
Other civil divisions.....	212	212	-----	137	(²)
BURNET	241	218	23	210	20.00
County.....	89	58	11	57	5.43
Cities, towns, and villages.....	18	6	12	17	8.85
School districts.....	65	65	-----	60	(¹)
Other civil divisions.....	89	89	-----	76	(²)
CALDWELL	1,787	1,691	96	1,722	52.98
County.....	155	155	-----	155	4.77
Cities, towns, and villages.....	275	179	96	254	24.57
School districts.....	389	389	-----	370	(¹)
Other civil divisions.....	968	968	-----	943	(²)
CALHOUN	1,100	1,097	3	862	156.73
County.....	433	433	-----	327	59.45
Cities, towns, and villages.....	149	146	3	136	76.40
School districts.....	42	42	-----	41	(¹)
Other civil divisions.....	476	476	-----	358	(²)
CALLAHAN	1,199	1,093	106	1,148	88.99
County.....	228	228	-----	221	17.13
Cities, towns, and villages.....	449	343	106	446	93.32
School districts.....	213	213	-----	206	(¹)
Other civil divisions.....	309	309	-----	275	(²)
CAMERON	22,874	20,795	2,079	22,281	287.35
County.....	7,865	7,857	8	7,557	97.46
Cities, towns, and villages.....	4,034	2,841	1,193	3,985	70.38
School districts.....	2,691	2,691	-----	2,621	(¹)
Other civil divisions.....	8,284	7,406	878	8,118	(²)
CAMP	801	739	62	777	77.21
County.....	527	512	15	513	50.98
Cities, towns, and villages.....	127	80	47	123	46.59
School districts.....	147	147	-----	141	(¹)
CARSON	1,656	1,639	17	1,295	152.35
County.....	860	860	-----	564	66.85
Cities, towns, and villages.....	473	456	17	465	128.84
School districts.....	323	323	-----	266	(¹)
CASS	973	927	46	836	27.84
County.....	46	46	-----	46	1.53
Cities, towns, and villages.....	46	-----	46	44	12.32
School districts.....	297	297	-----	271	(¹)
Other civil divisions.....	584	584	-----	475	(²)
CASTRO	429	429	-----	361	69.42
County.....	39	39	-----	15	2.88
Cities, towns, and villages.....	134	134	-----	133	160.43
School districts.....	256	256	-----	213	(¹)
CHAMBERS	704	693	11	603	100.50
County.....	118	112	6	97	16.17
School districts.....	118	118	-----	107	(¹)
Other civil divisions.....	468	463	5	399	(²)

See footnotes at end of table.

1760 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
CHEROKEE	\$3,380	\$3,328	\$52	\$3,264	\$74.01
County.....	464	458	6	437	9.91
Cities, towns, and villages.....	899	855	44	860	73.76
School districts.....	385	383	2	363	(¹)
Other civil divisions.....	1,632	1,632	-----	1,604	(²)
CHILDRESS	1,951	1,859	92	1,903	112.60
County.....	904	904	-----	880	52.07
Cities, towns, and villages.....	651	559	92	633	88.37
School districts.....	396	396	-----	390	(²)
CLAY	1,008	1,004	4	954	65.59
County.....	23	22	1	21	1.44
Cities, towns, and villages.....	57	54	3	42	12.46
School districts.....	258	258	-----	253	(²)
Other civil divisions.....	670	670	-----	638	(²)
COCHRAN	650	646	4	625	271.74
County.....	388	384	4	372	161.74
School districts.....	262	262	-----	253	(²)
COKE	425	419	6	418	77.41
County.....	78	75	3	74	13.70
Cities, towns, and villages.....	41	38	3	39	33.59
School districts.....	34	34	-----	34	(²)
Other civil divisions.....	272	272	-----	271	(²)
COLEMAN	1,681	1,594	87	1,560	63.67
County.....	13	13	-----	13	53
Cities, towns, and villages.....	630	543	87	610	74.44
School districts.....	396	396	-----	386	(²)
Other civil divisions.....	642	642	-----	551	(²)
COLLIN	4,052	3,955	97	3,817	82.65
County.....	111	111	-----	110	2.38
Cities, towns, and villages.....	605	509	96	527	36.20
School districts.....	627	626	1	567	(²)
Other civil divisions.....	2,709	2,709	-----	2,613	(²)
COLLINGSWORTH	820	806	14	746	48.44
County.....	280	266	14	266	17.27
Cities, towns, and villages.....	201	201	-----	188	47.05
School districts.....	339	339	-----	292	-----
COLORADO	1,565	1,527	38	1,433	75.03
County.....	311	298	13	285	14.92
Cities, towns, and villages.....	327	302	25	308	54.48
School districts.....	317	317	-----	284	(²)
Other civil divisions.....	610	610	-----	556	(²)
COMAL	924	854	70	827	66.16
County.....	361	361	-----	329	26.32
Cities, towns, and villages.....	454	384	70	392	62.80
School districts.....	109	109	-----	106	(²)
COMANCHE	1,025	1,012	13	970	52.63
County.....	32	32	-----	22	1.19
Cities, towns, and villages.....	446	433	13	422	92.36
School districts.....	303	303	-----	291	(²)
Other civil divisions.....	244	244	-----	235	(²)
CONCHO	545	545	-----	528	66.00
County.....	17	17	-----	15	1.88
Cities, towns, and villages.....	30	30	-----	28	23.45
School districts.....	216	216	-----	209	(²)
Other civil divisions.....	282	282	-----	276	(²)
COOKE	1,200	1,145	55	1,151	47.69
County.....	46	46	-----	36	1.49
Cities, towns, and villages.....	344	289	55	323	34.15
School districts.....	635	635	-----	624	(²)
Other civil divisions.....	175	175	-----	168	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
CORYELL.....	\$313	\$307	\$6	\$287	\$14.35
County.....	41	39	2	40	2.00
Cities, towns, and villages.....	104	100	4	101	33.59
School districts.....	168	168	-----	146	(?)
COTTELL.....	1,888	1,766	122	1,842	187.96
County.....	1,127	1,083	44	1,112	113.47
Cities, towns, and villages.....	362	284	78	347	123.84
School districts.....	399	399	-----	383	(?)
CRANE.....	260	260	-----	247	95.00
County.....	210	210	-----	199	76.54
School districts.....	50	50	-----	48	(?)
CROCKETT.....	642	642	-----	579	206.79
County.....	457	457	-----	410	146.43
School districts.....	185	185	-----	169	(?)
CROSBY.....	1,179	1,150	29	1,110	93.28
County.....	150	150	-----	146	12.27
Cities, towns, and villages.....	368	339	29	357	106.44
School districts.....	442	442	-----	402	(?)
Other civil divisions.....	219	219	-----	205	(?)
CULBERSON.....	328	327	1	250	192.31
County.....	295	294	1	217	166.92
School districts.....	33	33	-----	33	(?)
DALLAM.....	1,077	1,067	10	1,045	124.40
County.....	155	145	10	146	17.38
Cities, towns, and villages.....	490	490	-----	474	87.75
School districts.....	432	432	-----	425	(?)
DALLAS.....	84,347	80,545	3,802	82,532	239.02
County.....	22,824	22,743	81	22,808	66.05
Cities, towns, and villages.....	40,996	37,275	3,721	39,262	131.72
School districts.....	1,512	1,512	-----	1,468	(?)
Other civil divisions.....	19,015	19,015	-----	18,994	(?)
DAWSON.....	836	782	54	803	52.83
County.....	63	63	-----	59	3.88
Cities, towns, and villages.....	350	296	54	344	97.51
School districts.....	423	423	-----	400	(?)
DEAF SMITH.....	505	368	137	459	71.72
County.....	69	69	-----	54	8.44
Cities, towns, and villages.....	272	135	137	248	100.90
School districts.....	164	164	-----	157	(?)
DELTA.....	1,603	1,595	8	1,547	117.75
County.....	773	765	8	724	55.11
Cities, towns, and villages.....	108	108	-----	108	53.39
School districts.....	198	198	-----	192	(?)
Other civil divisions.....	524	524	-----	523	(?)
DENTON.....	2,643	2,600	43	2,522	76.84
County.....	265	227	38	261	7.95
Cities, towns, and villages.....	592	587	5	552	41.14
School districts.....	729	729	-----	711	(?)
Other civil divisions.....	1,057	1,057	-----	998	(?)
DE WITT.....	1,634	1,614	20	1,438	52.40
County.....	161	154	7	119	4.34
Cities, towns, and villages.....	317	304	13	267	38.40
School districts.....	339	339	-----	278	(?)
Other civil divisions.....	817	817	-----	774	(?)
DICKENS.....	794	753	41	757	83.19
County.....	534	506	28	508	55.82
Cities, towns, and villages.....	72	60	12	67	35.28
School districts.....	183	182	1	177	(?)
Other civil divisions.....	5	5	-----	5	(?)

See footnote at end of table.

1762 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
DIMIT	\$1,033	\$987	\$46	\$964	\$102.55
County	606	594	12	563	59.89
Cities, towns, and villages	191	157	34	189	40.90
School districts	236	236		212	(²)
DONLEY	734	697	37	668	63.02
County	86	86		70	6.60
Cities, towns, and villages	340	306	34	317	88.97
School districts	297	294	3	272	(²)
Other civil divisions	11	11		9	(²)
DUVAL	1,941	1,941		1,760	136.43
County	1,822	1,822		1,643	127.36
School districts	119	119		117	(²)
EASTLAND	13,485	12,250	1,235	13,096	383.42
County	3,724	3,712	12	3,466	101.48
Cities, towns, and villages	8,259	7,036	1,223	8,210	405.05
School districts	1,502	1,502		1,420	(²)
ECTOR	540	539	1	525	116.67
County	367	366	1	352	78.22
Cities, towns, and villages					
School districts	173	173		173	(²)
EDWARDS	340	309	31	309	110.36
County	276	276		255	91.07
Cities, towns, and villages	31		31	31	31.06
School districts	33	33		23	(²)
ELLIS	6,678	6,515	163	6,484	120.22
County					
Cities, towns, and villages	1,542	1,521	21	1,475	69.50
School districts	907	903	4	882	(²)
Other civil divisions	4,229	4,091	138	4,127	(²)
EL PASO	17,703	15,880	1,823	15,072	110.26
County	4,740	4,448	292	3,857	28.22
Cities, towns, and villages	11,462	9,931	1,531	9,868	93.71
School districts	626	626		504	(²)
Other civil divisions	875	875		843	(²)
ERATH	1,093	1,032	61	1,002	48.16
County	232	229	3	223	10.72
Cities, towns, and villages	367	309	58	340	54.71
School districts	253	253		227	(²)
Other civil divisions	241	241		212	(²)
FALLS	2,111	2,100	11	1,982	50.56
County	245	245		234	5.97
Cities, towns, and villages	688	677	11	646	82.57
School districts	242	242		210	(²)
Other civil divisions	936	936		892	(²)
FANNIN	2,511	2,490	21	2,402	58.35
County	56	56		56	1.36
Cities, towns, and villages	436	415	21	404	32.80
School districts	418	418		403	(²)
Other civil divisions	1,601	1,601		1,539	(²)
FAYETTE	1,127	1,121	6	1,061	34.45
County	52	50	2	49	1.59
Cities, towns, and villages	199	196	3	177	30.98
School districts	191	190	1	178	(²)
Other civil divisions	685	685		657	(²)
FISHER	2,262	2,205	57	2,229	159.21
County	1,640	1,640		1,634	116.71
Cities, towns, and villages	157	100	57	150	53.29
School districts	465	465		445	(²)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
FLOYD	\$1,238	\$1,165	\$73	\$1,201	\$93.10
County.....	140	140	—	140	10.85
Cities, towns, and villages.....	540	467	73	528	128.69
School districts.....	558	558	—	533	(¹)
FOARD	994	987	7	966	146.36
County.....	613	613	—	603	91.36
Cities, towns, and villages.....	187	180	7	184	94.55
School districts.....	194	194	—	179	(¹)
FORT BEND	2,166	2,166	—	2,026	65.57
County.....	229	229	—	199	6.44
Cities, towns, and villages.....	253	253	—	229	67.89
School districts.....	362	362	—	344	(¹)
Other civil divisions.....	1,322	1,322	—	1,254	(¹)
FRANKLIN	747	686	61	712	83.82
County.....	526	481	45	500	58.87
Cities, towns, and villages.....	99	83	16	97	79.38
School districts.....	65	65	—	58	(¹)
Other civil divisions.....	57	57	—	57	(¹)
FREESTONE	1,771	1,721	50	1,592	70.48
County.....	1,132	1,105	27	1,068	47.28
Cities, towns, and villages.....	374	351	23	343	60.60
School districts.....	265	265	—	181	(¹)
FRIO	924	917	7	842	89.57
County.....	532	531	1	463	49.26
Cities, towns, and villages.....	117	111	6	115	33.19
School districts.....	224	224	—	221	(¹)
Other civil divisions.....	51	51	—	43	(¹)
GAINES	374	353	21	371	119.68
County.....	231	227	4	230	74.19
Cities, towns, and villages.....	5	4	1	4	7.92
School districts.....	138	122	16	137	(¹)
GALVESTON	13,011	12,874	137	12,144	183.17
County.....	2,884	2,883	1	2,542	38.34
Cities, towns, and villages.....	9,791	9,656	135	9,273	160.06
School districts.....	336	335	1	329	(¹)
GARZA	507	487	20	495	85.34
County.....	179	179	—	177	30.52
Cities, towns, and villages.....	61	43	18	59	35.37
School districts.....	227	225	2	222	(¹)
Other civil divisions.....	40	40	—	37	(¹)
GILLESPIE	455	455	—	439	39.20
County.....	331	331	—	316	28.21
School districts.....	124	124	—	123	(¹)
GLASSCOCK	43	43	—	21	15.00
County.....	4	4	—	4	2.86
School districts.....	39	39	—	17	(¹)
GOLIAD	726	654	72	696	68.24
County.....	616	616	—	593	58.14
Cities, towns, and villages.....	105	33	72	98	68.82
School districts.....	5	5	—	5	(¹)
GONZALES	1,043	1,041	2	980	34.58
County.....	250	250	—	236	8.33
Cities, towns, and villages.....	178	177	1	173	29.10
School districts.....	181	180	1	160	(¹)
Other civil divisions.....	434	434	—	411	(¹)
GRAY	3,555	3,451	104	3,374	134.42
County.....	1,527	1,527	—	1,407	56.06
Cities, towns, and villages.....	1,110	1,006	104	1,071	73.49
School districts.....	918	918	—	896	(¹)

See footnotes at end of table.

1764 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
GRAYSON.....	\$5,262	\$5,216	\$46	\$4,950	\$75.18
County.....	3,087	3,087	—	2,961	44.97
Cities, towns, and villages.....	1,158	1,112	46	1,037	27.87
School districts.....	1,017	1,017	—	952	(?)
GREGG.....	1,243	1,184	59	1,126	71.37
County.....	400	341	59	367	23.26
Cities, towns, and villages.....	598	598	—	540	107.23
School districts.....	245	245	—	219	(?)
GRIMES.....	2,164	2,097	67	2,075	91.64
County.....	1,649	1,606	43	1,603	70.80
Cities, towns, and villages.....	245	221	24	219	42.71
School districts.....	270	270	—	253	(?)
GUADALUPE.....	1,203	1,202	1	1,024	35.19
County.....	919	918	1	771	26.49
Cities, towns, and villages.....	119	119	—	99	18.95
School districts.....	165	165	—	154	(?)
HALE.....	2,326	2,235	91	2,195	100.23
County.....	851	851	—	832	37.99
Cities, towns, and villages.....	673	582	91	612	50.52
School districts.....	802	802	—	751	(?)
HALL.....	2,746	2,689	57	2,624	145.78
County.....	211	211	—	195	10.83
Cities, towns, and villages.....	307	257	50	305	46.52
School districts.....	597	590	7	571	(?)
Other civil divisions.....	1,631	1,631	—	1,553	(?)
HAMILTON.....	572	562	10	546	40.38
County.....	84	78	6	83	6.14
Cities, towns, and villages.....	271	269	2	267	75.27
School districts.....	217	215	2	196	(?)
HANSFORD.....	854	803	51	824	211.28
County.....	80	80	—	76	19.49
Cities, towns, and villages.....	311	271	40	303	151.20
School districts.....	338	338	—	324	(?)
Other civil divisions.....	125	114	11	121	(?)
HARDEMAN.....	1,379	1,364	15	1,302	87.38
County.....	484	484	—	478	32.08
Cities, towns, and villages.....	403	388	15	360	59.27
School districts.....	492	492	—	464	(?)
HARDIN.....	1,191	1,191	—	1,003	71.97
County.....	66	66	—	61	4.38
Cities, towns, and villages.....	—	—	—	—	—
School districts.....	374	374	—	322	(?)
Other civil divisions.....	751	751	—	620	(?)
HARRIS.....	75,875	72,536	3,339	69,956	179.93
County.....	11,877	11,843	34	10,554	27.15
Cities, towns, and villages.....	39,602	36,841	2,761	36,763	113.50
School districts.....	14,818	14,274	544	13,576	(?)
Other civil divisions.....	9,578	9,578	—	9,063	(?)
HARRISON.....	2,382	2,381	1	2,287	45.83
County.....	1,148	1,147	1	1,128	22.61
Cities, towns, and villages.....	899	899	—	832	50.42
School districts.....	335	335	—	327	(?)
HARTLEY.....	54	54	—	50	20.83
County.....	9	9	—	9	3.75
Other civil divisions.....	45	45	—	41	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
HASKELL	\$1,576	\$1,414	\$162	\$1,521	\$88.95
County.....	944	940	4	925	54.09
Cities, towns, and villages.....	338	180	158	325	75.79
School districts.....	294	294	-----	271	(?)
HAYS	804	785	19	746	50.02
County.....	465	465	-----	424	28.43
Cities, towns, and villages.....	235	235	-----	225	43.83
School districts.....	66	66	-----	63	(?)
Other civil divisions.....	38	19	19	34	(?)
HEMPHILL	1,176	1,151	25	886	188.51
County.....	857	857	-----	609	128.57
Cities, towns, and villages.....	141	116	25	124	59.96
School districts.....	129	129	-----	106	(?)
Other civil divisions.....	49	49	-----	47	(?)
HENDERSON	2,386	2,376	10	2,327	75.06
County.....	532	522	10	526	16.97
Cities, towns, and villages.....	411	411	-----	407	93.74
School districts.....	408	408	-----	388	(?)
Other civil divisions.....	1,035	1,035	-----	1,006	(?)
HIDALGO	45,114	42,128	2,986	43,997	571.36
County.....	6,168	6,168	-----	5,904	76.67
Cities, towns, and villages.....	7,740	6,123	1,617	7,478	175.40
School districts.....	6,409	6,409	-----	6,170	(?)
Other civil divisions.....	24,797	23,428	1,369	24,445	(?)
HILL	3,066	3,065	1	2,659	61.79
County.....	96	96	-----	12	.28
Cities, towns, and villages.....	602	601	1	436	29.63
School districts.....	645	645	-----	601	(?)
Other civil divisions.....	1,723	1,723	-----	1,610	(?)
HOCKLEY	998	990	8	971	89.08
County.....	234	234	-----	228	20.92
Cities, towns, and villages.....	169	167	2	168	101.14
School districts.....	595	589	6	575	(?)
HOOD	290	288	2	245	36.14
County.....	61	61	-----	29	4.28
Cities, towns, and villages.....	67	65	2	65	49.47
School districts.....	81	81	-----	71	(?)
Other civil divisions.....	81	81	-----	80	(?)
HOPKINS	2,446	2,291	155	2,422	82.35
County.....	1,346	1,276	70	1,333	45.32
Cities, towns, and villages.....	312	227	85	309	47.87
School districts.....	315	315	-----	308	(?)
Other civil divisions.....	473	473	-----	472	(?)
HOUSTON	2,216	1,991	225	2,136	70.50
County.....	195	101	94	191	6.30
Cities, towns, and villages.....	200	69	131	179	29.98
School districts.....	268	268	-----	255	(?)
Other civil divisions.....	1,553	1,553	-----	1,511	(?)
HOWARD	1,654	1,514	140	1,581	61.76
County.....	302	302	-----	275	10.74
Cities, towns, and villages.....	867	727	140	827	51.62
School districts.....	485	485	-----	479	(?)
HUDSPETH	931	930	1	895	213.10
County.....	245	244	1	213	50.71
School districts.....	26	26	-----	25	(?)
Other civil divisions.....	660	660	-----	657	(?)
HUNT	4,382	4,224	158	4,256	86.83
County.....	2,178	2,176	-----	2,117	43.19
Cities, towns, and villages.....	1,695	1,537	158	1,630	78.03
School districts.....	511	511	-----	509	(?)

See footnotes at end of table.

1766 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
HUTCHINSON	\$2,787	\$2,721	\$66	\$2,691	\$155.55
County.....	1,546	1,545	1	1,473	85.14
Cities, towns, and villages.....	556	491	65	551	79.75
School districts.....	685	685	—	667	(?)
IRION	96	96	—	59	28.10
County.....	20	20	—	11	5.24
Cities, towns, and villages.....	6	6	—	6	8.77
School districts.....	70	70	—	42	(?)
JACK	747	732	15	718	79.37
County.....	385	385	—	374	41.34
Cities, towns, and villages.....	97	82	15	94	51.17
School districts.....	265	265	—	250	(?)
JACKSON	1,010	982	28	908	82.70
County.....	335	335	—	297	27.05
Cities, towns, and villages.....	135	107	28	124	52.14
School districts.....	208	208	—	204	(?)
Other civil divisions.....	332	332	—	283	(?)
JASPER	1,500	1,491	9	1,456	84.16
County.....	390	390	—	382	22.08
Cities, towns, and villages.....	297	288	9	296	64.67
School districts.....	215	215	—	208	(?)
Other civil divisions.....	598	598	—	570	(?)
JEFF DAVIS	182	182	—	173	91.05
County.....	106	106	—	99	52.11
School districts.....	76	76	—	74	(?)
JEFFERSON	24,227	23,969	258	22,406	155.92
County.....	1,714	1,714	—	1,471	10.24
Cities, towns, and villages.....	16,538	16,280	258	15,432	130.64
School districts.....	3,506	3,506	—	3,112	(?)
Other civil divisions.....	2,469	2,469	—	2,391	(?)
JIM HOGG	136	135	1	133	24.63
County.....	80	79	1	77	14.26
School districts.....	56	56	—	56	(?)
JIM WELLS	1,345	1,345	—	1,291	88.42
County.....	573	573	—	553	37.88
Cities, towns, and villages.....	279	279	—	270	63.69
School districts.....	333	333	—	309	(?)
Other civil divisions.....	160	160	—	159	(?)
JOHNSON	3,873	3,831	42	3,563	106.94
County.....	2,017	2,011	6	1,920	57.63
Cities, towns, and villages.....	1,071	1,035	36	945	62.25
School districts.....	623	623	—	557	(?)
Other civil divisions.....	162	162	—	141	(?)
JONES	2,907	2,867	40	2,794	113.58
County.....	73	63	10	55	2.24
Cities, towns, and villages.....	1,148	1,120	28	1,093	128.35
School districts.....	597	595	2	563	(?)
Other civil divisions.....	1,089	1,089	—	1,083	(?)
KARNES	1,661	1,536	125	1,588	65.89
County.....	132	132	—	126	5.23
Cities, towns, and villages.....	190	65	125	187	38.26
School districts.....	159	159	—	151	(?)
Other civil divisions.....	1,180	1,180	—	1,124	(?)
KAUFMAN	2,721	2,692	29	2,635	64.42
County.....	68	68	—	68	1.66
Cities, towns, and villages.....	580	551	29	558	38.89
School districts.....	341	341	—	295	(?)
Other civil divisions.....	1,732	1,732	—	1,714	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
KENDALL	\$638	\$634	\$4	\$590	\$116.00
County.....	258	254	4	232	46.40
Cities, towns, and villages.....	70	70	—	68	60.88
School districts.....	56	56	—	50	(¹)
Other civil divisions.....	254	254	—	230	(¹)
KENEDY	—	—	—	—	—
County.....	—	—	—	—	—
School districts.....	—	—	—	—	—
KENT	1,185	1,147	38	1,113	285.38
County.....	585	548	37	577	147.95
Cities, towns, and villages.....	64	63	1	63	101.12
School districts.....	124*	124	—	109	(¹)
Other civil divisions.....	412	412	—	364	(¹)
KERR	1,128	860	268	1,086	99.63
County.....	389	381	8	375	34.40
Cities, towns, and villages.....	394	134	260	375	82.49
School districts.....	195	195	—	190	(¹)
Other civil divisions.....	150	150	—	146	(¹)
KIMBLE	552	524	28	528	125.71
County.....	219	208	11	214	50.95
Cities, towns, and villages.....	113	96	17	110	77.74
School districts.....	149	149	—	147	(¹)
Other civil divisions.....	71	71	—	57	(¹)
KING	39	38	1	37	28.46
County.....	13	12	1	13	10.00
School districts.....	26	26	—	24	(¹)
KINNEY	314	302	12	277	69.25
County.....	188	188	—	155	38.75
Cities, towns, and villages.....	80	68	12	76	41.71
School districts.....	46	46	—	46	(¹)
KLEBERG	1,737	1,288	449	1,520	114.29
County.....	635	623	12	532	40.00
Cities, towns, and villages.....	892	455	437	833	122.23
School districts.....	210	210	—	155	(¹)
KNOX	1,212	1,173	39	1,144	97.78
County.....	165	165	—	134	11.45
Cities, towns, and villages.....	276	237	39	261	82.44
School districts.....	317	317	—	306	(¹)
Other civil divisions.....	454	454	—	443	(¹)
LAMAR	4,637	4,637	—	4,185	86.24
County.....	1,473	1,473	—	1,418	29.22
Cities, towns, and villages.....	1,892	1,892	—	1,581	92.36
School districts.....	577	577	—	493	(¹)
Other civil divisions.....	695	695	—	693	(¹)
LAMB	1,347	1,300	47	1,309	64.80
County.....	156	156	—	156	7.72
Cities, towns, and villages.....	395	353	42	392	66.63
School districts.....	734	729	5	711	(¹)
Other civil divisions.....	62	62	—	50	(¹)
LAMPASAS	224	206	18	216	24.89
County.....	10	10	—	9	1.04
Cities, towns, and villages.....	157	139	18	152	42.53
School districts.....	57	57	—	55	(¹)
LA SALLE	512	395	117	496	56.36
County.....	281	234	47	270	30.68
Cities, towns, and villages.....	93	23	70	91	28.66
Other civil divisions.....	138	138	—	135	(¹)

See footnotes at end of table.

1768 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
LAVACA.....	\$1,943	\$1,868	\$75	\$1,746	\$63.38
County.....	178	169	9	164	5.95
Cities, towns, and villages.....	723	657	66	606	71.85
School districts.....	117	117	-----	113	(?)
Other civil divisions.....	925	925	-----	863	(?)
LEE.....	407	377	30	391	29.20
County.....	96	96	-----	94	7.02
Cities, towns, and villages.....	114	84	30	105	44.60
School districts.....	48	48	-----	46	(?)
Other civil divisions.....	149	149	-----	146	(?)
LEON.....	1,514	1,435	79	1,459	72.23
County.....	1,282	1,204	79	1,235	61.14
Cities, towns, and villages.....	-----	-----	-----	-----	-----
School districts.....	231	231	-----	224	(?)
LIBERTY.....	3,257	3,240	17	3,158	151.83
County.....	2,535	2,521	14	2,463	113.41
Cities, towns, and villages.....	158	155	3	157	46.26
School districts.....	473	473	-----	458	(?)
Other civil divisions.....	91	91	-----	80	(?)
LIMESTONE.....	4,005	3,997	8	3,910	96.31
County.....	588	588	-----	587	14.46
Cities, towns, and villages.....	1,046	1,038	8	998	84.34
School districts.....	658	658	-----	626	(?)
Other civil divisions.....	1,713	1,713	-----	1,699	(?)
LIPSCOMB.....	571	488	83	526	111.91
County.....	176	175	-----	154	32.77
Cities, towns, and villages.....	177	94	83	172	87.53
School districts.....	121	121	-----	106	(?)
Other civil divisions.....	98	98	-----	94	(?)
LIVE OAK.....	1,137	1,109	28	1,030	105.10
County.....	1,000	972	28	906	92.45
School districts.....	137	137	-----	124	(?)
LLANO.....	157	126	31	147	26.25
County.....	50	46	4	47	8.39
Cities, towns, and villages.....	30	3	27	28	13.18
School districts.....	77	77	-----	72	(?)
LOVING.....	-----	-----	-----	-----	-----
County.....	-----	-----	-----	-----	-----
School districts.....	-----	-----	-----	-----	-----
LUBBOCK.....	5,360	5,342	18	5,138	117.04
County.....	861	854	7	830	18.91
Cities, towns, and villages.....	2,684	2,673	11	2,611	90.60
School districts.....	1,815	1,815	-----	1,797	(?)
LYNN.....	784	770	14	736	53.72
County.....	101	94	7	95	6.93
Cities, towns, and villages.....	192	185	7	187	70.67
School districts.....	491	491	-----	454	(?)
MCCULLOCH.....	1,123	1,121	2	993	68.96
County.....	255	253	2	221	15.35
Cities, towns, and villages.....	430	430	-----	413	103.69
School districts.....	333	333	-----	314	(?)
Other civil divisions.....	105	105	-----	45	(?)
McLENNAN.....	11,683	11,493	190	9,878	97.42
County.....	2,907	2,907	-----	2,588	25.52
Cities, towns, and villages.....	8,167	7,979	188	6,741	107.50
School districts.....	609	607	2	549	(?)
McMULLEN.....	284	269	15	272	194.29
County.....	253	238	15	242	172.86
School districts.....	29	29	-----	28	(?)
Other civil divisions.....	2	2	-----	2	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MADISON	\$1,148	\$1,038	\$110	\$1,100	\$89.43
County.....	939	883	56	908	73.82
Cities, towns, and villages.....	65	11	54	64	49.46
School districts.....	144	144	-----	128	(?)
MARION	755	696	59	703	67.79
County.....	610	604	6	591	56.99
Cities, towns, and villages.....	122	69	53	96	41.22
School districts.....	23	23	-----	16	(?)
MARTIN	301	299	2	287	43.48
County.....	49	49	-----	45	6.82
Cities, towns, and villages.....	55	53	2	53	38.29
School districts.....	137	137	-----	129	(?)
Other civil divisions.....	60	60	-----	60	(?)
MASON	161	157	4	120	21.43
County.....	41	37	4	31	5.54
School districts.....	84	84	-----	72	(?)
Other civil divisions.....	36	36	-----	17	(?)
MATAGORDA	3,683	3,572	111	3,192	178.32
County.....	2,252	2,252	-----	2,014	112.51
Cities, towns, and villages.....	238	127	111	187	34.71
School districts.....	329	329	-----	310	(?)
Other civil divisions.....	864	864	-----	681	(?)
MAVERICK	5,389	5,365	24	5,300	866.01
County.....	171	171	-----	103	16.83
Cities, towns, and villages.....	31	18	13	26	5.14
School districts.....	152	141	11	141	(?)
Other civil divisions.....	5,035	5,035	-----	5,030	(?)
MEDINA	3,423	3,405	18	3,385	235.07
County.....	675	675	-----	658	45.69
Cities, towns, and villages.....	66	48	18	66	60.38
School districts.....	124	124	-----	119	(?)
Other civil divisions.....	2,558	2,558	-----	2,542	(?)
MENARD	411	405	6	390	82.98
County.....	252	252	-----	241	51.28
Cities, towns, and villages.....	80	74	6	79	40.12
School districts.....	79	79	-----	70	(?)
MIDLAND	1,234	919	315	1,196	132.89
County.....	352	342	10	330	36.67
Cities, towns, and villages.....	621	316	305	610	111.23
School districts.....	261	261	-----	256	(?)
MILAM	1,531	1,504	27	1,298	34.23
County.....	88	67	21	76	2.00
Cities, towns, and villages.....	221	186	6	210	27.02
School districts.....	186	186	-----	175	(?)
Other civil divisions.....	1,036	1,036	-----	837	(?)
MILLS	135	135	-----	124	14.95
County.....	24	24	-----	23	2.77
Cities, towns, and villages.....	17	17	-----	17	9.53
School districts.....	94	94	-----	84	(?)
MITCHELL	1,058	924	134	984	64.31
County.....	388	387	1	365	23.86
Cities, towns, and villages.....	355	222	133	323	54.44
School districts.....	315	315	-----	296	(?)
MONTAGUE	1,273	1,255	18	1,209	63.10
County.....	93	93	-----	77	4.02
Cities, towns, and villages.....	316	298	18	304	47.18
School districts.....	511	511	-----	480	(?)
Other civil divisions.....	353	353	-----	348	(?)

See footnotes at end of table.

1770 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
MONTGOMERY.....	\$1,826	\$1,377	\$449	\$1,738	\$119.14
County.....	1,438	997	441	1,368	93.78
Cities, towns, and villages.....	87	79	8	78	31.75
School districts.....	301	301	-----	292	(?)
MOORE.....	380	380	-----	373	219.41
County.....	205	205	-----	199	117.06
School districts.....	175	175	-----	174	(?)
MORRIS.....	310	300	10	288	28.72
County.....	76	66	10	71	7.08
Cities, towns, and villages.....	-----	-----	-----	-----	-----
School districts.....	87	87	-----	84	(?)
Other civil divisions.....	147	147	-----	133	(?)
MOTLEY.....	680	667	13	661	90.55
County.....	377	377	-----	373	51.10
Cities, towns, and villages.....	62	49	13	62	36.32
School districts.....	241	241	-----	226	(?)
NACOGDOCHES.....	1,618	1,570	48	1,570	51.31
County.....	922	922	-----	906	29.61
Cities, towns, and villages.....	425	377	48	402	64.69
School districts.....	271	271	-----	262	(?)
NAVARRO.....	6,162	6,146	16	5,759	92.59
County.....	18	18	-----	-----	-----
Cities, towns, and villages.....	1,078	1,064	14	900	42.18
School districts.....	1,656	1,654	2	1,576	(?)
Other civil divisions.....	3,410	3,410	-----	3,283	(?)
NEWTON.....	481	480	1	390	30.95
County.....	70	-----	1	70	5.56
School districts.....	61	61	-----	54	(?)
Other civil divisions.....	350	350	-----	266	(?)
NOLAN.....	3,360	3,288	72	3,159	151.88
County.....	715	693	22	651	31.30
Cities, towns, and villages.....	1,885	1,835	50	1,833	138.34
School districts.....	688	688	-----	634	(?)
Other civil divisions.....	72	72	-----	41	(?)
NUECES.....	13,415	12,771	644	12,909	227.67
County.....	3,310	3,279	31	3,194	56.33
Cities, towns, and villages.....	6,024	5,447	577	5,828	157.79
School districts.....	1,173	1,173	-----	1,027	(?)
Other civil divisions.....	2,908	2,872	36	2,860	(?)
OCHILTREE.....	693	531	162	633	111.05
County.....	47	47	-----	46	8.07
Cities, towns, and villages.....	319	157	162	313	110.84
School districts.....	327	327	-----	274	(?)
OLDHAM.....	227	225	2	187	124.67
County.....	64	64	-----	30	20.00
Cities, towns, and villages.....	27	25	2	26	50.10
School districts.....	136	136	-----	131	(?)
ORANGE.....	4,380	4,380	-----	3,451	227.80
County.....	2,258	2,258	-----	1,777	117.30
Cities, towns, and villages.....	555	555	-----	299	37.79
School districts.....	626	626	-----	506	(?)
Other civil divisions.....	941	941	-----	869	(?)
PALO PINTO.....	2,288	2,253	35	2,231	126.93
County.....	998	997	1	975	55.47
Cities, towns, and villages.....	915	882	33	895	106.47
School districts.....	375	374	1	361	(?)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
PANOLA.....	\$1,615	\$1,543	\$72	\$1,585	\$64.99
County.....	1,365	1,344	21	1,365	55.71
Cities, towns, and villages.....	96	45	51	93	44.58
School districts.....	154	154	-----	127	(¹)
PARKER.....	980	947	33	880	46.91
County.....	495	495	-----	490	26.12
Cities, towns, and villages.....	118	85	33	60	12.21
School districts.....	367	367	-----	330	(¹)
PARTNER.....	371	367	4	355	53.79
County.....	77	77	-----	72	10.91
Cities, towns, and villages.....	45	41	4	45	61.56
School districts.....	249	249	-----	238	(¹)
PECOS.....	1,782	1,703	79	1,539	181.06
County.....	1,387	1,354	33	1,179	138.71
Cities, towns, and villages.....	96	63	33	81	30.06
School districts.....	236	236	-----	218	(¹)
Other civil divisions.....	63	50	13	61	(¹)
POLK.....	1,173	1,151	22	1,087	61.41
County.....	816	794	22	758	42.82
Cities, towns, and villages.....	116	116	-----	94	80.69
School districts.....	108	108	-----	104	(¹)
Other civil divisions.....	133	133	-----	131	(¹)
POTTER.....	9,748	9,537	211	9,139	178.85
County.....	1,691	1,691	-----	1,647	32.23
Cities, towns, and villages.....	5,873	5,751	122	5,433	112.95
School districts.....	2,184	2,095	89	2,059	(¹)
PRESIDIO.....	649	582	67	609	59.98
County.....	351	346	5	323	31.81
Cities, towns, and villages.....	168	106	62	163	41.70
School districts.....	130	130	-----	123	(¹)
RAINS.....	316	290	26	309	43.44
County.....	241	215	26	239	33.60
School districts.....	75	75	-----	70	(¹)
RANDALL.....	668	668	-----	588	76.36
County.....	349	349	-----	290	37.66
Cities, towns, and villages.....	81	81	-----	80	28.36
School districts.....	238	238	-----	218	(¹)
REAGAN.....	517	454	63	462	132.00
County.....	335	335	-----	281	80.29
Cities, towns, and villages.....	86	23	63	85	102.16
School districts.....	96	96	-----	96	(¹)
REAL.....	142	111	31	137	59.57
County.....	31	-----	31	31	13.48
School districts.....	56	56	-----	52	(¹)
Other civil divisions.....	55	55	-----	54	(¹)
RED RIVER.....	1,509	1,509	-----	1,243	40.20
County.....	164	164	-----	162	5.24
Cities, towns, and villages.....	249	249	-----	214	51.22
School districts.....	167	167	-----	137	(¹)
Other civil divisions.....	929	929	-----	730	(¹)
REEVES.....	799	721	78	724	108.06
County.....	27	27	-----	18	2.69
Cities, towns, and villages.....	102	31	71	96	24.89
School districts.....	130	130	-----	126	(¹)
Other civil divisions.....	540	533	7	484	(¹)

See footnotes at end of table.

1772 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
REFUGIO.....	\$1,339	\$1,338	\$1	\$1,258	\$151.57
County.....	1,148	1,148	-----	1,086	130.84
Cities, towns, and villages.....	137	136	1	124	35.05
School districts.....	39	39	-----	33	(⁹)
Other civil divisions.....	15	15	-----	15	(⁹)
ROBERTS.....	296	287	9	289	198.35
County.....	188	188	-----	183	125.60
Cities, towns, and villages.....	44	35	9	44	46.17
School districts.....	64	64	-----	62	(⁹)
ROBERTSON.....	1,461	1,438	23	1,381	50.70
County.....	237	214	23	227	8.33
Cities, towns, and villages.....	202	202	-----	193	32.06
School districts.....	424	424	-----	414	(⁹)
Other civil divisions.....	598	598	-----	547	(⁹)
ROCKWALL.....	802	794	8	775	101.20
County.....	556	556	-----	549	71.69
Cities, towns, and villages.....	85	77	8	70	29.25
School districts.....	85	85	-----	80	(⁹)
Other civil divisions.....	76	76	-----	76	(⁹)
RUNNELS.....	1,613	1,605	8	1,512	66.90
County.....	42	42	-----	41	1.81
Cities, towns, and villages.....	585	577	8	534	70.43
School districts.....	449	449	-----	419	(⁹)
Other civil divisions.....	537	537	-----	518	(⁹)
RUSK.....	1,201	1,132	69	1,128	34.60
County.....	730	679	51	685	21.01
Cities, towns, and villages.....	133	115	18	128	38.12
School districts.....	315	315	-----	292	(⁹)
Other civil divisions.....	23	23	-----	23	(⁹)
SABINE.....	849	800	49	798	66.51
County.....	500	456	44	496	41.34
Cities, towns, and villages.....	71	66	5	71	97.13
School districts.....	42	42	-----	37	(⁹)
Other civil divisions.....	236	236	-----	194	(⁹)
SAN AUGUSTINE.....	883	838	45	855	68.56
County.....	323	291	32	322	25.82
Cities, towns, and villages.....	151	138	13	139	111.47
School districts.....	118	118	-----	109	(⁹)
Other civil divisions.....	291	291	-----	285	(⁹)
SAN JACINTO.....	1,247	1,247	-----	1,231	126.76
County.....	1,095	1,095	-----	1,085	111.73
School districts.....	152	152	-----	146	(⁹)
SAN PATRICIO.....	2,927	2,909	18	2,766	106.38
County.....	259	259	-----	253	9.73
Cities, towns, and villages.....	576	570	6	537	77.07
School districts.....	664	664	-----	616	(⁹)
Other civil divisions.....	1,428	1,416	12	1,360	(⁹)
SAN SABA.....	611	608	3	588	57.09
County.....	236	235	1	223	21.65
Cities, towns, and villages.....	224	222	2	222	81.26
School districts.....	151	151	-----	143	(⁹)
SCHLEICHER.....	157	157	-----	145	42.65
County.....	114	114	-----	103	30.29
Cities, towns, and villages.....	7	7	-----	7	4.99
School districts.....	36	36	-----	35	(⁹)
SCURRY.....	1,103	920	183	982	77.32
County.....	561	492	69	496	39.06
Cities, towns, and villages.....	207	93	114	183	51.52
School districts.....	335	335	-----	303	(⁹)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
SHACKELFORD	\$1,129	\$1,129	-----	\$1,105	\$157.86
County.....	477	477	-----	468	66.86
Cities, towns, and villages.....	124	124	-----	121	36.35
School districts.....	188	188	-----	182	(?)
Other civil divisions.....	340	340	-----	334	(?)
SHELBY	1,930	1,859	\$71	1,831	63.58
County.....	533	532	1	518	17.99
Cities, towns, and villages.....	269	199	70	237	46.90
School districts.....	270	270	-----	251	(?)
Other civil divisions.....	858	858	-----	825	(?)
SHERMAN	213	213	-----	172	68.80
County.....	78	78	-----	60	24.00
Cities, towns, and villages.....	16	16	-----	7	8.02
School districts.....	119	119	-----	105	(?)
SMITH	3,287	3,071	216	3,222	59.45
County.....	1,120	1,036	84	1,091	20.13
Cities, towns, and villages.....	1,008	876	132	1,008	50.25
School districts.....	725	725	-----	701	(?)
Other civil divisions.....	434	434	-----	422	(?)
SOMERVELL	221	221	-----	195	64.66
County.....	178	178	-----	158	52.39
School districts.....	43	43	-----	37	(?)
STARR	673	605	68	641	55.74
County.....	485	444	41	458	39.83
Cities, towns, and villages.....	17	-----	17	17	7.4
School districts.....	140	140	-----	135	(?)
Other civil divisions.....	31	21	10	31	(?)
STEPHENS	3,921	3,870	51	3,662	217.98
County.....	2,587	2,587	-----	2,448	145.71
Cities, towns, and villages.....	821	770	51	719	94.99
School districts.....	513	513	-----	495	(?)
STERLING	250	250	-----	235	156.67
County.....	220	220	-----	205	136.67
School districts.....	30	30	-----	30	(?)
STONEWALL	508	443	65	448	75.93
County.....	236	204	32	198	33.56
Cities, towns, and villages.....	50	17	33	50	65.02
School districts.....	170	170	-----	149	(?)
Other civil divisions.....	52	52	-----	51	(?)
SUTTON	688	684	4	599	199.67
County.....	496	496	-----	410	136.67
Cities, towns, and villages.....	46	42	4	46	23.17
School districts.....	146	146	-----	144	(?)
SWISHER	597	535	62	563	72.18
County.....	128	127	1	112	14.36
Cities, towns, and villages.....	170	109	61	164	56.05
School districts.....	299	299	-----	287	(?)
TARRANT	40,999	40,534	465	37,613	183.30
County.....	7,171	7,164	7	6,720	32.75
Cities, towns, and villages.....	22,968	22,720	248	21,280	123.84
School districts.....	5,331	5,121	210	4,336	(?)
Other civil divisions.....	5,529	5,529	-----	5,277	(?)
TAYLOR	5,950	5,848	102	5,714	130.16
County.....	1,391	1,391	-----	1,359	30.96
Cities, towns, and villages.....	3,287	3,185	102	3,149	112.87
School districts.....	1,145	1,145	-----	1,119	(?)
Other civil divisions.....	127	127	-----	87	(?)

See footnotes at end of table.

1774 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
TERRELL	\$355	\$355	—	\$341	\$121.79
County.....	207	207	—	195	69.64
School districts.....	148	148	—	146	(*)
TERRY	643	643	—	607	60.70
County.....	147	147	—	142	14.20
Cities, towns, and villages.....	138	138	—	133	59.61
School districts.....	358	358	—	332	(*)
THROCKMORTON	830	805	\$25	816	148.36
County.....	638	638	—	631	114.73
Cities, towns, and villages.....	75	50	25	75	66.08
School districts.....	117	117	—	110	(*)
TITUS	1,068	1,038	30	1,013	63.30
County.....	733	706	27	707	44.18
Cities, towns, and villages.....	178	175	3	152	42.93
School districts.....	157	157	—	154	(*)
TOM GREEN	4,470	4,396	84	4,095	103.41
County.....	1,215	1,215	—	1,201	30.33
Cities, towns, and villages.....	1,921	1,837	84	1,693	60.68
School districts.....	1,334	1,334	—	1,201	(*)
TRAVIS	9,647	9,570	77	8,972	110.49
County.....	2,940	2,933	7	2,596	31.97
Cities, towns, and villages.....	5,050	5,017	33	4,795	81.47
School districts.....	1,380	1,343	37	1,309	(*)
Other civil divisions.....	277	277	—	272	(*)
TRINITY	1,624	1,545	79	1,592	117.06
County.....	1,199	1,183	16	1,187	87.28
Cities, towns, and villages.....	236	173	63	235	76.25
School districts.....	189	189	—	170	(*)
TYLER	1,060	1,056	4	1,008	86.90
County.....	610	606	4	568	43.97
School districts.....	89	89	—	82	(*)
Other civil divisions.....	361	361	—	358	(*)
UPSHUR	1,154	1,143	11	1,101	49.38
County.....	930	919	11	885	39.69
Cities, towns, and villages.....	75	75	—	72	28.32
School districts.....	149	149	—	144	(*)
UPTON	1,158	1,127	31	1,112	161.16
County.....	478	469	9	447	64.78
Cities, towns, and villages.....	249	227	22	249	56.84
School districts.....	431	431	—	416	(*)
UVALDE	1,534	1,527	7	1,461	109.85
County.....	206	199	7	198	14.89
Cities, towns, and villages.....	490	490	—	456	66.36
School districts.....	251	251	—	237	(*)
Other civil divisions.....	587	587	—	570	(*)
VAL VERDE	1,161	969	192	1,082	70.72
County.....	286	285	1	273	17.84
Cities, towns, and villages.....	525	334	191	468	39.33
School districts.....	350	350	—	341	(*)
VAN ZANDT	2,331	2,313	18	1,946	59.69
County.....	1,665	1,665	—	1,324	40.61
Cities, towns, and villages.....	230	212	18	204	38.59
School districts.....	436	436	—	418	(*)
VICTORIA	2,181	2,181	—	2,104	103.14
County.....	1,383	1,383	—	1,314	64.41
Cities, towns, and villages.....	381	381	—	379	51.07
School districts.....	243	243	—	238	(*)
Other civil divisions.....	174	174	—	173	(*)

See footnotes at end of table.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
WALKER.....	\$1,780	\$1,696	\$84	\$1,686	\$91.00
County.....	1,346	1,291	55	1,299	70.11
Cities, towns, and villages.....	212	183	29	174	34.61
School districts.....	222	222	-----	213	(?)
WALLER.....	401	401	-----	366	36.55
County.....	23	23	-----	20	2.00
School districts.....	90	90	-----	88	(?)
Other civil divisions.....	288	288	-----	258	(?)
WARD.....	848	842	6	819	167.14
County.....	90	86	4	89	18.16
Cities, towns, and villages.....	43	43	-----	42	17.64
School districts.....	172	171	1	148	(?)
Other civil divisions.....	543	542	1	540	(?)
WASHINGTON.....	1,495	1,495	-----	1,477	58.16
County.....	1,187	1,187	-----	1,171	46.11
Cities, towns, and villages.....	72	72	-----	71	11.88
School districts.....	231	231	-----	230	(?)
Other civil divisions.....	5	5	-----	5	(?)
WEBB.....	2,069	2,041	28	1,862	42.03
County.....	775	771	4	735	16.59
Cities, towns, and villages.....	1,275	1,251	24	1,108	32.49
School districts.....	19	19	-----	19	(?)
WHARTON.....	3,716	3,588	128	3,410	111.44
County.....	1,851	1,738	113	1,710	55.88
Cities, towns, and villages.....	353	338	15	299	63.28
School districts.....	499	499	-----	486	(?)
Other civil divisions.....	1,013	1,013	-----	915	(?)
WHEELER.....	1,778	1,778	-----	1,733	102.54
County.....	1,142	1,142	-----	1,127	66.69
Cities, towns, and villages.....	241	-----	-----	233	49.46
School districts.....	395	395	-----	373	(?)
WICHITA.....	15,389	14,935	454	13,994	187.34
County.....	1,844	1,844	-----	1,846	22.03
Cities, towns, and villages.....	4,818	4,781	37	4,671	83.11
School districts.....	2,723	2,531	192	2,680	(?)
Other civil divisions.....	6,004	5,779	225	4,997	(?)
WILBARGER.....	2,931	2,901	30	2,667	101.79
County.....	1,800	1,800	-----	1,750	66.79
Cities, towns, and villages.....	440	410	30	337	30.15
School districts.....	691	691	-----	580	(?)
WILLACY.....	3,906	3,882	24	3,806	362.51
County.....	348	347	1	331	31.53
Cities, towns, and villages.....	278	255	23	272	95.61
School districts.....	274	274	-----	255	(?)
Other civil divisions.....	3,006	3,006	-----	2,948	(?)
WILLIAMSON.....	2,656	2,617	39	2,486	55.99
County.....	849	849	-----	773	17.41
Cities, towns, and villages.....	898	859	39	862	50.19
School districts.....	652	652	-----	620	(?)
Other civil divisions.....	257	257	-----	231	(?)
WILSON.....	808	803	5	751	42.43
County.....	229	229	-----	224	12.66
Cities, towns, and villages.....	68	63	5	45	19.76
School districts.....	185	185	-----	179	(?)
Other civil divisions.....	326	326	-----	303	(?)

See footnotes at end of table.

1776 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
WINKLER.....	\$477	\$476	\$1	\$457	\$57.85
County.....	272	271	1	253	32.03
Cities, towns, and villages.....	16	16	-----	16	4.04
School districts.....	189	189	-----	188	(¹)
WISE.....	1,028	1,002	26	997	51.99
County.....	227	202	25	219	11.42
Cities, towns, and villages.....	195	194	1	188	35.78
School districts.....	215	215	-----	211	(¹)
Other civil divisions.....	391	391	-----	379	(¹)
WOOD.....	1,666	1,624	42	1,605	66.37
County.....	1,153	1,153	-----	1,132	46.81
Cities, towns, and villages.....	182	140	42	160	27.25
School districts.....	331	331	-----	313	(¹)
YOAKUM.....	65	59	6	62	44.29
County.....	49	44	5	47	33.57
School districts.....	16	15	1	15	(¹)
YOUNG.....	3,010	2,956	54	2,892	135.77
County.....	1,685	1,685	-----	1,647	77.32
Cities, towns, and villages.....	847	793	54	795	77.36
School districts.....	478	478	-----	450	(¹)
ZAPATA.....	87	82	5	87	30.35
County.....	87	82	5	87	30.35
ZAVALA.....	1,370	1,318	52	1,337	115.26
County.....	644	644	-----	629	54.22
Cities, towns, and villages.....	198	146	52	192	29.06
School districts.....	190	190	-----	184	(¹)
Other civil divisions.....	338	338	-----	332	(²)

¹ Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.

² Not computed.

³ Exclusive of the schools in the city of Dallas, data for which are tabulated with the city.

⁴ Exclusive of the schools in the city of El Paso, data for which are tabulated with the city.

⁵ Exclusive of the schools in the city of Galveston, data for which are tabulated with the city.

⁶ Exclusive of the schools in the city of Beaumont, data for which are tabulated with the city.

⁷ Exclusive of the schools in the city of Waco, data for which are tabulated with the city.

⁸ Exclusive of the schools in the city of Laredo, data for which are tabulated with the city.

^a Omission from table 5 of any civil division listed in table 1 or 3 indicates no debt reported for such division.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total.....	\$294, 392	\$269, 859	\$24, 533	\$274, 215	\$93. 95
30,000 population and over.....	192, 893	181, 161	11, 732	178, 841	115. 96
Houston.....	37, 661	35, 126	2, 535	34, 836	112. 37
Dallas.....	39, 452	35, 903	3, 549	37, 853	137. 00
San Antonio.....	27, 015	24, 042	2, 973	24, 770	101. 93
Fort Worth.....	22, 446	22, 210	236	20, 797	124. 83
El Paso.....	11, 462	9, 931	1, 531	9, 868	93. 71
Beaumont.....	10, 708	10, 485	223	9, 812	161. 65
Austin.....	5, 050	5, 017	33	4, 795	82. 39
Port Arthur.....	5, 685	5, 673	12	5, 477	99. 40
Waco.....	7, 576	7, 504	72	6, 183	113. 45
Galveston.....	9, 471	9, 434	37	8, 962	164. 74
Amarillo.....	5, 872	5, 750	122	5, 432	112. 93
Wichita Falls.....	3, 532	3, 505	27	3, 424	77. 47
Laredo.....	1, 275	1, 251	24	1, 108	32. 49
Corpus Christi.....	5, 688	5, 330	358	5, 524	173. 71
8,000 to 30,000 population.....	31, 032	28, 771	2, 261	28, 731	66. 35
San Angelo.....	1, 921	1, 837	84	1, 693	60. 68
Brownsville.....	2, 489	1, 518	971	2, 472	92. 24
Abilene.....	3, 092	3, 032	60	2, 969	117. 35
Lubbock.....	2, 363	2, 363	-----	2, 193	94. 12
Tyler.....	930	800	130	929	51. 61
Texarkana.....	1, 784	1, 682	102	1, 726	99. 20
Marshall.....	899	899	-----	832	50. 42
Temple.....	475	475	-----	279	17. 33
Sherman.....	670	660	10	613	38. 80
Corsicana.....	821	821	-----	659	41. 71
Paris.....	1, 892	1, 892	-----	1, 581	101. 03
Big Spring.....	846	707	139	807	52. 40
Harlingen.....	592	469	123	590	42. 45
Denison.....	254	254	-----	230	16. 61
Brownwood.....	575	575	-----	476	35. 00
Greenville.....	1, 396	1, 396	-----	1, 375	110. 89
Pampa.....	967	900	67	928	76. 69
Sweetwater.....	1, 784	1, 734	50	1, 732	144. 33
Del Rio.....	525	334	191	468	39. 33
San Benito.....	667	573	94	656	56. 07
Cleburne.....	915	879	36	791	68. 55
Palestine.....	629	629	-----	553	48. 09
Denton.....	436	436	-----	399	40. 30
Vernon.....	440	410	30	337	34. 39
McAllen.....	1, 222	1, 212	10	1, 210	124. 74
Plainview.....	618	539	79	559	57. 63
Highland Park.....	680	669	11	571	60. 11
Gainesville.....	320	265	55	301	33. 44
Terrell.....	349	337	12	342	38. 43
Waxahachie.....	481	474	7	460	56. 79
2,500 to 8,000 population.....	46, 816	39, 042	7, 774	44, 146	85. 05
Orange.....	555	555	-----	299	37. 79
Hillsboro.....	265	265	-----	110	14. 06
Bryan.....	234	155	79	196	25. 08
Breckenridge.....	821	770	51	719	94. 99
Taylor.....	549	518	31	528	70. 75
Victoria.....	381	381	-----	379	51. 07
Lufkin.....	858	713	145	746	102. 04
McKinney.....	195	195	-----	153	20. 94
Childress.....	651	559	92	633	88. 37
Ennis.....	682	682	-----	662	93. 65

1778 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Kingsville.....	\$892	\$455	\$437	\$833	\$122.23
Jacksonville.....	603	571	32	576	85.36
Electra.....	830	820	10	812	120.98
Crystal City.....	198	146	52	192	29.05
Mercedes.....	1,064	425	639	1,046	158.29
Mexia.....	744	744	-----	712	108.22
Borger.....	554	491	63	549	84.05
New Braunfels.....	454	384	70	392	62.80
Ranger.....	1,001	984	17	990	159.47
Coleman.....	533	475	58	523	86.05
Cisco.....	5,668	4,843	825	5,643	936.29
Mineral Wells.....	837	816	21	820	136.99
Brenham.....	72	72	-----	71	11.88
Luling.....	147	51	96	138	23.12
Nacogdoches.....	425	377	48	402	70.69
Yoakum.....	482	424	58	376	66.48
Bonham.....	177	177	-----	152	26.88
Midland.....	621	516	305	610	111.23
Sulphur Springs.....	242	164	78	240	44.30
Marlin.....	567	567	-----	531	99.48
Uvalde.....	431	431	-----	400	75.67
Seguin.....	120	120	-----	100	19.14
Goose Creek.....	363	240	123	362	69.51
San Marcos.....	235	235	-----	225	43.83
Navasota.....	246	222	24	220	42.90
Mission.....	512	504	8	397	77.54
Eagle Pass.....	31	18	13	26	5.14
Longview.....	599	599	-----	541	107.43
Huntsville.....	212	182	30	174	34.61
Graham.....	551	519	32	508	101.99
Weatherford.....	118	85	33	60	12.21
Weslaco.....	616	536	80	596	122.16
Edinburg.....	2,504	1,953	551	2,410	499.90
Beeville.....	296	116	180	293	60.97
Dalhart.....	409	409	-----	393	83.78
Cuero.....	137	137	-----	96	20.55
Colorado.....	276	147	129	244	52.24
Eastland.....	1,316	935	381	1,312	282.27
Cameron.....	74	74	-----	71	15.55
Kerrville.....	394	134	260	375	82.49
Quanah.....	298	298	-----	260	58.24
Crockett.....	154	24	130	133	29.95
Lockhart.....	128	128	-----	116	26.56
Athens.....	411	411	-----	407	93.74
Commerce.....	210	52	158	172	40.31
Memphis.....	179	176	3	177	41.58
Alice.....	280	280	-----	271	63.95
University Park.....	445	332	113	428	101.90
Ballinger.....	321	321	-----	296	70.70
Robstown.....	299	94	205	277	66.22
Olney.....	245	223	22	240	57.38
Donna.....	1,076	834	242	1,076	262.25
Stamford.....	743	743	-----	732	178.75
Bay City.....	159	91	68	123	30.22
Brady.....	430	430	-----	413	103.69
Wink.....	16	16	-----	16	4.04
Stephenville.....	234	185	49	223	56.54
Marfa.....	168	106	62	163	41.70
Slaton.....	287	282	5	284	73.27
Alamo Heights.....	559	559	-----	551	142.23

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1931—Continued

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
2,500 to 8,000 population—Continued					
Rusk.....	\$183	\$172	\$11	\$176	\$45.61
Gonzales.....	112	112	-----	107	27.73
Shamrock.....	239	239	-----	231	61.11
Belton.....	761	529	232	742	196.35
Arlington.....	389	379	10	351	95.88
Georgetown.....	186	186	-----	177	49.40
Wellington.....	201	201	-----	188	52.66
Mount Pleasant.....	178	175	3	152	42.93
Texas City.....	320	222	98	311	88.00
Lamesa.....	350	296	54	344	97.51
Teague.....	157	133	24	148	42.18
Alpine.....	307	269	38	299	85.55
Pelly.....	212	135	77	210	60.83
McCaimey.....	248	226	22	248	71.97
Jasper.....	251	242	9	250	73.68
Mineola.....	83	76	7	79	23.91
Pecos.....	102	81	71	96	29.06
Smithville.....	30	-----	30	23	6.98
Burkburnett.....	311	311	-----	297	90.52
Pharr.....	390	390	-----	390	120.93
Littlefield.....	281	257	24	281	87.32
Cotulla.....	93	23	70	91	28.66
Freeport.....	154	145	6	136	43.01
Bowie.....	163	160	3	163	52.06
Snyder.....	207	93	114	183	60.84
Hearne.....	125	125	-----	120	40.60
Clarksville.....	249	249	-----	214	72.49
Henderson.....	133	115	18	128	43.66
Mart.....	256	221	35	233	81.67
Perryton.....	319	157	162	313	110.84
Canyon.....	81	81	-----	80	28.36
Paducah.....	362	284	78	347	123.64
Clarendon.....	292	258	34	272	96.69
Lampasas.....	115	104	11	112	41.84
South San Antonio.....	4	-----	4	4	1.48
Fort Stockton.....	96	63	33	81	30.06
Wharton.....	219	206	13	172	63.92
Pittsburg.....	127	80	47	123	46.69
Floydada.....	377	359	18	366	138.79
Haskell.....	206	101	105	194	73.71
Seymour.....	154	92	62	123	46.84
Kenedy.....	142	60	82	141	54.02
Gatesville.....	79	75	4	77	29.60
Pearsall.....	19	18	1	19	7.49
Center.....	169	113	56	160	63.75
Less than 2,500 population.....	23, 651	20, 885	2, 766	22, 497	53.03

1780 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$748,391	\$356,343	\$87,894	\$125.93	\$73.71	\$21.07
State government.....	10,317	6,145	4,656	1.75	1.27	1.14
Counties.....	197,873	96,240	27,669	33.30	19.72	6.63
Cities, towns, and villages.....	274,215	118,135	47,792	93.95	60.38	37.39
School districts.....	¹ 112,327	59,489	² 6,946	(³)	(³)	(³)
Other civil divisions.....	153,659	76,334	831	(³)	(³)	(³)
Anderson.....	2,310	1,430	376	66.57	40.25	12.47
Andrews.....	192	6	15	240.00	18.19	12.12
Angelina.....	2,275	1,698	112	79.27	72.37	5.85
Aransas.....	495	208	71	225.00	100.64	31.79
Archer.....	1,758	156	70	169.04	29.66	8.94
Armstrong.....	215	160	100	63.24	56.25	31.70
Atascosa.....	2,244	637	137	138.52	47.56	12.55
Austin.....	1,107	226	183	58.70	11.79	10.32
Bailey ⁴	513	56	-----	85.50	98.07	-----
Bandera.....	81	7	3	21.41	1.65	.59
Bastrop.....	1,008	839	119	42.20	31.09	4.69
Baylor.....	1,180	595	151	157.33	84.61	14.90
Bee.....	1,172	717	225	71.90	58.98	16.62
Bell.....	3,832	3,623	645	75.73	78.06	12.80
Bexar.....	37,870	15,367	8,253	122.95	68.81	23.92
Blanco.....	215	140	12	55.96	34.33	2.85
Borden.....	19	46	10	11.88	47.54	6.22
Bosque.....	436	385	100	27.68	21.35	5.13
Bowie.....	4,017	2,107	555	80.18	51.82	14.81
Brazoria.....	3,515	2,112	829	149.57	93.88	62.36
Brazos.....	1,582	854	104	72.45	37.51	5.52
Brewster.....	753	161	46	109.13	33.33	7.48
Briscoe.....	509	289	28	94.83	91.54	11.35
Brooks.....	414	244	22	67.87	53.55	(³)
Brown.....	4,790	985	301	176.10	45.43	11.96
Burleson.....	750	529	211	36.76	31.37	11.25
Burnet.....	210	228	57	20.00	23.97	5.23
Caldwell.....	1,722	829	317	52.98	32.65	12.66
Calhoun.....	862	680	201	156.73	136.69	49.85
Callahan.....	1,148	296	66	88.99	24.96	4.59
Cameron.....	22,281	5,240	1,377	287.35	130.76	(³)
Camp.....	777	596	99	77.21	51.82	10.22
Carson.....	1,295	207	61	152.35	62.24	22.83
Cass.....	836	518	33	27.84	16.88	1.14
Castro.....	361	33	43	69.42	16.83	18.58
Chambers.....	603	368	119	100.50	88.31	25.86
Cherokee.....	3,264	1,516	104	74.01	38.04	3.43
Childress.....	1,903	531	80	112.60	47.06	6.68
Clay.....	954	320	97	65.59	18.97	4.93
Cochran ⁵	625	-----	-----	271.74	-----	-----
Coke.....	418	118	39	77.41	25.90	5.28
Coleman.....	1,560	1,074	258	63.67	57.13	9.65
Collin.....	3,817	4,263	302	82.65	85.68	6.15
Collingsworth.....	746	330	35	48.44	32.49	5.31
Colorado.....	1,433	483	81	75.03	25.36	4.56
Comal.....	827	478	106	66.16	53.50	11.94
Comanche.....	970	1,078	155	52.63	41.86	5.43
Concho.....	528	80	69	66.00	13.61	8.32
Cooke.....	1,151	805	451	47.69	31.35	16.94
Coryell.....	287	151	59	14.35	7.31	2.70

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Cottle.....	\$1,842	\$474	\$69	\$187.96	\$62.76	\$12.59
Crane.....	247	—	—	95.00	—	—
Crockett.....	579	145	102	206.79	93.58	78.69
Crosby.....	1,110	325	—	93.28	45.20	—
Culberson.....	250	153	92	192.31	168.22	(⁹)
Dallam.....	1,045	580	74	124.40	124.45	14.18
Dallas.....	82,532	23,473	6,903	239.02	102.14	45.12
Dawson.....	803	233	12	52.83	48.26	4.02
Deaf Smith.....	459	130	181	71.72	34.61	36.60
Delta.....	1,547	1,580	46	117.75	97.38	3.17
Denton.....	2,522	2,164	363	76.84	59.42	11.28
De Witt.....	1,438	389	198	52.40	13.36	8.17
Dickens.....	757	562	41	83.19	85.20	11.00
Dimmit.....	964	126	61	102.55	21.88	14.52
Donley.....	668	312	22	63.02	35.67	3.64
Duval.....	1,760	502	—	136.43	60.89	—
Eastland.....	13,096	9,351	151	383.42	138.46	6.00
Ector.....	525	140	34	116.67	183.82	23.94
Edwards.....	309	101	20	110.36	44.35	5.00
Ellis.....	6,484	4,507	1,275	120.22	80.14	23.27
El Paso.....	15,072	13,894	3,306	110.26	121.02	(⁹)
Erath.....	1,002	873	185	48.16	30.75	5.64
Falls.....	1,982	1,593	337	50.56	43.82	9.26
Fannin.....	2,402	2,125	307	58.35	43.32	6.85
Fayette.....	1,061	550	137	34.45	18.33	4.61
Fisher.....	2,229	432	185	159.21	39.26	11.93
Floyd.....	1,201	392	156	93.10	35.42	28.39
Foard.....	966	326	104	146.36	68.65	14.64
Fort Bend.....	2,026	960	373	65.57	39.75	19.94
Franklin.....	712	630	96	83.82	67.75	10.03
Freestone.....	1,592	991	93	70.48	41.37	4.41
Frio.....	842	643	72	89.57	68.41	6.90
Gaines.....	371	98	14	119.68	96.21	8.34
Galveston.....	12,144	7,013	6,689	183.17	126.63	149.99
Garza.....	495	172	16	85.34	35.56	6.39
Gillespie.....	439	419	11	39.20	41.23	1.10
Glasscock.....	21	10	32	15.00	18.50	22.55
Goliad.....	696	231	36	68.24	24.70	3.42
Gonzales.....	980	636	185	34.58	22.29	6.59
Gray.....	3,374	331	49	134.42	66.38	11.25
Grayson.....	4,950	3,158	1,669	75.18	41.40	25.00
Gregg.....	1,126	1,147	357	71.37	65.76	24.27
Grimes.....	2,075	650	240	91.64	27.53	11.30
Guadalupe.....	1,024	814	233	35.19	28.63	8.94
Hale.....	2,195	613	121	100.23	57.01	12.74
Hall.....	2,624	677	144	145.78	57.00	13.79
Hamilton.....	546	502	68	40.38	34.20	4.30
Hansford.....	824	24	11	211.28	16.58	9.45
Hardenman.....	1,302	569	135	87.38	44.41	9.90
Hardin.....	1,003	1,332	204	71.97	79.47	13.12
Harris.....	69,956	22,848	11,639	179.93	111.48	87.80
Harrison.....	2,287	2,062	682	45.83	45.63	17.49
Hartley.....	50	100	—	20.83	90.43	—
Haskell.....	1,521	466	163	88.95	32.86	7.89
Hays.....	746	705	168	50.02	44.00	10.49
Hemphill.....	886	376	137	188.51	82.42	34.76
Henderson.....	2,327	1,468	43	75.06	48.22	2.13
Hidalgo.....	43,997	5,689	311	571.36	136.59	(⁹)
Hill.....	2,659	2,950	707	61.79	68.07	14.58
Hockley.....	971	—	—	89.08	—	—

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Hood.....	\$245	\$265	\$47	\$36.14	\$30.34	\$4.52
Hopkins.....	2,422	1,343	223	82.35	37.57	6.97
Houston.....	2,136	961	257	70.50	33.61	8.32
Howard.....	1,581	415	229	61.76	59.62	20.90
Hudspeth ⁶	895	173	---	213.10	180.13	---
Hunt.....	4,256	3,284	591	86.83	64.49	12.21
Hutchinson.....	2,691	2	---	155.55	2.22	---
Irion.....	59	65	31	28.10	38.66	21.75
Jack.....	718	234	88	79.37	23.76	7.15
Jackson.....	908	797	172	82.70	63.92	26.04
Jasper.....	1,456	817	---	84.16	51.13	---
Jeff Davis.....	173	99	43	91.05	68.23	23.26
Jefferson.....	22,406	9,303	2,985	155.92	113.29	64.96
Jim Hogg ⁶	133	21	---	24.63	10.13	---
Jim Wells.....	1,291	280	128	88.42	38.44	(³)
Johnson.....	3,563	17,223	693	106.94	453.06	20.00
Jones.....	2,794	1,188	410	113.58	53.24	13.71
Karnes.....	1,588	797	69	65.89	39.64	4.04
Kaufman.....	2,635	13,325	224	64.42	311.27	6.22
Kendall.....	680	117	34	116.00	24.19	7.26
Kenedy ⁶	---	---	---	---	---	---
Kent.....	1,113	185	33	285.38	52.56	10.25
Kerr.....	1,086	284	96	99.63	48.68	16.94
Kimble.....	528	187	5	125.71	50.97	1.43
King.....	37	17	8	28.46	25.43	8.26
Kinney.....	277	127	63	69.25	33.10	16.99
Kleberg ⁶	1,520	779	---	114.29	99.46	---
Knox.....	1,144	401	104	97.78	43.34	8.65
Lamar.....	4,185	4,095	823	86.24	70.48	17.69
Lamb.....	1,309	142	---	64.80	105.93	---
Lampasas.....	216	89	30	24.89	10.16	3.05
La Salle.....	496	67	51	56.36	13.91	9.25
Lavaca.....	1,746	535	143	63.38	18.07	5.40
Lee.....	391	280	32	29.20	19.64	2.46
Leon.....	1,459	282	45	72.23	15.08	2.74
Liberty.....	3,158	2,321	328	151.83	148.30	28.42
Limestone.....	3,910	3,032	197	96.31	91.06	5.59
Lipscomb.....	526	241	22	111.91	60.88	6.84
Live Oak.....	1,030	431	15	105.10	98.86	4.03
Llano.....	147	82	50	26.25	15.39	7.61
Loving ¹	---	---	---	---	---	---
Lubbock.....	5,138	1,056	141	117.04	81.11	29.99
Lynn.....	736	376	15	53.72	67.92	6.63
McCulloch.....	993	253	373	68.96	22.92	22.62
McLennan.....	9,878	4,480	2,193	97.42	52.45	28.25
McMullen.....	272	61	2	194.29	64.08	2.05
Madison.....	1,100	279	37	89.43	22.53	3.61
Marion.....	703	899	360	67.79	81.81	34.38
Martin.....	287	85	27	43.48	74.36	14.08
Mason.....	120	186	38	21.43	38.60	6.58

See footnotes at end of table.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Matagorda.....	\$3,192	\$1,368	\$605	\$178.32	\$78.80	\$37.75
Maverick.....	5,300	146	66	866.01	18.25	11.94
Medina.....	3,385	909	40	235.07	77.85	2.62
Menard.....	390	52	21	82.98	15.74	7.04
Midland.....	1,196	197	37	132.89	80.51	9.23
Milam.....	1,298	1,159	125	34.23	30.14	3.38
Mills.....	124	114	73	14.95	12.68	7.07
Mitchell.....	984	466	114	64.31	61.88	10.39
Montague.....	1,209	662	139	63.10	29.84	5.50
Montgomery.....	1,738	1,218	102	119.14	68.58	6.49
Moore.....	373	27	-----	219.41	47.39	-----
Morris.....	288	93	29	28.72	9.02	2.60
Motley.....	661	300	86	90.55	65.97	31.06
Nacogdoches.....	1,570	1,340	207	51.31	46.66	7.33
Navarro.....	5,759	2,723	356	92.59	52.84	7.38
Newton.....	390	177	27	30.95	14.08	2.22
Nolan.....	3,159	730	307	151.88	67.16	20.41
Nueces.....	12,909	4,465	632	227.67	177.08	(⁹)
Ochiltree.....	633	325	-----	111.05	129.13	-----
Oldham.....	187	75	-----	124.67	105.39	-----
Orange.....	3,451	2,925	499	227.80	173.24	46.61
Palo Pinto.....	2,231	1,578	187	126.93	64.57	8.57
Panola.....	1,585	653	49	64.69	29.55	2.41
Parker.....	880	764	134	46.91	32.69	5.07
Parmer.....	355	144	-----	53.79	82.80	-----
Pecos.....	1,539	227	99	181.06	52.48	43.36
Polk.....	1,087	755	35	61.41	44.97	1.90
Potter.....	9,139	1,734	373	178.85	97.34	23.53
Presidio.....	609	42	12	59.98	2.98	2.16
Rains.....	309	274	-----	43.44	32.52	-----
Randall.....	588	139	106	76.36	36.81	26.09
Reagan.....	462	14	18	132.00	37.97	38.74
Real.....	137	9	-----	59.57	6.23	-----
Red River.....	1,243	1,323	18	40.20	35.10	.63
Reeves.....	724	259	123	108.06	57.99	23.50
Refugio.....	1,258	321	29	151.57	73.50	8.97
Roberts.....	289	73	59	198.35	45.61	55.84
Robertson.....	1,381	1,184	124	50.70	42.22	4.52
Rockwall.....	775	694	68	101.20	79.52	8.40
Runnels.....	1,612	543	254	66.90	31.81	9.51
Rusk.....	1,128	924	15	34.60	28.08	.56
Sabine.....	798	792	71	65.51	59.74	7.62
San Augustine.....	385	478	35	68.56	33.25	2.88
San Jacinto.....	1,231	426	16	126.76	42.61	1.62
San Patricio.....	2,766	676	162	106.38	54.36	18.20
San Saba.....	588	256	139	57.09	25.46	11.20
Schleicher.....	145	121	25	42.65	65.12	10.47
Scurry.....	982	443	161	77.32	49.23	12.27
Shackelford.....	1,105	279	57	157.86	54.12	11.91
Shelby.....	1,831	1,498	102	63.58	54.02	3.61
Sherman.....	172	90	27	68.80	59.81	15.33
Smith.....	3,222	2,555	535	59.45	53.16	12.40
Somervell.....	195	79	30	64.66	22.08	7.43
Starr.....	641	287	40	55.74	25.88	(⁹)
Stephens.....	3,662	3,152	36	217.98	182.09	4.29
Sterling.....	235	25	24	156.67	23.48	15.18
Stonewall.....	448	237	129	75.93	57.98	20.37
Sutton.....	599	114	26	199.67	70.74	16.57
Swisher.....	563	242	65	72.18	54.05	13.13
Tarrant.....	37,613	16,655	7,384	183.30	101.44	58.22

See footnotes at end of table.

1784 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Taylor.....	\$5,714	\$1,837	\$263	\$130.16	\$76.27	\$8.36
Terrell.....	341	23	51	121.79	14.25	32.26
Terry.....	607	96	4	60.70	39.44	2.01
Throckmorton.....	816	92	50	148.36	25.67	9.13
Titus.....	1,013	3,090	103	63.30	166.44	5.79
Tom Green.....	4,095	1,038	250	103.41	68.25	11.63
Travis.....	8,972	3,692	2,914	110.49	63.52	49.98
Trinity.....	1,592	639	42	117.06	46.16	3.11
Tyler.....	1,008	908	—	86.90	86.87	—
Upshur.....	1,101	1,118	133	49.38	48.35	6.27
Upton.....	1,112	22	—	161.16	88.23	—
Uvalde.....	1,461	1,140	66	109.85	105.88	4.94
Val Verde.....	1,082	533	46	70.72	38.74	4.74
Van Zandt.....	1,946	1,437	107	59.69	44.77	4.15
Victoria.....	2,104	934	306	103.14	48.85	19.84
Walker.....	1,686	522	39	91.00	27.21	2.39
Waller.....	366	110	33	36.55	10.65	2.72
Ward.....	819	669	112	167.14	250.35	41.76
Washington.....	1,477	1,591	59	58.16	59.17	2.32
Webb.....	1,862	909	52	42.08	29.46	2.28
Wharton.....	3,410	1,232	152	111.44	49.07	6.75
Wheeler.....	1,733	406	60	102.54	51.06	8.81
Wichita.....	13,994	11,172	345	187.34	127.61	17.71
Wilbarger.....	2,667	1,940	179	101.79	121.92	12.77
Willacy ⁴	3,806	94	—	362.51	(⁵)	—
Williamson.....	2,486	2,554	618	55.99	59.23	14.18
Wilson.....	751	313	82	42.43	18.03	4.54
Winkler.....	457	3	6	57.85	37.04	10.30
Wise.....	997	596	154	51.99	25.52	5.82
Wood.....	1,605	1,570	182	66.37	54.48	7.52
Yoakum.....	62	6	5	44.29	11.90	5.82
Young.....	2,892	749	129	135.77	55.99	8.08
Zapata.....	87	—	23	30.35	—	(⁶)
Zavala.....	1,337	157	40	115.26	45.84	17.94

¹ Exclusive of the schools in the cities of Beaumont, Dallas, El Paso, Galveston, Laredo, and Waco, data for which are tabulated with the city.² Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.³ Not computed.⁴ Unorganized in 1912.⁵ Unorganized in 1912 and 1922.⁶ Organized since 1912.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$4,241,683	\$2,991,658	\$1,250,025	\$3,382,110	\$2,532,710	\$713.73	\$699.60	\$607.07
Anderson.....	16,138	12,407	3,731	14,202	12,857	465.07	399.85	425.99
Andrews.....	3,688	2,658	1,030	2,353	2,046	4,610.00	6,722.53	1,618.41
Angelina.....	13,543	9,611	3,932	14,433	9,314	471.88	615.00	488.24
Aransas.....	2,830	2,433	397	2,654	2,848	1,286.36	1,286.08	1,275.81
Archer.....	12,195	9,452	2,743	7,877	6,441	1,172.60	1,499.28	822.66
Armstrong.....	4,651	3,193	1,458	4,499	4,819	1,367.94	1,578.64	1,524.53
Atascosa.....	11,317	9,416	1,901	10,972	7,841	698.58	818.97	717.21
Austin.....	16,898	12,137	4,761	12,204	9,254	895.97	636.37	522.85
Bailey.....	3,971	3,348	623	3,078	209	661.83	5,391.11	505.71
Bandera.....	2,765	2,089	676	2,696	2,568	730.71	673.86	521.91
Bastrop.....	12,907	9,357	3,550	13,381	13,147	540.31	495.88	518.26
Baylor.....	7,684	6,295	1,389	6,727	5,551	1,024.53	957.25	546.80
Bee.....	10,784	7,478	3,306	7,681	7,852	661.60	632.26	581.23
Bell.....	29,894	23,359	6,535	30,154	28,767	590.79	649.71	511.00
Bexar.....	191,577	148,244	43,333	143,930	99,431	622.00	644.50	731.09
Blanco.....	3,096	2,105	993	3,392	3,069	806.35	834.78	711.81
Borden.....	2,193	1,836	357	2,027	1,655	1,370.63	2,100.45	1,044.91
Bosque.....	11,540	8,793	2,747	12,811	11,569	732.70	710.48	592.05
Bowie.....	17,135	12,827	4,308	16,964	14,755	342.02	417.12	393.74
Brazoria.....	30,150	19,440	10,710	34,309	16,861	1,282.98	1,524.97	1,267.87
Brazos.....	10,839	7,945	2,894	9,825	9,324	496.40	431.62	492.32
Brewster.....	8,730	6,198	2,532	8,651	8,066	1,265.22	1,794.12	1,311.30
Briscoe.....	3,972	2,991	981	3,364	2,568	662.00	1,067.15	1,044.86
Brooks.....	5,183	3,919	1,264	4,503	5,421	849.67	987.47	(1)
Brown.....	16,359	12,627	3,732	12,001	11,505	601.43	553.51	456.86
Burleson.....	8,939	6,112	2,827	9,266	7,800	438.19	549.72	415.12
Burnet.....	6,951	4,884	2,067	7,828	7,945	662.00	824.10	733.65
Caldwell.....	20,339	8,706	11,633	13,528	11,676	625.82	532.64	466.29
Calhoun.....	5,250	4,122	1,128	4,726	3,848	954.55	950.07	953.24
Callahan.....	8,454	5,267	3,187	7,344	5,948	655.35	620.07	414.81
Cameron.....	51,935	44,158	7,777	23,514	15,115	669.78	586.83	(1)
Camp.....	3,235	2,355	880	3,475	2,882	321.47	302.14	297.56
Carson.....	15,753	4,986	10,767	4,253	3,143	1,853.29	1,279.95	1,178.76
Cass.....	6,600	4,901	1,699	6,803	5,930	219.78	221.79	203.59
Castro.....	5,770	5,122	648	4,537	3,266	1,109.62	2,298.16	1,406.43
Chambers.....	7,516	6,278	1,238	4,396	3,068	1,252.67	1,056.32	664.06
Cherokee.....	13,385	9,328	4,057	12,442	11,660	303.51	312.24	384.83
Childress.....	9,379	6,572	2,807	7,304	4,973	554.97	646.80	416.41
Clay.....	13,128	9,178	3,950	13,810	13,347	902.68	818.93	681.68
Cochran.....	5,878	5,395	483	991	469	2,555.65	14,571.47	5,934.00
Coke.....	3,750	2,775	975	3,280	3,154	694.44	719.87	427.29
Coleman.....	14,884	10,773	4,111	12,950	13,058	607.51	688.62	489.16
Collin.....	26,638	21,101	5,537	30,516	26,347	576.83	613.25	537.46
Collingsworth.....	7,166	4,937	2,229	5,806	3,770	465.32	571.17	578.19
Colorado.....	13,622	9,879	3,743	13,819	13,818	713.19	725.62	747.18
Comal.....	9,873	6,495	3,378	7,164	6,478	789.84	802.68	728.14
Comanche.....	12,763	9,014	3,749	15,717	11,538	692.51	610.40	404.22
Concho.....	5,338	3,838	1,500	5,071	4,534	667.25	867.22	542.81
Cooke.....	17,564	12,413	5,151	16,588	14,095	727.71	646.27	529.83
Coryell.....	8,783	6,501	2,282	9,909	9,158	439.17	481.02	419.46
Cottle.....	7,657	6,311	1,346	7,296	4,513	781.33	966.86	820.78
Crane.....	8,385	744	7,641	590	649	3,225.00	15,951.81	1,587.69
Crockett.....	6,074	3,225	2,849	3,852	2,836	2,169.29	2,179.22	1,188.04
Crosby.....	6,683	5,662	1,021	5,254	3,640	561.60	727.60	1,747.68
Culberson.....	4,055	2,488	1,567	3,752	4,341	3,119.23	4,113.80	(1)

See footnotes at end of table.

1786 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Dallam.....	\$11, 479	\$8, 433	\$3, 046	\$9, 879	\$6, 596	\$1,366.55	\$2, 118.53	\$1,255.67
Dallas.....	322, 832	214, 988	107, 844	191, 794	118, 388	934.93	834.66	773.90
Dawson.....	6, 663	5, 465	1, 198	3, 384	2, 743	438.36	702.15	895.69
Deaf Smith.....	8, 869	7, 401	1, 468	7, 880	7, 419	1,385.78	2, 103.04	1,499.41
Delta.....	6, 606	5, 514	1, 092	7, 073	5, 487	502.82	435.90	376.72
Denton.....	20, 823	16, 528	4, 295	19, 502	18, 858	634.42	535.62	585.43
De Witt.....	17, 921	12, 707	5, 214	17, 917	17, 917	653.07	701.85	740.00
Dickens.....	5, 432	4, 300	1, 132	4, 821	3, 857	596.92	731.41	1,036.16
Dimmit.....	7, 496	6, 430	1, 066	5, 008	5, 215	797.45	868.06	1,234.41
Donley.....	7, 433	4, 817	2, 616	6, 371	5, 434	701.23	728.65	890.02
Duval.....	8, 831	6, 900	1, 931	7, 684	4, 263	684.57	931.32	467.45
Eastland.....	33, 493	18, 584	14, 909	48, 597	9, 687	980.59	719.84	384.54
Ector.....	7, 525	5, 766	1, 759	2, 310	3, 159	1,672.22	3, 039.16	2, 198.24
Edwards.....	5, 038	2, 667	2, 371	4, 722	4, 670	1,799.29	2, 068.44	1,172.83
Ellis.....	33, 589	27, 350	6, 239	37, 177	34, 380	622.76	661.13	627.51
El Paso.....	94, 465	70, 687	23, 778	75, 440	40, 716	691.04	657.09	(1)
Erath.....	11, 845	8, 883	2, 962	12, 834	12, 487	569.36	452.15	380.86
Falls.....	19, 123	14, 456	4, 667	19, 091	18, 162	487.83	525.01	498.98
Fannin.....	18, 514	15, 071	3, 443	22, 422	21, 709	449.77	457.06	484.56
Fayette.....	18, 671	13, 348	5, 323	19, 215	18, 634	606.20	640.31	625.39
Fisher.....	8, 120	6, 104	2, 016	6, 928	6, 483	580.00	629.26	418.64
Floyd.....	12, 738	10, 632	2, 106	10, 491	6, 146	987.44	947.15	1,119.60
Foard.....	5, 364	4, 408	956	5, 148	4, 078	812.73	1, 064.56	676.16
Fort Bend.....	22, 481	18, 595	4, 086	15, 431	14, 667	727.54	638.81	784.44
Franklin.....	2, 654	2, 045	609	2, 799	2, 485	312.46	300.89	260.41
Freestone.....	10, 544	7, 193	3, 351	9, 576	7, 177	466.78	399.64	340.26
Frio.....	7, 258	5, 931	1, 327	7, 359	6, 196	772.13	788.00	594.61
Gaines.....	4, 318	3, 365	953	3, 998	2, 923	1,392.90	3, 928.90	1,778.04
Galveston.....	60, 610	48, 824	12, 286	54, 465	39, 803	914.18	983.43	892.52
Garza.....	4, 400	3, 359	1, 041	4, 197	2, 672	758.62	868.45	1,034.52
Gillespie.....	6, 432	3, 908	2, 524	7, 025	5, 736	574.29	691.37	582.79
Glasscock.....	3, 868	1, 573	2, 295	2, 066	1, 883	2,762.86	3, 758.70	1,324.79
Goliad.....	8, 777	6, 456	2, 321	9, 365	8, 389	860.49	1, 001.79	804.36
Gonzales.....	12, 974	10, 159	2, 815	14, 126	15, 173	457.85	495.03	640.83
Gray.....	27, 610	4, 062	23, 548	3, 883	3, 286	1,100.00	778.77	754.38
Grayson.....	44, 022	34, 222	9, 800	48, 376	44, 161	668.59	634.30	661.55
Gregg.....	6, 283	4, 048	2, 235	5, 266	4, 384	398.21	301.91	297.72
Grimes.....	12, 602	8, 158	4, 444	12, 306	10, 805	556.58	521.68	509.54
Guadalupe.....	21, 424	17, 703	3, 721	13, 360	12, 643	736.22	469.72	485.18
Hale.....	16, 008	12, 703	3, 305	10, 247	7, 827	730.96	952.58	825.67
Hall.....	9, 500	7, 151	2, 349	8, 319	5, 716	527.78	700.74	548.26
Hamilton.....	9, 779	7, 046	2, 733	9, 824	10, 790	723.14	669.39	678.68
Hansford.....	4, 903	3, 424	1, 479	2, 623	1, 430	1,257.18	1, 794.24	1,207.53
Hardeman.....	11, 977	8, 294	3, 683	10, 058	9, 000	803.83	784.86	658.10
Hardin.....	13, 096	8, 169	4, 927	18, 203	10, 657	939.72	1, 085.88	686.95
Harris.....	341, 788	252, 746	89, 042	177, 088	123, 976	879.06	864.09	935.27
Harrison.....	17, 435	12, 183	5, 252	15, 180	11, 861	349.40	335.88	304.23
Hartley.....	5, 258	3, 319	1, 939	4, 998	5, 209	2,190.83	4, 606.33	3,261.89
Haskell.....	10, 305	8, 098	2, 207	8, 675	8, 467	602.63	611.25	409.61
Hays.....	9, 467	7, 371	2, 096	10, 000	10, 006	634.73	624.12	626.76
Hemphill.....	6, 415	3, 776	2, 639	5, 599	3, 513	1,364.89	1,226.16	892.81
Henderson.....	11, 134	6, 742	4, 392	9, 206	6, 761	359.16	302.47	335.00
Hidalgo.....	63, 899	53, 620	9, 779	26, 614	10, 119	823.32	638.95	(1)
Hill.....	27, 756	21, 803	5, 953	29, 309	29, 687	644.95	676.38	611.90
Hockley.....	7, 641	6, 871	670	3, 314	1, 193	691.83	24, 189.81	7,142.95

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION			
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Hood	\$3,685	\$2,745	\$940	\$3,944	\$3,972	\$543.59	\$450.32	\$386.07
Hopkins	8,418	6,729	1,689	9,769	8,355	286.23	273.20	260.78
Houston	8,201	6,640	1,561	7,767	7,821	270.66	271.56	253.09
Howard	15,515	6,531	8,984	5,388	4,815	606.05	773.90	439.91
Hudspeth	6,064	3,663	2,401	6,030		1,443.81	6,268.60	
Hunt	23,105	18,880	4,225	25,159	24,424	471.38	494.04	504.81
Hutchinson	21,617	3,866	17,751	1,751	1,279	1,249.54	2,428.29	1,182.01
Irion	3,410	2,559	851	3,679	2,773	1,623.81	2,173.29	1,946.22
Jack	7,743	5,094	2,649	6,985	6,734	855.96	708.16	545.92
Jackson	10,174	7,251	2,923	9,127	9,436	926.59	731.80	1,431.01
Jasper	9,138	5,957	3,181	10,036	8,371	528.21	628.35	515.79
Jeff Davis	3,873	2,723	1,150	4,220	4,236	2,038.42	2,920.48	2,291.03
Jefferson	124,821	52,324	72,497	92,867	45,682	868.62	1,130.93	993.94
Jim Hogg	4,346	3,190	1,156	2,697		804.81	1,289.11	
Jim Wells	9,565	7,493	2,072	7,646	6,430	655.14	1,049.88	(1)
Johnson	22,249	17,453	4,796	23,367	22,122	667.80	614.69	638.10
Jones	13,679	11,163	2,516	13,386	13,464	556.06	599.65	450.27
Karnes	10,858	8,474	2,384	10,338	10,439	450.54	514.18	614.86
Kaufman	16,559	12,860	3,699	20,976	18,647	404.82	489.09	518.59
Kendall	4,372	3,093	1,279	4,191	3,693	874.40	864.71	793.75
Kenedy	2,989	2,152	837	2,475		4,263.91	2,396.15	
Kent	3,162	2,690	472	3,042	2,424	810.77	866.58	751.57
Kerr	6,309	4,338	1,971	5,292	3,949	578.81	905.81	695.76
Kimble	4,659	2,601	2,058	4,394	2,613	1,109.29	1,199.36	744.96
King	2,810	2,397	413	1,999	1,746	2,161.54	3,052.55	1,910.11
Kinney	5,267	3,199	2,068	4,718	4,608	1,316.75	1,230.62	1,242.18
Kleberg	8,225	6,807	1,418	7,499		618.42	956.82	
Knox	7,295	5,413	1,882	6,934	6,102	623.50	750.45	508.61
Lamar	24,614	19,919	4,695	30,530	25,685	507.20	525.39	551.84
Lamb	8,368	6,827	1,541	6,264	2,818	414.26	4,681.49	3,997.02
Lampasas	6,090	4,290	1,800	6,820	6,751	701.86	774.99	687.08
La Salle	4,890	4,027	863	4,356	4,554	555.68	900.22	821.80
Lavaca	17,031	13,303	3,728	18,085	17,011	618.19	610.57	643.92
Lee	6,515	4,701	1,814	6,817	6,318	486.56	478.79	481.13
Leon	7,513	5,114	2,399	6,830	6,959	371.93	364.77	419.67
Liberty	17,364	12,758	4,606	16,103	8,879	834.81	1,028.73	770.42
Limestone	23,337	15,418	7,919	50,282	14,828	574.80	1,510.75	420.23
Lipscomb	5,346	3,795	1,551	5,190	2,803	1,137.45	1,312.52	867.21
Live Oak	6,660	4,954	1,706	5,478	4,073	679.59	1,256.80	1,065.22
Llano	6,369	4,451	1,918	6,553	6,558	1,137.32	1,222.66	1,005.77
Loving	1,670	847	823	562	440	8,350.00	6,847.68	1,379.76
Lubbock	24,901	20,907	3,994	12,180	4,835	567.22	935.53	1,027.46
Lynn	6,430	4,879	1,551	4,942	2,863	469.34	892.94	1,265.01
McCulloch	9,925	7,123	2,802	8,882	7,901	689.24	806.01	479.66
McLennan	70,468	55,759	14,709	64,394	50,605	694.95	753.93	651.88
McMullen	2,781	1,946	835	2,971	2,109	1,986.43	3,120.68	1,896.69
Madison	4,657	3,488	1,169	4,663	3,583	378.62	376.77	347.22
Marion	3,605	2,639	966	3,985	3,693	347.60	362.55	352.63
Martin	4,116	3,089	1,027	2,390	2,524	623.64	2,085.10	1,297.46
Mason	6,086	4,009	2,077	6,040	4,304	1,086.79	1,252.12	752.50
Matagorda	28,221	14,428	13,793	20,647	15,063	1,576.59	1,189.41	939.68
Maverick	7,391	5,113	2,278	5,858	5,641	1,207.68	732.12	1,024.86
Medina	11,368	7,931	3,437	12,038	9,917	789.44	1,030.71	650.49
Menard	4,404	3,095	1,309	4,004	2,761	937.02	1,220.98	941.32
Midland	7,761	4,031	3,730	5,370	5,537	862.33	2,192.89	1,376.37

See footnotes at end of table.

1788 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1931			1922	1912	1931	1922	1912
	Total	Real property and improvements	Personal property					
Milam.....	\$16,777	\$13,694	\$3,083	\$18,358	\$18,374	\$442.49	\$477.54	\$499.55
Mills.....	5,344	3,946	1,398	5,574	6,217	644.40	618.02	604.03
Mitchell.....	8,877	5,985	2,892	6,330	6,355	580.20	840.92	580.98
Montague.....	12,656	9,115	3,541	13,174	12,016	660.58	593.44	476.31
Montgomery.....	10,125	6,867	3,258	10,616	10,865	694.06	597.76	692.99
Moore.....	5,595	4,236	1,359	1,360	2,194	3,291.18	2,369.02	3,255.59
Morris.....	2,628	2,069	559	2,579	2,626	262.07	250.62	235.34
Motley.....	5,791	4,579	1,212	6,115	3,329	793.29	1,344.62	1,203.67
Nacogdoches.....	13,093	9,570	3,523	12,372	9,219	427.88	430.69	325.78
Navarro.....	29,654	21,366	8,288	27,437	22,620	476.75	532.36	468.60
Newton.....	6,267	4,867	1,400	6,024	5,712	497.38	480.37	475.64
Nolan.....	11,203	8,718	2,485	8,373	8,390	538.61	770.45	557.58
Nueces.....	38,071	32,915	5,156	19,340	17,032	671.45	766.99	(1)
Ochiltree.....	6,583	5,185	1,398	5,097	1,533	1,154.91	2,023.37	753.18
Oldham.....	3,901	2,804	1,097	4,560	3,668	2,600.67	6,431.51	3,809.28
Orange.....	13,361	9,768	3,603	14,372	7,473	881.97	851.22	698.16
Palo Pinto.....	14,770	10,685	4,085	16,496	10,440	840.35	674.95	477.83
Panola.....	7,667	5,488	2,199	6,051	4,831	313.76	273.85	236.53
Parker.....	12,187	8,717	3,470	13,893	12,887	649.66	594.16	486.39
Parmer.....	6,871	6,009	862	6,298	4,793	1,041.06	3,627.90	2,337.97
Pecos.....	52,772	6,673	46,099	8,637	7,166	6,208.47	2,000.81	3,129.20
Polk.....	9,207	6,738	2,469	9,218	7,695	520.17	549.19	417.32
Potter.....	40,977	29,899	11,078	17,653	12,404	801.90	991.04	781.62
Presidio.....	7,204	5,377	1,827	7,181	5,362	709.47	512.93	937.34
Rains.....	2,464	2,034	430	3,048	2,569	346.36	361.32	367.06
Randall.....	7,510	5,950	1,560	4,933	5,171	975.32	1,309.09	1,269.22
Reagan.....	14,926	1,562	13,364	1,724	1,371	4,264.57	4,572.16	2,905.59
Real ?.....	1,846	1,162	684	1,676	-----	802.61	1,147.08	-----
Red River.....	12,174	8,704	2,470	14,660	11,975	393.69	372.96	419.23
Reeves.....	7,220	4,719	2,501	6,044	8,676	1,077.61	1,351.61	1,662.78
Refugio.....	11,102	8,811	2,291	6,145	4,113	1,337.59	1,406.80	1,287.62
Roberts.....	3,295	2,117	1,178	3,532	2,329	2,261.50	2,204.60	2,205.28
Robertson.....	14,221	9,048	5,173	12,166	11,646	522.06	433.63	424.19
Rockwall.....	3,851	3,103	748	4,630	5,011	502.87	530.76	620.62
Runnels.....	11,301	8,416	2,885	11,285	10,287	500.04	660.95	397.38
Rusk.....	12,295	9,798	2,497	7,215	5,670	377.15	219.23	208.30
Sabine.....	4,071	2,930	1,141	5,018	4,697	339.31	378.58	505.52
San Augustine.....	4,529	3,413	1,116	4,779	4,472	363.16	332.47	367.12
San Jacinto.....	4,166	3,320	846	4,322	3,385	429.00	434.34	354.74
San Patricio.....	13,337	9,456	3,881	8,184	6,808	512.96	658.13	764.21
San Saba.....	8,710	6,616	2,094	9,314	9,153	845.63	927.25	735.84
Schleicher.....	5,507	3,986	1,521	3,552	3,334	1,619.71	1,919.10	1,425.22
Scurry.....	6,685	5,370	1,315	6,569	6,474	526.38	729.66	493.41
Shackelford.....	8,218	5,864	2,354	5,385	3,486	1,174.00	1,044.65	731.36
Shelby.....	8,228	5,902	2,326	7,135	7,126	285.69	257.28	251.27
Sherman.....	4,377	3,545	832	3,089	3,221	1,750.80	2,061.84	1,801.65
Smith.....	18,020	13,928	4,092	14,501	13,091	332.47	301.71	303.27
Somervell.....	1,467	1,257	210	1,523	1,232	486.41	427.31	302.78
Starr.....	4,131	3,117	1,014	3,117	1,833	359.22	281.11	(1)
Stephens.....	17,584	9,436	8,148	33,690	4,676	1,046.67	1,945.96	551.96
Sterling.....	2,430	1,441	989	2,348	1,995	1,620.00	2,229.55	1,237.64
Stonewall.....	4,676	3,722	954	4,889	4,500	792.54	1,196.42	710.13
Sutton.....	4,690	2,823	1,867	3,875	2,893	1,563.33	2,412.52	1,844.17
Swisher.....	6,823	5,259	1,564	5,459	4,677	874.74	1,217.51	951.17
Tarrant.....	177,438	134,601	42,837	132,855	93,276	864.71	809.16	735.45

See footnotes at end of table.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX				PER CAPITA ASSESSED VALUATION			
	1931			1922	1912	1931	1922	1912
	Total	Real property and im- provements	Personal property					
Taylor.....	\$24, 138	\$18, 408	\$5, 730	\$16, 370	\$13, 942	\$549.84	\$679.81	\$443.68
Terrell.....	5, 343	3, 309	2, 034	4, 878	3, 758	1, 908.21	2, 978.16	2, 376.77
Terry.....	5, 191	4, 465	726	3, 369	1, 953	519.10	1, 386.00	1, 008.54
Throckmorton.....	5, 644	4, 180	1, 464	4, 658	3, 978	1, 026.18	1, 297.77	726.49
Titus.....	4, 691	3, 930	761	5, 207	4, 623	293.13	280.47	260.24
Tom Green.....	27, 696	20, 822	6, 874	12, 901	10, 293	699.39	848.18	478.17
Travis.....	50, 223	40, 763	9, 460	43, 356	36, 193	618.51	745.86	620.85
Trinity.....	5, 554	4, 162	1, 392	5, 885	6, 333	408.38	425.15	474.44
Tyler.....	6, 444	4, 604	1, 840	6, 896	5, 296	555.52	659.38	516.65
Upshur.....	5, 220	4, 120	1, 100	6, 207	5, 393	234.11	268.49	254.86
Upton.....	9, 775	2, 479	7, 296	2, 030	1, 972	1, 416.67	8, 022.36	3, 047.73
Uvalde.....	10, 672	6, 576	4, 096	9, 955	8, 652	802.41	924.41	646.99
Val Verde.....	15, 017	8, 226	6, 791	12, 547	8, 670	981.50	911.90	893.71
Van Zandt.....	25, 032	22, 244	2, 788	10, 419	8, 662	767.85	324.53	336.98
Victoria.....	14, 912	9, 356	5, 556	14, 385	11, 644	730.98	752.55	755.35
Walker.....	7, 216	5, 827	1, 389	8, 047	5, 593	389.46	419.14	346.48
Waller.....	5, 838	4, 207	1, 631	5, 870	5, 173	582.98	570.34	426.15
Ward.....	7, 108	3, 792	3, 316	3, 796	4, 687	1, 450.61	1, 419.96	1, 739.86
Washington.....	12, 350	8, 513	3, 837	11, 630	10, 857	486.34	432.38	424.74
Webb.....	22, 772	17, 310	5, 462	15, 110	7, 692	514.04	489.61	338.65
Wharton.....	32, 255	13, 745	18, 510	15, 807	15, 714	1, 054.08	629.70	699.04
Wheeler.....	9, 409	5, 653	3, 756	4, 573	3, 635	556.75	575.44	537.68
Wichita.....	53, 762	41, 322	12, 440	74, 102	15, 851	719.71	846.48	815.61
Wilbarger.....	22, 853	18, 404	4, 449	15, 879	10, 751	872.25	997.90	766.38
Willacy.....	9, 132	8, 093	1, 039	4, 483	2, 250	869.80	(1)	(1)
Williamson.....	27, 762	20, 996	6, 766	31, 423	31, 013	625.27	728.84	711.68
Wilson.....	10, 072	7, 458	2, 614	10, 021	10, 203	569.04	577.76	564.52
Winkler.....	13, 054	985	12, 069	867	1, 230	1, 652.41	10, 697.81	2, 180.98
Wise.....	11, 944	8, 625	3, 319	14, 036	12, 943	622.80	600.80	489.35
Wood.....	7, 982	5, 610	2, 372	8, 543	8, 065	330.07	296.54	333.46
Yoakum.....	2, 171	1, 919	252	1, 707	1, 414	1, 550.71	3, 387.54	1, 994.81
Young.....	15, 052	11, 466	3, 586	18, 547	7, 607	706.67	1, 386.29	476.39
Zapata.....	3, 323	2, 756	567	1, 666	1, 210	1, 159.05	568.88	(1)
Zavala.....	6, 518	5, 203	1, 315	4, 796	4, 645	561.90	1, 401.95	2, 069.16

¹ Not computed.

² Organized since 1912.

1790 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
State total	\$175, 649	\$31, 389	\$42, 258	\$46, 525	\$39, 995	\$15, 482	\$109, 234	\$32, 965	\$4. 14	\$3. 23	\$1. 30
Anderson.....	835	119	252	164	159	141	470	172	5. 17	3. 31	1. 34
Andrews.....	118	27	65	—	26	—	29	16	3. 20	1. 23	. 78
Angelina.....	502	100	184	89	126	3	453	80	3. 71	3. 14	. 86
Aransas.....	113	21	66	13	10	3	72	36	3. 99	2. 71	1. 26
Archer.....	452	90	196	22	129	15	157	66	3. 71	1. 99	1. 02
Armstrong.....	136	34	39	7	53	3	120	52	2. 92	2. 67	1. 06
Atascosa.....	349	84	84	21	90	70	231	64	3. 08	2. 11	. 82
Austin.....	365	125	69	10	68	93	198	54	2. 16	1. 62	. 58
Bailey.....	164	29	42	6	81	6	59	3	4. 13	1. 92	1. 44
Bandera.....	56	20	18	—	13	5	43	20	2. 03	1. 59	. 78
Bastrop.....	362	95	90	51	74	52	303	107	2. 80	2. 26	. 81
Baylor.....	263	57	138	—	68	—	199	55	3. 42	2. 96	. 99
Bee.....	323	80	144	35	64	—	233	92	3. 00	3. 03	1. 17
Bell.....	1, 053	221	290	216	302	24	989	315	3. 52	3. 28	1. 10
Bexar.....	10, 680	1, 418	1, 399	4, 975	2, 823	65	6, 009	1, 953	5. 57	4. 17	1. 96
Blanco.....	69	23	35	—	9	2	63	19	2. 23	1. 86	. 62
Borden.....	39	16	16	—	7	—	30	18	1. 78	1. 48	1. 09
Bosque.....	283	85	63	26	90	19	260	100	2. 45	2. 03	. 86
Bowie.....	817	127	96	310	204	80	625	171	4. 77	3. 68	1. 16
Brazoria.....	1, 139	223	181	41	315	379	817	169	3. 78	2. 38	. 94
Brazos.....	387	80	141	55	108	3	283	113	3. 57	2. 88	1. 21
Brewster.....	232	65	88	30	49	—	145	60	2. 66	1. 68	. 74
Briscoe.....	138	29	18	13	63	15	97	25	3. 47	2. 88	. 97
Brooks.....	127	38	62	—	27	—	106	54	2. 45	2. 35	1. 00
Brown.....	832	121	213	190	188	120	376	127	5. 09	3. 13	1. 10
Burleson.....	275	66	85	43	65	16	228	74	3. 08	2. 46	. 95
Burnet.....	164	51	39	9	45	20	160	58	2. 36	2. 04	. 73
Caldwell.....	772	150	252	75	159	136	317	105	3. 80	2. 34	. 90
Calhoun.....	207	39	78	13	34	43	136	47	3. 94	2. 88	1. 22
Callahan.....	256	63	67	26	80	20	179	54	3. 03	2. 44	. 91
Cameron.....	3, 233	384	779	549	759	762	1, 308	179	6. 23	5. 56	1. 18
Camp.....	162	24	70	35	33	—	137	36	5. 01	3. 94	1. 25
Carson.....	556	117	189	47	203	—	130	35	3. 53	3. 06	1. 11
Cass.....	267	49	52	16	68	82	206	52	4. 05	3. 03	. 88
Castro.....	137	43	42	11	41	—	78	24	2. 37	1. 72	. 73
Chambers.....	204	56	37	—	47	64	115	36	2. 71	2. 62	1. 17
Cherokee.....	616	99	114	105	183	115	386	112	4. 60	3. 10	. 96
Childress.....	405	69	118	91	127	—	223	63	4. 32	3. 05	1. 27
Clay.....	369	97	94	19	106	53	301	94	2. 81	2. 18	. 70
Cochran.....	120	44	47	—	29	—	12	2	2. 04	1. 21	. 43
Coke.....	108	28	31	7	35	7	78	32	2. 88	2. 38	1. 01
Coleman.....	479	110	60	67	162	80	357	122	3. 22	2. 76	. 93
Collin.....	918	197	112	106	234	269	1, 067	249	3. 45	3. 50	. 95
Collingsworth.....	239	53	72	24	90	—	146	37	3. 34	2. 51	. 98
Colorado.....	393	101	98	47	85	62	270	93	2. 89	1. 95	. 70
Comal.....	278	73	78	79	48	—	165	70	2. 82	2. 30	1. 08
Comanche.....	339	94	60	50	112	23	392	114	2. 66	2. 49	. 99
Concho.....	151	39	38	4	55	15	103	39	2. 83	2. 03	. 86
Cooke.....	550	130	109	145	151	15	462	183	3. 13	2. 79	1. 30
Coryell.....	219	65	59	14	81	—	214	101	2. 49	2. 16	1. 10

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1931										
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions	1922	1912	1931	1922	1912
Cottle.....	\$295	\$57	\$136	\$18	\$84	-----	\$200	\$50	\$3.85	\$2.74	\$1.11
Crane.....	210	62	94	-----	54	-----	6	4	2.50	1.02	.62
Crockett.....	197	45	112	-----	40	-----	63	38	3.24	1.86	1.34
Crosby.....	269	50	52	36	116	\$15	165	26	4.03	3.15	.71
Culberson.....	92	30	44	-----	18	-----	71	43	2.27	1.89	.99
Dallam.....	340	85	92	44	119	-----	270	74	2.96	2.73	1.12
Dallas.....	16,374	2,389	2,906	7,407	469	3,203	8,350	2,874	5.07	4.35	2.43
Dawson.....	222	49	49	28	96	-----	113	24	3.33	3.34	.87
Deaf Smith.....	248	66	71	28	83	-----	185	74	2.80	2.35	1.00
Delta.....	263	49	94	20	61	39	279	52	3.98	3.94	.95
Denton.....	647	154	119	87	187	100	613	183	3.11	3.14	.97
De Witt.....	506	133	93	85	120	75	418	168	2.82	2.05	.94
Dickens.....	230	40	96	15	78	1	170	47	4.23	3.53	1.22
Dimmit.....	242	55	105	26	56	-----	95	44	3.23	1.90	.84
Donley.....	244	55	55	34	98	2	229	57	3.28	3.59	1.05
Duval.....	408	65	273	-----	67	-----	219	35	4.62	2.85	.82
Eastland.....	1,494	248	626	302	321	-----	1,796	97	4.46	3.70	1.00
Ector.....	240	56	96	16	72	-----	48	22	3.19	2.08	.70
Edwards.....	126	37	61	6	22	-----	110	45	2.50	2.33	.96
Ellis.....	1,158	249	117	177	292	323	1,098	295	3.45	2.95	.86
El Paso.....	4,519	699	973	2,580	183	84	3,158	842	4.78	4.19	2.07
Erath.....	366	88	69	82	106	21	305	143	3.09	2.38	1.15
Falls.....	556	142	122	96	121	75	492	187	2.91	2.58	.93
Fannin.....	612	137	118	94	152	111	600	197	3.21	2.68	1.01
Fayette.....	399	138	69	48	69	75	352	130	2.14	1.83	.70
Fisher.....	353	60	179	16	98	-----	206	81	4.35	2.97	1.25
Floyd.....	336	94	71	41	130	-----	283	61	2.64	2.70	.99
Foard.....	220	40	88	40	62	-----	180	49	4.10	3.11	1.20
Fort Bend.....	621	166	130	30	165	130	393	118	2.76	2.55	.80
Franklin.....	113	20	54	10	22	7	109	32	4.26	3.89	1.29
Freestone.....	358	78	153	30	97	-----	288	74	3.40	2.80	1.03
Frio.....	246	54	98	16	66	12	189	53	3.39	2.57	.86
Gaines.....	125	32	45	7	41	-----	73	18	2.89	1.83	.62
Galveston.....	2,892	449	667	1,648	125	3	2,143	1,048	4.77	3.93	2.63
Garza.....	149	38	42	13	59	2	115	28	3.39	2.74	1.05
Gillespie.....	150	48	67	12	23	-----	149	32	2.33	2.12	.56
Glasscock.....	91	20	29	-----	33	-----	34	17	2.35	1.63	.90
Goliad.....	179	65	79	11	24	-----	151	64	2.04	1.61	.76
Gonzales.....	341	96	91	39	65	50	332	128	2.63	2.35	.84
Gray.....	1,006	204	331	97	374	-----	128	44	3.64	3.30	1.34
Grayson.....	1,475	326	409	348	392	-----	1,325	580	3.35	2.74	1.31
Gregg.....	247	46	95	56	50	-----	239	75	3.93	4.54	1.71
Grimes.....	423	93	189	44	97	-----	319	93	3.36	2.59	.86
Guadalupe.....	467	159	193	37	78	-----	268	116	2.18	2.01	.92
Hale.....	622	118	144	135	225	-----	364	95	3.89	3.55	1.21
Hall.....	453	70	86	58	147	92	236	70	4.77	2.84	1.22
Hamilton.....	232	72	50	32	78	-----	188	101	2.37	1.91	.94
Hansford.....	183	36	61	20	50	16	66	12	3.73	2.52	.84
Hardeman.....	402	89	144	50	119	-----	259	97	3.36	2.58	1.08
Hardin.....	453	97	85	-----	185	86	427	126	3.46	2.35	1.18
Harris.....	18,772	2,529	3,384	6,664	5,099	1,096	8,150	2,669	5.49	4.60	2.15
Harrison.....	612	129	216	187	100	-----	501	212	3.51	3.30	1.79
Hartley.....	106	39	45	1	15	6	102	37	2.02	2.04	.71
Haskell.....	376	76	160	28	112	-----	224	80	3.65	2.58	.94
Hays.....	339	70	95	57	112	5	276	110	3.58	2.76	1.10

1792 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION--ALL CIVIL DIVISIONS			
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil- lages	School dis- tricts	Other civil divi- sions					
Hemphill.....	\$204	\$47	\$74	\$22	\$61		\$170	\$50	\$3.18	\$3.04	\$1.42
Henderson.....	503	82	106	59	106	\$150	310	76	4.52	3.37	1.12
Hidalgo.....	4,907	469	888	553	1,073	1,924	1,112	107	7.74	4.18	1.06
Hill.....	844	205	89	113	254	183	789	261	3.04	2.69	.88
Hockley.....	300	56	72	13	159		60	6	3.98	1.81	.50
Hood.....	119	27	28	7	36	21	102	42	3.23	2.59	1.06
Hopkins.....	345	62	153	59	70	1	332	98	4.10	3.40	1.17
Houston.....	383	61	66	39	80	137	249	90	4.67	3.21	1.15
Howard.....	512	115	116	115	166		168	69	3.30	3.12	1.43
Hudspeth ¹	290	45	64		25	156	125		4.78	2.07	
Hunt.....	941	171	289	256	225		857	303	4.07	3.41	1.24
Hutchinson.....	901	160	411	78	252		39	12	4.17	2.23	.94
Irion.....	88	25	26	1	36		70	29	2.58	1.90	1.05
Jack.....	233	57	82	17	77		171	61	3.01	2.45	.91
Jackson.....	338	75	107	19	81	56	261	91	3.32	2.86	.96
Jasper.....	340	68	78	25	111	58	279	103	3.72	2.78	1.23
Jeff Davis.....	86	29	36		21		66	37	2.22	1.56	.87
Jefferson.....	5,543	924	774	2,440	1,125	280	3,288	875	4.44	3.54	1.92
Jim Hogg ¹	95	32	41		22		49		2.19	1.82	
Jim Wells.....	330	71	128	34	94	3	173	69	3.45	2.26	1.07
Johnson.....	883	165	267	214	220	17	826	296	3.97	3.53	1.34
Jones.....	556	101	96	106	183	70	440	152	4.06	3.29	1.13
Karnes.....	357	80	84	33	80	80	268	80	3.29	2.59	.77
Kaufman.....	606	123	71	126	146	140	758	223	3.66	3.61	1.20
Kendall.....	99	32	19	8	18	22	84	39	2.26	2.00	1.06
Kenedy ¹	33	22	11				39		1.10	1.58	
Kent.....	105	24	25	4	27	25	83	29	3.32	2.73	1.20
Kerr.....	222	47	61	47	50	17	127	38	3.52	2.40	.96
Kimble.....	137	35	41	13	36	12	88	22	2.94	2.00	.84
King.....	66	21	27		18		39	16	2.35	1.95	.92
Kinney.....	116	39	50	11	16		97	42	2.20	2.06	.91
Kleberg ¹	234	61	91	14	68		248		2.84	3.31	
Knox.....	293	54	73	32	99	35	213	53	4.02	3.07	.87
Lamar.....	921	182	283	222	209	25	987	258	3.74	3.23	1.00
Lamb.....	433	62	71	48	247	5	134	15	5.17	2.14	.53
Lampasas.....	173	45	43	42	43		140	70	2.84	2.05	1.04
La Salle.....	152	36	51	6	32	27	90	43	3.11	2.07	.94
Lavaca.....	412	126	90	65	56	75	350	130	2.42	1.94	.76
Lee.....	161	48	48	17	36	12	137	51	2.47	2.01	.81
Leon.....	259	56	128	2	73		158	68	3.45	2.31	.98
Liberty.....	666	128	304	28	190	16	500	97	3.84	3.11	1.09
Limestone.....	935	173	198	116	267	181	1,643	154	4.01	3.27	1.04
Lipscomb.....	157	39	21	22	63	12	149	34	2.94	2.87	1.21
Live Oak.....	221	49	110		62		128	27	3.32	2.34	.66
Llano.....	131	47	41	17	26		118	45	2.06	1.80	.69
Loving.....	28	12	13		3		6	3	1.68	1.07	.68
Lubbock.....	1,071	184	179	284	424		415	73	4.30	3.41	1.51
Lynn.....	223	48	51	19	105		136	25	3.47	2.75	.87
McCulloch.....	295	73	79	43	92	8	216	89	2.97	2.43	1.13
McLennan.....	3,008	521	677	1,545	265		2,165	935	4.27	3.36	1.85

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and villages	School districts	Other civil divisions					
McMullen.....	\$74	\$21	\$46	-----	\$7	-----	\$51	\$14	\$2.66	\$1.72	\$0.66
Madison.....	183	34	102	\$5	42	-----	98	28	3.93	2.10	.78
Marion.....	149	27	86	18	18	-----	164	51	4.13	4.12	1.38
Martin.....	119	30	29	8	49	\$3	42	16	2.89	1.76	.63
Mason.....	119	45	39	-----	31	4	113	33	1.96	1.87	.77
Matagorda.....	1,037	209	471	48	152	157	562	153	3.67	2.72	1.02
Maverick.....	215	55	78	42	40	-----	144	42	2.91	2.46	.74
Medina.....	397	84	114	7	43	149	252	56	3.49	2.09	.56
Menard.....	126	33	55	11	27	-----	68	25	2.86	1.70	.91
Midland.....	390	57	116	97	120	-----	98	31	5.03	1.82	.56
Milam.....	556	124	138	67	125	102	462	171	3.31	2.52	.93
Mills.....	125	40	32	11	42	-----	116	50	2.34	2.08	.80
Mitchell.....	315	66	89	62	98	-----	186	68	3.55	2.94	1.07
Montague.....	405	94	82	43	145	41	345	149	3.20	2.62	1.24
Montgomery.....	322	75	148	13	86	-----	285	116	3.18	2.68	1.07
Moore.....	128	41	48	-----	39	-----	37	12	2.29	2.72	.55
Morris.....	113	19	38	8	28	20	81	33	4.30	3.14	1.26
Motley.....	201	43	76	11	71	-----	135	32	3.47	2.21	.96
Nacogdoches.....	435	97	156	67	115	-----	364	82	3.32	2.94	.89
Navarro.....	1,262	219	148	229	370	296	826	303	3.42	3.01	1.34
Newton.....	198	46	43	-----	64	45	175	72	3.16	2.91	1.26
Nolan.....	542	83	126	168	163	2	294	104	4.84	3.51	1.24
Nueces.....	2,169	282	723	512	415	237	846	273	5.70	4.37	1.60
Ochiltree.....	246	49	59	37	101	-----	165	21	3.74	3.24	1.37
Oldham.....	96	29	34	2	31	-----	95	21	2.46	2.08	.57
Orange.....	727	99	279	103	172	74	799	119	5.44	5.56	1.59
Palo Pinto.....	455	109	89	125	132	-----	467	125	3.08	2.83	1.20
Panola.....	205	57	81	12	55	-----	144	44	2.67	2.38	.91
Parker.....	436	90	122	97	127	-----	419	144	3.58	3.02	1.12
Parmer.....	221	51	48	7	115	-----	143	35	3.22	2.27	.73
Pecos.....	1,101	391	443	25	232	10	164	48	2.09	1.90	.67
Polk.....	290	68	127	16	70	9	252	59	3.15	2.73	.77
Potter.....	1,952	303	307	636	706	-----	775	173	4.76	4.39	1.39
Presidio.....	216	53	90	23	50	-----	119	52	3.00	1.66	.97
Rains.....	76	18	39	-----	19	-----	77	24	3.08	2.53	.93
Randall.....	241	56	89	21	75	-----	126	53	3.21	2.55	1.02
Reagan.....	337	111	127	7	92	-----	33	12	2.26	1.91	.88
Real.....	55	14	10	-----	21	10	36	-----	2.98	2.15	-----
Red River.....	365	90	73	33	89	80	389	83	3.00	2.77	.69
Reeves.....	182	54	32	24	51	21	169	83	3.52	2.80	.96
Refugio.....	375	82	222	9	59	3	141	29	3.38	2.29	.71
Roberts.....	86	25	27	4	30	-----	78	19	2.61	2.21	.82
Robertson.....	412	105	114	35	103	55	317	128	2.90	2.61	1.10
Rockwall.....	145	28	69	11	37	-----	175	45	3.77	3.78	.90
Runnels.....	447	84	76	111	136	40	291	116	3.96	2.58	1.13
Rusk.....	429	91	198	48	92	-----	250	58	3.49	3.47	1.02
Sabine.....	173	30	73	7	35	28	183	58	4.25	3.65	1.23
San Augustine.....	175	33	43	14	35	50	146	51	3.86	3.06	1.14
San Jacinto.....	208	31	137	-----	40	-----	124	33	4.99	2.87	.97
San Patricio.....	511	99	99	48	166	99	236	93	3.83	2.88	1.37

¹ Organized since 1912.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1931						1922	1912	1931	1922	1912
	Total	State	County	Cities, towns, and vil-lages	School dis-tricts	Other civil divi-sions					
San Saba.....	\$221	\$64	\$64	\$18	\$75	-----	\$181	\$90	\$2.54	\$1.94	\$0.98
Schleicher.....	116	40	36	5	35	-----	66	23	2.11	1.86	.69
Scurry.....	235	49	74	22	90	-----	166	65	3.52	2.53	1.00
Shackelford.....	296	61	94	24	97	\$20	141	35	3.60	2.62	1.00
Shelby.....	335	61	78	40	86	70	301	87	4.07	4.22	1.22
Sherman.....	121	32	35	6	48	-----	76	24	2.76	2.46	.75
Smith.....	1,089	133	252	422	239	43	636	218	6.04	4.39	1.67
Somervell.....	55	11	27	2	15	-----	37	13	3.75	2.43	1.06
Starr.....	128	30	68	10	20	-----	66	19	3.10	2.12	1.04
Stephens.....	768	130	327	117	194	-----	1,066	28	4.37	3.16	.60
Sterling.....	70	18	29	-----	23	-----	56	20	2.88	2.39	1.00
Stonewall.....	139	35	52	5	44	3	128	51	2.97	2.62	1.13
Sutton.....	147	35	66	10	36	-----	81	25	3.13	2.09	.86
Swisher.....	232	51	60	29	92	-----	164	65	3.40	3.00	1.39
Tarrant.....	8,639	1,313	1,508	3,233	2,178	407	5,684	1,803	4.87	4.28	1.93
Taylor.....	1,286	179	241	545	314	7	591	176	5.33	3.61	1.26
Terrell.....	113	40	43	-----	30	-----	99	29	2.11	2.03	.77
Terry.....	147	38	49	6	54	-----	71	15	2.83	2.11	.77
Throckmorton.....	184	42	80	5	57	-----	103	32	3.26	2.21	.80
Titus.....	186	35	96	20	35	-----	224	59	3.97	4.30	1.28
Tom Green.....	1,161	205	224	355	377	-----	503	170	4.19	3.90	1.65
Travis.....	2,123	372	452	817	464	18	1,455	609	4.23	3.36	1.68
Trinity.....	262	41	144	19	58	-----	164	53	4.72	2.79	.84
Tyler.....	219	48	93	1	49	28	224	44	3.40	3.25	.83
Upshur.....	219	39	107	17	48	8	213	55	4.20	3.43	1.02
Upton.....	387	72	149	19	147	-----	33	14	3.96	1.63	.71
Uvalde.....	355	79	78	57	86	55	254	67	3.33	2.55	.77
Val Verde.....	341	111	53	79	98	-----	267	77	2.27	2.13	.89
Van Zandt.....	641	185	238	31	187	-----	368	77	2.56	3.53	.89
Victoria.....	469	110	149	90	98	22	404	155	3.15	2.81	1.33
Walker.....	320	53	170	30	67	-----	196	56	4.43	2.44	1.00
Waller.....	140	43	38	-----	27	32	116	50	2.40	1.98	.97
Ward.....	220	53	53	12	61	41	117	36	3.10	3.08	.77
Washington.....	372	92	185	39	55	1	334	115	3.01	2.87	1.06
Webb.....	857	169	262	410	16	-----	442	136	3.76	2.93	1.77
Wharton.....	1,056	239	458	76	214	69	427	146	3.27	2.70	.93
Wheeler.....	402	70	154	40	138	-----	142	40	4.27	3.11	1.10
Wichita.....	2,815	398	457	764	800	396	2,619	233	5.24	3.53	1.47
Wilbarger.....	815	169	286	82	278	-----	497	124	3.57	3.13	1.15
Willacy.....	734	68	173	33	150	310	94	19	8.04	2.10	.84
Williamson.....	855	206	250	141	228	30	844	263	3.08	2.69	.85
Wilson.....	285	75	87	13	66	44	206	94	2.83	2.06	.92
Winkler.....	593	97	248	6	242	-----	11	9	4.54	1.27	.73
Wise.....	346	88	84	24	99	51	326	103	2.90	2.32	.80
Wood.....	318	59	144	28	87	-----	288	82	3.98	3.37	1.02
Yoakum.....	52	16	19	-----	17	-----	31	12	2.40	1.82	.85
Young.....	654	111	196	184	163	-----	476	72	4.34	2.57	.95
Zapata.....	56	25	31	-----	-----	-----	38	11	1.69	2.28	.91
Zavala.....	228	48	85	31	29	35	80	27	3.50	1.67	.58

• Organized since 1912.

UTAH

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Utah relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 29 counties, the 143 cities and towns, the 40 school districts, and the 34 other civil divisions (drainage districts, irrigation districts, and water-conservation districts), or a total of 247 political units that have power to levy taxes or incur debt.

The data for Utah were compiled largely from reports on file in the office of the State auditor, Salt Lake City, Utah, and reports received through correspondence.

Fiscal year.—For Utah the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and towns, the school districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Utah on January 1, 1932, was 514,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Utah the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 3.8 percent for the counties, and 28.9 percent for the cities and towns.

For the State government, for school districts, and for other civil divisions the revenue receipts were in excess of governmental costs, the percent of excess being 3.8 for the State, 0.8 for the school districts, and 16.2 for other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is \$1,513,413 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$6,086,497.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$34,923,617	100.0	\$36,437,030	100.0	\$46,149,913	100.0	\$19,676,378	100.0
State government.....	14,322,853	41.0	13,799,557	37.9	5,694,744	12.3	5,124,384	26.0
Counties.....	4,400,995	12.6	4,569,118	12.5	4,116,606	8.9	4,229,614	21.5
Cities and towns.....	6,778,202	19.4	8,733,723	24.0	18,678,594	40.5	3,791,897	19.3
School districts.....	9,298,517	26.6	9,228,698	25.3	11,598,280	25.1	6,530,483	33.2
Other civil divisions.....	123,050	.4	105,934	.3	6,061,689	13.1	.....	.....

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Utah and all subdivisions of the State amounted to \$34,923,617, or an average of \$67.95 for each person in the State. Of this amount \$14,322,853 was for the State; \$4,400,995 for the counties; \$6,778,202 for the cities and towns; \$9,298,517 for the school districts; and \$123,050 for the other civil divisions. The revenues collected include \$17,436,989, general property taxes; \$639,336, special taxes; \$4,318,664, licenses and permits; \$1,347,366, special assessments; \$6,061,223, subventions, donations, and pension assessments; \$956,728, interest, rents, and highway privileges; \$1,887,407, earnings of public-service enterprises; \$2,099,901, earnings of general departments; and \$176,003, fines, forfeits, and escheats. Of the \$6,061,223 classified as subventions, donations, and pension assessments, \$2,703,432 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$5,802,000 in 1912, \$9,393,000 in 1922, and \$11,219,471 in 1932, this being an increase of 19.4 percent from 1922 to 1932, and of 93.4 percent from 1912 to 1932. Special taxes amounted to \$317,000 in 1912, \$352,000 in 1922, and \$639,336 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$593,000 in 1912, \$1,204,000 in 1922, and \$4,272,901 in 1932. Special assessments amounted to \$681,000 in 1912, \$2,093,000 in 1922, and \$1,199,812 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Utah and all subdivisions of the State for 1932 amounted to \$36,437,030, or an average expenditure of \$70.89 per person. Of the total amount expended, \$13,799,557 was disbursed by the State government; \$4,569,118 by the counties; \$8,733,723 by the cities and towns; \$9,228,698 by the school districts; and \$105,934 by the other civil divisions. The total comprises \$25,409,042 for operation and maintenance of general departments; \$1,142,934 for operation and maintenance of public-service enterprises; \$2,285,144 for interest on debt; and \$7,599,910 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in tables 3 and 4 for the reason that, for the most part, the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Utah were limited to the State, counties, and cities and towns having a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$6,805,000 to \$17,589,500, or 158.5 percent; interest payments, from \$586,000 to \$1,534,093, or 161.8 percent; and outlay payments, from \$1,740,000 to \$6,944,327, or 299.1 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and towns, the school districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Utah and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$46,149,913, or an average per capita of \$89.78. In 1922 the average per capita was \$106.85, and in 1912, \$37.77.

Of the total debt reported for 1932, \$5,694,744 was for the State government; \$4,116,606 for the counties; \$18,678,594 for the cities and towns; \$11,598,280 for the school districts; and \$6,061,689 for the other civil divisions.

The gross debt of the State government, less sinking-fund assets, decreased 42 percent from 1922 to 1932 and increased 298.2 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 0.6 percent from 1922 to 1932 and 191.9 percent from 1912 to 1932.

ASSESSED VALUATIONS

All property is assessed annually by county assessors, elected for 4 years. Sworn returns are required from each taxpayer with the amount and value of property as of January 1. All property is assessed at its full cash value.

The assessed valuation of all property in Utah subject to levies of the general property tax was \$618,404,571 in 1932 as compared with \$630,073,000 in 1922 and \$200,299,000 in 1912. The per capita assessed valuation increased from \$494.89 in 1912 to \$1,345.37 in 1922, and decreased to \$1,203.12 in 1932.

TAX LEVIES

In Utah each county treasurer, elected for 4 years, is the collector of State, county, and local taxes. All taxes are due on the third Monday in September and become delinquent November 30.

The total levies of the general property tax for the State and all subdivisions were \$6,529,000 for 1912, \$17,711,000 for 1922, and \$19,676,378 for 1932, this being a per capita of \$16.13, \$37.82, and \$38.28, respectively.

Of the total levies reported for 1932, \$5,124,384 was for the State government; \$4,229,614 for the counties; \$3,791,897 for the cities and towns; and \$6,530,483 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$3.26 for 1912, \$2.81 for 1922, and \$3.18 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932
 [Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Licenses and permits							
Grand total.....	514, 000	\$34, 924	\$67. 95	\$32, 394	\$17, 436	\$4, 318	\$1, 347	\$176	\$6, 050	\$13	\$957	\$2, 100	\$1, 888
State government.....													
Counties.....	514, 000	14, 323	27.87	9, 169	4, 506	4, 023	609	20	2, 704	5	600	1, 216	
Cities and towns.....	514, 000	4, 401	8. 56	3, 684	3, 684	20		48		3	166	510	
School districts.....	368, 747	6, 778	18. 38	3, 754	3, 479	275	621	108	6	4	74	323	1, 888
Other civil divisions.....		9, 123	(6)	5, 787	5, 787		117		3, 340		127	45	6
BEAVER.....													
County.....	5, 136	225	43.81	125	122	3	18	1	32		5	15	29
Cities and towns.....	5, 136	52	10. 12	46	46						1	5	
School districts.....	3, 727	64	17. 17	59	59	8	4	1	32		4	10	29
Other civil divisions.....		14	(6)				14						
BOX ELDER.....													
County.....	17, 810	791	44. 41	485	480	5	12	4	124		39	24	103
Cities and towns.....	17, 810	175	9. 83	138	138			1			18	18	
School districts.....	10, 088	204	20. 22	78	73	5	12	3			3	5	103
Other civil divisions.....		412	(6)	269	269				124		18	1	
CACHE.....													
County.....	27, 500	1, 062	38. 62	571	559	12	36	8	198		9	48	192
Cities and towns.....	27, 500	203	7. 38	172	172			1			5	25	
School districts.....	23, 007	367	15. 95	148	136	12	2	7				18	192
Other civil divisions.....		458	(6)	251	251		34		198		4	5	
CARBON.....													
County.....	18, 200	936	51. 43	530	509	21	41	3	125		22	49	166
Cities and towns.....	18, 200	196	10. 77	172	170	2		2			10	12	
School districts.....	10, 004	341	34. 09	100	81	19	32	1			6	36	166
Other civil divisions.....		389	(6)	238	238		9		125		6	1	
DAGUERR.....													
County.....	400	11	27. 50	5	5				4		2		
School districts.....	400	3	1	1	1						2		
Other civil divisions.....		8	(6)	4	4				4				

DAYS.....	14,500	450	31.03	279	276	3	5	5	99	3	20	32
County.....	14,500	118	8.14	92	92	3	4	4	99	2	20	32
Cities and towns.....	14,500	39	75	39	36	3	1	1	99	1	3	32
School districts.....	6,968	250	10.76	148	148						2	
Other civil divisions.....		7	(*)				5					
DUCHESSNE.....	8,263	193	23.36	87	84	3	7	1	68	10	14	6
County.....	8,263	43	5.20	30	30					6	6	
Cities and towns.....	2,036	22	10.81	14	11	3	1			4	1	6
School districts.....		122	(*)	43	43				68		7	
Other civil divisions.....		6	(*)				6					
EMERY.....	7,042	219	31.10	145	143	2		1	53	4	11	5
County.....	7,042	62	8.80	53	53			1			8	
Cities and towns.....	4,035	22	5.45	14	12	2					3	5
School districts.....		135	(*)	78	78				53	4		
GARFIELD.....	4,642	81	17.45	26	25	1			35	15	5	
County.....	4,642	21	4.52	7	7					12	2	
Cities and towns.....	2,953	6	2.03	3	2	1				3	3	
School districts.....		54	(*)	16	10				35			
GRAND.....	1,800	95	52.78	71	71			1	11	2	9	
County.....	1,800	51	28.33	39	39			1		2	9	
Cities and towns.....	853	2	2.34	1	1				1			
School districts.....		42	(*)	31	31				11			
IRON.....	7,500	307	40.93	181	173	8	13	1	48	6	28	29
County.....	7,500	81	10.80	54	54					2	25	29
Cities and towns.....	5,473	81	14.80	36	28	8	13	1		1	1	
School districts.....		145	(*)	91	91				48	4	2	
JUAB.....	8,605	316	36.72	192	186	6	5	1	51	7	9	51
County.....	8,605	77	8.95	63	63			1		6	7	
Cities and towns.....	6,563	87	13.26	29	23	6	5			2	2	51
School districts.....		152	(*)	100	100				51	1		
KANE.....	2,300	74	32.17	22	21	1			17	2	4	29
County.....	2,300	9	3.91	6	6					1	2	
Cities and towns.....	1,195	34	28.46	6	4	1						29
School districts.....		31		11	11				17	1	2	
MILLARD.....	10,000	330	33.00	195	194	1	5	1	71	8	15	34
County.....	10,000	111	11.10	90	90			1		1	14	
Cities and towns.....	5,569	52	9.34	16	15	1	1			5	1	34
School districts.....		163	(*)	80	89				71	2	1	
Other civil divisions.....		4	(*)				4					

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

Revenue receipts expressed in thousands

REVENUE RECEIPTS

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Licenses and permits							
MORGAN	\$2,536	\$122	\$48.11	\$94	\$94		\$2		\$19		\$4	\$3	
County	2,536	37	14.50	33	33						2	2	
Cities and towns	963	8	8.39	6	6		2						
School districts		77	(^c)	55	55				19		2	1	
PYRE	1,956	64	32.72	34	34				15			10	\$1
County	1,956	16	8.18	10	10				4		2	4	
Cities and towns	1,269	13	10.33	7	7				1		1	4	1
School districts		35	(^c)	17	17				15			2	
RICH	1,873	70	37.37	52	52				14		1	3	
County	1,873	35	18.69	34	34							1	
Cities and towns	447	3	6.71	1	1							2	
School districts		32	(^c)	17	17				14		1		
SALT LAKE	200,000	8,777	43.89	6,115	5,972	\$143	305	\$62	1,140	\$3	118	372	662
County	200,000	1,679	8.40	1,407	1,392	15		16			2	37	217
Cities and towns	155,307	3,433	22.10	2,236	2,108	128	301	46		1	38	149	662
School districts		3,661	(^c)	2,472	2,472				1,140		43	6	
Other civil divisions		4	(^c)				4						
SAN JUAN	3,500	72	20.57	42	41	1			22		2	4	2
County	3,500	24	6.86	23	23							1	
Cities and towns	1,121	5	4.46	2	2	1						1	2
School districts		43	(^c)	17	17				22		2	2	
SANPETE	16,022	491	30.65	264	248	6	8	2	117	1	12	20	68
County	16,022	106	6.62	82	82			1			7	16	
Cities and towns	13,083	146	11.16	57	51	6	5	1		1	2	12	68
School districts		236	(^c)	115	115				117		3	1	
Other civil divisions		3	(^c)			3	3						

SEVIER	11,199	357	31.88	209	202	7	17	1	83	9	17	21
County	11,199	62	6.54	44	43	6	7	1	11	6	11	21
Cities and towns	8,888	91	10.60	60	64	6	7	1	3	3	3	21
School districts	8,888	191	(?)	105	105				83	3		
Other civil divisions		13	(?)				10					
SUMMIT	9,800	360	36.73	247	242	5		13	53	12	9	21
County	9,800	91	9.29	74	74			4	5	6	7	21
Cities and towns	5,710	68	11.91	30	25	5		9	53	2	1	21
School districts		201	(?)	143	143					4	1	
TOWLE	9,700	448	46.19	349	344	5	8	1	58	4	17	11
County	9,700	121	12.47	109	109			1	8	3	8	11
Cities and towns	6,867	64	7.88	28	21	5	8		68	1	9	11
School districts		273	(?)	214	214							
UNIHAN	9,100	265	29.12	172	170	2		1	74	3	9	6
County	9,100	104	11.43	97	97	2		1		2	4	6
Cities and towns	1,744	14	8.03	5	5				74	1	1	6
School districts		147	(?)	68	68						4	
UTAH	50,400	1,990	39.48	1,232	1,215	17	72	15	362	21	69	219
County	50,400	505	10.02	461	460	1		3	1	9	32	
Cities and towns	39,717	825	13.74	307	291	16	44	12	361	7	35	219
School districts		832	(?)	464	464					6	2	
Other civil divisions		28	(?)				28					
WASATCH	5,800	175	30.17	105	104	1		1	37	8	8	16
County	5,800	44	7.50	34	34			1		3	6	
Cities and towns	4,124	40	9.70	23	22	1			37	5	1	16
School districts		91	(?)	48	48							
WASHINGTON	7,500	179	23.87	98	95	3	1	2	58	4	11	5
County	7,500	42	5.60	30	30			1		3	2	
Cities and towns	5,303	38	7.17	29	26	3	1	1	58	1	1	5
School districts		99	(?)	39	39							
WAYNE	2,067	37	17.90	16	16				16	3	2	
County	2,067	12	5.81	8	8					2	2	
Cities and towns	343											
School districts		25	(?)	8	8				16	1		
WEBER	53,700	2,104	39.18	1,263	1,253	39	183	31	337	18	63	180
County	53,700	321	5.98	274	274			6		2	38	
Cities and towns	41,720	883	21.16	460	422	38	183	25	337	14	21	180
School districts		900	(?)	557	557					2	4	

! For an explanation of the population used in computing per capita figures, see text discussion, p. 1.
 * Includes \$166,507, inheritance taxes; \$359,150, income taxes; and \$114,679, other special taxes, for State purposes only.
 * Not computed.
 * Omission from table 1 of any civil division listed in tables 3 or 5 indicates no receipts reported for such division.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popu- lation 1	REVENUE RECEIPTS												Earnings of public service enter- prises
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of general depart- ments		
				Total	General property	Licenses and per- mits								
Grand total.....	368,747	\$6,778	\$18.38	\$3,764	\$3,479	\$275	\$631	\$108	86	84	\$74	\$323	\$1,888	
30,000 population and over.....	184,200	4,057	22.02	2,559	2,402	157	467	67			51	160	753	
Salt Lake City.....	143,000	3,178	22.22	2,102	1,983	119	285	42			37	139	573	
Ogden.....	41,200	879	21.33	457	419	38	132	25			14	21	180	
8,000 to 30,000 population.....	25,600	532	20.78	254	240	14	33	12			5	31	197	
Provo.....	15,500	267	17.23	180	154	6	33	7			5	14	48	
Logan.....	10,100	265	26.24	94	86	8		5				17	149	
2,500 to 8,000 population.....	60,980	1,242	20.37	465	407	58	90	21	5	2	11	71	577	
Murray.....	5,172	132	25.52	54	52	2	6	2					70	
Tooele.....	5,135	49	9.54	21	17	4	8					9	11	
Brigham.....	5,093	141	27.69	40	36	4	9	3			3	3	83	
Park City.....	4,281	53	12.33	20	16	4		9	5		2	1	16	
Piute.....	4,084	238	57.79	59	49	10	32				5	33	107	
Springville.....	3,748	65	17.34	19	17	2	2				1	4	39	
Spanish Fork.....	3,727	77	20.66	22	21	1	6	1				7	41	
Cedar City.....	3,615	55	15.21	28	21	7	13			1	15		13	
Bingham Canyon.....	3,248	44	13.55	32	28	4		2		1		1	8	
Richfield.....	3,067	53	17.28	40	37	3	6						7	
American Fork.....	3,047	41	13.46	25	24	1	1	1				2	12	
Payson.....	3,045	59	19.38	16	14	2	2	1				2	34	
Eureka.....	3,041	35	11.51	16	13	3	4						13	
Lehi.....	2,826	48	16.99	22	21	1							25	
Helper.....	2,707	88	32.51	28	22	6		1				2	57	
Nephi.....	2,573	44	17.10	12	9	3	1						31	
Bountiful.....	2,571	22	8.56	11	10	1		1					10	
Less than 2,500 population.....	97,967	947	9.67	476	430	46	31	8	1	2	7	61	361	

1 For an explanation of the population used in computing per capita figures, see text discussion, p. 1.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments											Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total.....	\$36,437	\$70.89	\$85,409											\$1,143	\$2,286	\$7,599
State government.....	13,800	26.85	9,579	\$770	\$393	\$47	\$2,116	\$649	\$4,841						490	3,731
Counties.....	4,569	8.89	3,733	1,398	144	57	879	782							300	536
Cities and towns.....	8,733	23.68	3,854						\$25					1,143	886	2,850
School districts.....	9,229	(¹)	8,190						8,190						560	479
Other civil divisions.....	106	(²)	53									53			50	3
BEAVER.....	203	39.52	174													
County.....	45	8.76	45	20	1	1	6	4					8	16	13	
Cities and towns.....	62	16.64	40							5				16	6	
School districts.....	96	(³)	89						89						7	
Other civil divisions.....																
BOX ELDER.....	828	46.49	597													
County.....	225	12.63	127	52	4	1	32	13					25	55	43	133
Cities and towns.....	209	20.72	99												1	97
School districts.....	389	(⁴)	370						370						19	36
Other civil divisions.....	5	(⁵)	1									1			4	
CACHE.....	1,058	38.47	751													
County.....	210	7.64	142	49	14	1	29	32		5				92	105	110
Cities and towns.....	373	16.21	173										12		22	46
School districts.....	448	(⁶)	416						416					92	50	58
Other civil divisions.....	27	(⁷)	20									20			28	6

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
CARBON	\$988	\$48.79	\$610	\$62	\$4	\$1	\$55	\$13					\$17	\$112	\$126	\$40
County	214	11.76	152												51	11
Cities and towns	333	33.29	165												32	24
School districts	329	(*)	287						\$287						37	5
Other civil divisions	12	(*)	6									\$6			6	
DAGGETT	13	32.50	11												1	1
County	6	12.50	2												1	
School districts	8	(*)	8							8					1	
DAVIS	435	30.00	354	32	3	1	32	21					10	12	17	52
County	137	9.45	99												2	36
Cities and towns	77	11.05	46											12	9	10
School districts	214	(*)	206						206						2	6
Other civil divisions	7	(*)	3									3			4	
DUCHESNE	212	25.66	185	27	2		13	3						1	21	5
County	53	6.41	46										1		7	
Cities and towns	23	11.30	16											1	6	
School districts	129	(*)	118							118					5	
Other civil divisions	7	(*)	5									5			2	
EMERY	281	39.90	194	36	2		12	6						2	15	70
County	91	12.92	61												2	28
Cities and towns	63	16.61	17										6	2	4	40
School districts	127	(*)	116							116					9	2
GARFIELD	88	18.96	81	10	1		3	1							4	3
County	26	4.95	20												2	
Cities and towns	7	2.37	5										5		3	
School districts	56	(*)	56							56					2	

[illegible]

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays			
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous		
SANFETE	\$544	\$33.95	\$337	\$40	\$4	\$4	\$5	\$8						\$10	\$33	\$46	\$28
County	132	8.24	71													10	51
Cities and towns	189	14.45	66												33	16	74
School districts	221	(4)	199						\$199							19	3
Other civil divisions	2	(4)	1									\$1				1	
SEVIER	366	32.68	293	27	2	2	6	5							12	43	18
County	80	7.14	52													13	15
Cities and towns	88	10.25	64										10		12	11	1
School districts	186	(4)	177						177							7	2
Other civil divisions	12	(4)														12	
SUMMIT	365	37.24	303	34	2	1	21	8							16	9	37
County	107	10.92	80													27	27
Cities and towns	61	10.68	38												16	5	5
School districts	197	(4)	185						185							7	5
TOOELE	300	30.93	264	31	4	1	19	21							8	22	6
County	85	8.76	82													3	3
Cities and towns	145	6.56	27												8	5	5
School districts	170	(4)	155						155							14	1
UTAH	221	24.29	195	21	2		19	3		\$2					4	13	9
County	66	7.25	66													1	9
Cities and towns	17	9.75	11												4	2	2
School districts	138	(4)	128						128							10	
UTAH	2,083	40.73	1,501	99	11	8	77	79							127	166	259
County	452	8.97	319													97	97
Cities and towns	776	19.54	436													74	139
School districts	799	(4)	737						737						127	42	20
Other civil divisions	26	(4)	9													14	3

WASATCH.....	179	30.86	159	17	4	1	12	4	89	2	10	3	15	2
County.....	50	8.62	50	17	4	1	12	4	89	2	10	3	15	2
Cities and towns.....	32	7.76	20											2
School districts.....	97	(¹)	89											8
WASHINGTON.....	168	22.40	148	16	2		7	2	91	2	5	3	9	8
County.....	41	5.47	34	16	2		7	2	91	2	5	3	9	7
Cities and towns.....	32	6.03	23											1
School districts.....	95	(¹)	91											3
WAYNE.....	34	16.45	33	6			2	1	22	1	1			1
County.....	11	5.32	11	6			2	1	22	1	1			1
Cities and towns.....														
School districts.....	23	(¹)	22											
WEBER.....	2,115	39.39	1,563											248
County.....	332	6.18	310	137	11	3	70	60			29	91	213	22
Cities and towns.....	822	19.70	414						839				177	140
School districts.....	961	(¹)	839										36	86

: Not available by departments.

: Not computed.

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TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises	Interest	Outlays
Grand total	\$8,733	\$23.68	\$3,854	\$1,143	\$886	\$2,850
30,000 population and over	5,781	31.38	2,347	458	565	2,411
Salt Lake City	4,961	34.69	1,935	367	388	2,271
Ogden	820	19.90	412	91	177	140
8,000 to 30,000 population	657	25.66	387	80	64	126
Provo	387	24.97	264	12	34	77
Logan	270	26.73	123	68	30	49
2,500 to 8,000 population	1,261	20.68	614	391	116	140
Murray	121	23.40	54	45	10	12
Tooele	39	7.59	22	8	4	5
Brigham	137	26.90	57	39	10	31
Park City	44	10.28	30	13	1	-----
Price	241	59.01	122	74	23	22
Springville	70	18.68	26	15	8	21
Spanish Fork	68	18.25	23	26	6	13
Cedar City	55	15.21	18	16	11	10
Bingham Canyon	67	20.63	41	23	3	-----
Richfield	53	17.28	43	3	7	-----
American Fork	43	14.11	24	8	9	2
Payson	76	24.96	45	13	2	16
Eureka	43	14.14	31	10	1	1
Lehi	69	24.42	26	38	5	-----
Helper	76	28.08	32	36	8	-----
Nephi	33	12.83	10	19	4	-----
Bountiful	26	10.11	10	5	4	7
Less than 2,500 population	1,034	10.55	506	214	141	173

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$53,723	\$40,691	\$8,546	\$4,486	\$46,149	\$89.78
State government.....	11,445	10,525	-----	920	5,694	11.08
Counties.....	4,660	3,965	-----	695	4,117	8.01
Cities and towns.....	19,120	15,395	2,590	1,135	18,679	50.66
School districts.....	12,362	10,806	-----	1,556	11,598	(1)
Other civil divisions.....	6,136	-----	5,956	180	6,061	(1)
BEAVER	382	354	6	22	312	60.75
County.....	90	90	-----	-----	54	10.51
Cities and towns.....	111	101	6	4	107	28.71
School districts.....	181	163	-----	18	151	(1)
Other civil divisions.....	-----	-----	-----	-----	-----	-----
BOX ELDER	601	456	131	14	568	31.89
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	295	276	15	4	269	26.67
School districts.....	190	180	-----	10	190	(1)
Other civil divisions.....	116	-----	116	-----	109	(1)
CACHE	2,409	1,662	501	246	2,323	84.47
County.....	457	360	-----	97	457	16.62
Cities and towns.....	912	837	21	54	879	38.21
School districts.....	560	465	-----	95	515	(1)
Other civil divisions.....	480	-----	480	-----	472	(1)
CARBON	2,660	1,685	950	25	2,463	135.33
County.....	494	494	-----	-----	465	25.55
Cities and towns.....	504	497	-----	7	364	36.39
School districts.....	712	694	-----	18	684	(1)
Other civil divisions.....	950	-----	950	-----	950	(1)
DAGGETT	19	19	-----	-----	14	35.00
County.....	10	10	-----	-----	5	12.50
School districts.....	9	9	-----	-----	9	(1)
DAVIS	448	175	82	191	406	28.00
County.....	1	1	-----	-----	1	.07
Cities and towns.....	177	166	-----	11	177	25.40
School districts.....	8	8	-----	-----	8	(1)
Other civil divisions.....	262	-----	82	180	220	(1)
DUCHESE	446	322	117	7	420	50.83
County.....	116	112	-----	4	100	12.10
Cities and towns.....	111	105	5	1	108	53.05
School districts.....	107	105	-----	2	100	(1)
Other civil divisions.....	112	-----	112	-----	112	(1)
EMERY	282	262	11	9	242	34.37
County.....	30	28	-----	2	28	3.98
Cities and towns.....	75	64	11	-----	70	17.35
School districts.....	177	170	-----	7	144	(1)
GARFIELD	146	129	-----	17	146	31.45
County.....	39	39	-----	-----	39	8.40
Cities and towns.....	33	31	-----	2	33	11.18
School districts.....	74	59	-----	15	74	(1)
GRAND	88	66	-----	22	81	45.00
County.....	65	65	-----	-----	58	32.22
Cities and towns.....	-----	-----	-----	-----	-----	-----
School districts.....	23	1	-----	22	23	(1)
IRON	677	634	21	22	621	82.80
County.....	121	114	-----	7	108	14.40
Cities and towns.....	267	221	21	15	218	39.83
School districts.....	299	299	-----	-----	295	(1)

1 Not computed.

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TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
JUAB	\$441	\$418	\$5	\$18	\$349	\$40.56
County.....	225	225			145	16.85
Cities and towns.....	116	98	5	13	104	15.85
School districts.....	100	95		5	100	(1)
KANE	62	58		4	51	22.17
County.....	18	18			17	7.39
Cities and towns.....	40	38		2	34	28.45
School districts.....	4	2		2		(1)
MILLARD	3,607	182	3,367	58	3,551	355.10
County.....	36	36			6	.60
Cities and towns.....	152	81	55	16	139	24.96
School districts.....	107	65		42	94	(1)
Other civil divisions.....	3,312		3,312		3,312	(1)
MORGAN	85	82		3	84	33.12
County.....						
Cities and towns.....	4	2		2	4	4.20
School districts.....	81	80		1	80	(1)
PIUTE	191	185	1	5	176	89.98
County.....	16	16			16	8.18
Cities and towns.....	65	63	1	1	50	39.71
School districts.....	110	106		4	110	(1)
RICH	32	30		2	25	13.35
County.....						
Cities and towns.....	21	21			19	42.51
School districts.....	11	9		2	6	(1)
SALT LAKE	18,090	14,650	1,432	2,008	17,556	87.78
County.....	1,787	1,233		554	1,597	7.99
Cities and towns.....	9,828	7,796	1,238	794	9,818	63.22
School districts.....	6,281	5,621		660	5,947	(1)
Other civil divisions.....	194		194		194	(1)
SAN JUAN	113	108		5	97	27.71
County.....	36	36			27	7.71
Cities and towns.....	20	15		5	19	16.95
School districts.....	57	57			51	(1)
SANPETE	958	756	189	13	906	56.55
County.....	166	166			152	9.49
Cities and towns.....	304	255	43	6	282	21.55
School districts.....	342	335		7	326	(1)
Other civil divisions.....	146		146		146	(1)
SEVIER	845	513	170	162	792	70.72
County.....	245	240		5	231	20.63
Cities and towns.....	220	165	6	49	192	22.36
School districts.....	216	108		108	216	(1)
Other civil divisions.....	164		164		153	(1)
SUMMIT	268	263		5	257	26.22
County.....						
Cities and towns.....	139	135		4	129	22.59
School districts.....	129	128		1	128	(1)
TOWNE	230	131	56	43	216	22.27
County.....						
Cities and towns.....	83	16	56	11	69	10.06
School districts.....	147	115		32	147	(1)
UINTAH	421	387		34	350	38.46
County.....	115	112		3	84	9.23
Cities and towns.....	70	70			66	37.84
School districts.....	236	205		31	200	(1)

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
UTAH	\$3,563	\$2,500	\$659	\$404	\$3,324	\$65.95
County.....	507	484		23	452	8.97
Cities and towns.....	1,615	1,317	259	39	1,588	39.98
School districts.....	1,041	699		342	891	(1)
Other civil divisions.....	400		400		393	(1)
WASATCH	278	276		2	226	38.97
County.....						
Cities and towns.....	126	126			123	29.83
School districts.....	152	150		2	103	(1)
WASHINGTON	213	198		15	188	25.07
County.....	56	56			45	6.00
Cities and towns.....	107	102		5	96	17.91
School districts.....	50	40		10	48	(1)
WAYNE	3			3	3	1.45
County.....						
Cities and towns.....						
School districts.....	3			3	3	(1)
WEBER	4,720	3,665	848	207	4,708	87.67
County.....	30	30			30	.56
Cities and towns.....	3,735	2,797	848	90	3,723	89.24
School districts.....	955	838		117	955	(1)

¹ Not computed.

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TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$19, 130	\$15, 395	\$2, 590	\$1, 135	\$18, 679	\$50.66
30,000 population and over.....	12, 889	10, 008	2, 014	867	12, 873	69.89
Salt Lake City.....	9, 181	7, 238	1, 166	777	9, 171	64.13
Ogden.....	3, 708	2, 770	848	90	3, 702	89.85
8,000 to 30,000 population.....	1, 319	1, 095	189	35	1, 319	51.52
Provo.....	799	610	189	-----	799	51.55
Logan.....	520	485	-----	35	520	51.49
2,500 to 8,000 population.....	2, 286	1, 950	204	132	2, 058	33.75
Murray.....	325	266	55	4	325	62.84
Tooele.....	76	12	54	10	65	12.66
Brigham.....	137	127	10	-----	117	22.97
Park City.....	117	114	-----	3	107	24.99
Price.....	332	332	-----	-----	216	52.89
Springville.....	143	140	3	-----	132	35.22
Spanish Fork.....	103	103	-----	-----	102	27.37
Cedar City.....	174	150	13	11	151	41.77
Bingham Canyon.....	72	67	-----	5	72	22.17
Richfield.....	130	85	-----	45	120	39.13
American Fork.....	175	157	1	17	175	57.43
Payson.....	40	38	-----	2	31	10.18
Eureka.....	10	-----	2	8	10	3.29
Lehi.....	141	61	63	17	141	49.89
Helper.....	144	140	-----	4	132	48.76
Nephi.....	67	59	3	5	62	24.10
Bountiful.....	100	99	-----	1	100	38.90
Less than 2,500 population.....	2, 626	2, 342	183	101	2, 429	24.79

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	TOTAL			PER CAPITA		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$46,149	\$50,041	\$15,289	\$89.78	\$106.85	\$37.77
State government.....	5,694	9,819	1,430	11.08	20.97	3.62
Counties.....	4,117	6,427	937	8.01	13.70	2.31
Cities and towns.....	18,679	17,337	10,888	50.66	51.48	40.90
School districts.....	11,598	11,111	¹ 1,934	(²)	(²)	(²)
Other civil divisions.....	6,061	5,347	100	(²)	(²)	(²)
Beaver.....	312	561	51	60.75	106.95	10.02
Box Elder.....	568	1,174	513	31.89	58.57	33.88
Cache.....	2,323	1,980	658	84.47	70.71	26.67
Carbon.....	2,463	2,083	243	135.33	120.68	24.82
Daggett ³	14	17	-----	35.00	40.09	-----
Davis.....	406	987	120	28.00	83.86	3.67
Duchesne ³	420	484	-----	50.83	48.81	-----
Emery.....	242	363	96	34.37	47.90	12.89
Garfield.....	146	97	13	31.45	19.24	3.55
Grand.....	81	104	19	45.00	56.00	10.94
Iron.....	621	606	56	82.80	96.66	13.79
Juab.....	349	500	72	40.56	50.60	6.63
Kane.....	51	70	2	22.17	32.63	1.02
Millard.....	3,551	3,231	39	355.10	305.65	6.21
Morgan.....	84	52	22	33.12	20.32	8.43
Piute.....	176	235	13	89.98	77.48	7.37
Rich.....	25	24	4	13.35	12.54	1.95
Salt Lake.....	17,556	16,849	8,492	87.78	101.22	57.04
San Juan.....	97	81	5	27.71	22.27	1.84
Sanpete.....	906	1,068	290	56.55	60.31	17.23
Sevier.....	792	851	219	70.72	72.95	21.43
Summit.....	257	236	152	26.22	30.00	18.55
Tooele.....	216	121	68	22.27	15.16	8.39
Utah.....	350	326	119	38.46	36.56	16.43
Utah.....	3,324	3,230	724	65.95	77.79	18.23
Wasatch.....	226	194	161	38.97	38.41	15.73
Washington.....	188	270	31	25.07	37.61	5.84
Wayne.....	3	38	4	1.45	17.57	2.20
Weber.....	4,708	4,390	1,673	87.67	96.27	43.56

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Organized since 1912.

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TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property	All other					
State total.....	\$618,405	\$331,775	\$85,866	\$200,764	\$630,073	\$200,299	\$1,203.12	\$1,345.37	\$494.89
Beaver.....	6,088	2,849	824	2,415	6,507	2,669	1,185.36	1,239.85	525.85
Box Elder.....	38,889	14,193	2,945	21,851	38,788	11,205	2,189.16	1,934.04	739.83
Cache.....	29,348	19,216	4,019	6,113	31,608	9,181	1,067.20	1,128.76	372.71
Carbon.....	25,625	4,328	1,949	19,348	27,406	5,009	1,407.97	1,587.99	511.22
Daggett ¹	481	384	97		501		1,202.50	1,190.95	
Davis.....	17,675	9,726	1,906	6,043	19,154	6,111	1,218.97	1,626.79	560.45
Duchesne ¹	4,833	3,550	1,103	180	5,315		584.90	536.18	
Emery.....	6,572	1,983	706	3,883	7,956	2,693	933.26	1,049.27	362.40
Garfield.....	2,100	1,396	516	188	2,519	770	452.39	498.41	205.74
Grand.....	4,036	751	571	2,714	4,534	1,534	2,242.22	2,433.52	881.82
Iron.....	9,171	4,209	1,021	3,941	7,283	2,671	1,222.80	1,162.30	657.94
Juab.....	9,693	3,895	1,208	4,590	11,578	5,389	1,126.44	1,172.94	494.23
Kane.....	1,904	1,281	534	89	2,015	585	827.83	933.93	354.21
Millard.....	12,275	5,568	2,192	4,515	16,587	2,602	1,227.50	1,569.28	415.66
Morgan.....	6,833	2,352	400	4,081	5,446	1,586	2,694.40	2,126.49	609.50
Piute.....	1,644	1,013	284	347	2,193	675	840.49	722.42	389.35
Rich.....	2,979	2,186	648	145	3,741	1,312	1,590.50	1,979.12	696.56
Salt Lake.....	255,761	157,719	38,333	59,709	252,605	84,052	1,278.81	1,517.56	564.56
San Juan.....	1,562	936	583	43	2,398	565	446.29	659.47	200.39
Sanpete.....	12,390	8,164	1,956	2,270	15,293	5,173	773.31	863.46	307.36
Sevier.....	10,350	6,363	1,904	2,083	12,236	3,552	924.19	1,048.61	348.01
Summit.....	16,115	4,975	995	10,145	11,884	5,495	1,644.39	1,511.58	670.13
Tooele.....	17,258	4,414	2,836	10,008	18,023	5,492	1,779.18	2,259.94	677.40
Uintah.....	6,398	2,997	1,697	1,704	6,955	2,317	703.08	780.01	319.96
Utah.....	49,983	24,836	6,783	18,364	49,570	15,334	991.73	1,193.75	386.02
Wasatch.....	5,584	3,175	626	1,783	6,020	2,679	962.76	1,194.26	260.70
Washington.....	3,586	2,275	814	497	3,145	1,027	478.13	437.59	194.24
Wayne.....	936	643	284	9	1,202	327	452.83	549.94	187.11
Weber.....	58,236	36,398	8,132	13,706	57,611	20,284	1,064.47	1,263.52	528.12

¹ Organized since 1912.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total.....	\$19,876	\$5,124	\$4,230	\$3,792	\$6,530	\$17,711	\$6,529	\$3.18	\$2.81	\$3.26
Beaver.....	221	52	71	22	76	259	79	3.63	3.98	2.96
Box Elder.....	852	324	164	72	292	805	319	2.19	2.08	2.85
Cache.....	892	243	201	164	284	885	290	3.04	2.80	3.16
Carbon.....	823	211	223	94	295	716	184	3.21	2.61	3.67
Daggett ¹	10	4	2	-----	4	11	-----	2.08	2.20	-----
Davis.....	464	146	106	42	170	491	169	2.63	2.56	2.77
Duchesne ¹	189	41	58	19	71	184	-----	3.91	3.46	-----
Emery.....	222	55	59	16	92	238	79	3.38	2.99	2.93
Garfield.....	85	18	27	8	32	78	15	4.05	3.10	1.95
Grand.....	118	35	48	1	34	121	48	2.92	2.67	3.13
Iron.....	315	78	76	37	124	248	59	3.43	3.41	2.21
Juab.....	290	82	78	29	101	361	138	2.99	3.12	2.56
Kane.....	62	17	17	7	21	61	14	3.26	3.03	2.39
Millard.....	358	107	112	20	119	654	67	2.92	3.94	2.57
Morgan.....	175	56	53	5	61	136	38	2.56	2.50	2.40
Piute.....	56	14	10	9	23	55	16	3.41	2.51	2.37
Rich.....	81	26	27	1	27	75	34	2.72	2.00	2.59
Salt Lake.....	8,488	2,098	1,509	2,241	2,640	7,307	2,970	3.32	2.99	3.53
San Juan.....	57	15	18	2	22	82	18	3.65	3.42	3.19
Sanpete.....	419	104	108	55	152	423	184	3.38	2.77	3.56
Sevier.....	341	87	60	54	140	343	127	3.29	2.80	3.58
Summit.....	412	133	91	32	156	333	173	2.56	2.80	3.15
Tooele.....	516	145	95	34	242	341	124	2.99	1.89	2.26
Uintah.....	219	56	61	16	86	212	77	3.42	3.05	3.32
Utah.....	1,757	413	511	300	533	1,454	495	3.52	2.93	3.23
Wasatch.....	162	46	45	17	54	176	108	2.90	2.92	4.03
Washington.....	147	31	38	25	53	108	35	4.10	3.43	3.41
Wayne.....	29	9	9	-----	11	33	10	3.10	2.75	3.06
Weber.....	1,916	478	353	470	615	1,521	659	3.29	2.64	3.25

¹ Organized since 1912.

VERMONT

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Vermont relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 14 counties, the 70 cities and villages, the 27 school districts, the 240 towns, and the 24 fire districts, or a total of 376 political units that have power to levy taxes or incur debt.

The data for Vermont were compiled from reports on file in the office of the State commissioner of finance, and in the State library, Montpelier, Vt., and from reports received through correspondence.

Fiscal year.—For Vermont the fiscal year reported for the State government is that ending June 30, 1932; while the statistics for the counties, the cities and villages, the school districts, the towns, and the fire districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Vermont on January 1, 1932, was 360,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Vermont the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$505,124. The State government, the cities and villages, the school districts and the fire districts show an excess of revenue receipts over all governmental costs, but for the counties and towns an excess of governmental costs over revenue receipts is shown.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$25, 030, 367	100. 0	\$24, 525, 243	100. 0	\$27, 179, 482	100. 0	\$12, 100, 674	100. 0
State government.....	10, 883, 879	43. 5	10, 259, 672	41. 8	9, 545, 032	35. 1	1, 266, 935	10. 5
Counties.....	72, 767	. 3	111, 673	. 5	140, 312	. 5	63, 116	. 5
Cities and villages.....	4, 968, 614	19. 9	4, 938, 523	20. 1	8, 793, 208	32. 4	3, 313, 927	27. 4
School districts.....	560, 058	2. 2	539, 309	2. 2	545, 233	2. 0	413, 340	3. 4
Towns.....	8, 483, 193	33. 9	8, 622, 777	35. 1	7, 940, 987	29. 2	7, 007, 100	57. 9
Fire districts.....	61, 856	. 2	53, 289	. 2	214, 710	. 8	36, 256	. 3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Vermont and all subdivisions of the State amounted to \$25,030,367, or an average of \$69.53 for each person in the State. Of this amount \$10,883,879 was for the State; \$72,767 for the counties; \$4,968,614 for the cities and villages; \$560,058 for the school districts; \$8,483,193 for the towns; and \$61,856 for the fire districts. The revenues collected include \$11,132,571, general property taxes; \$2,515,912, special taxes; \$246,074, poll taxes; \$4,966,132, licenses and permits; \$205,295, special assessments; \$2,977,007, subventions, donations, and pension assessments; \$312,997, interest, rents, and highway privileges; \$1,483,144, earnings of public-service enterprises; \$1,054,998, earnings of general departments; and \$136,237, fines, forfeits, and escheats. Of the \$2,977,007 classified as subventions, donations, and pension assessments, \$1,135,050 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, towns, and cities and villages having a population of 2,500 and over. In 1932 poll taxes collected for the minor civil divisions of Vermont were included with general property taxes.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to \$1,206,000 in 1912, \$3,454,000 in 1922, and \$4,051,109 in 1932, this being an increase of 17.3 percent from 1922 to 1932, and of 235.9 percent from 1912 to 1932. Special taxes amounted to \$747,000 in 1912, \$1,187,000 in 1922, and \$2,515,912 in 1932. Poll taxes amounted to \$32,000 in 1912, \$132,000 in 1922, and \$246,074 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$736,000 in 1912, \$1,164,000 in 1922, and \$4,902,260 in 1932. Special assessments amounted to \$21,000 in 1912, \$20,000 in 1922, and \$185,772 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Vermont and all subdivisions of the State for 1932 amounted to \$24,525,243, or an average expenditure of \$68.13 per person. Of the total amount expended, \$10,259,672 was disbursed by the State government; \$111,673 by the counties; \$4,938,523 by the cities and villages; \$539,309 by the school districts; \$8,622,777 by the towns; and \$53,289 by the fire districts. The total comprises \$16,683,459 for operation and maintenance of general departments; \$952,695 for operation and maintenance of public-service enterprises; \$1,254,410 for interest on debt; and \$5,634,679 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$1,432,997; protection to person and property, \$797,686; health and sanitation, \$452,522; development and conservation of natural resources by State government, \$616,500; highways, \$5,043,302; charities, hospitals, and corrections, \$1,905,070; schools, \$5,878,133; libraries, \$126,880; recreation, \$85,709; and miscellaneous, \$344,660. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

For 1932 the revenue receipts were \$505,124 in excess of governmental-cost payments. Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Vermont were limited to the State, the counties, the towns, and the cities and villages or

other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public-service enterprises of the State, the counties, and the cities and villages having a population of 2,500 and over increased from \$3,267,000 to \$9,286,003, or 184.2 percent; interest payments, from \$166,000 to \$735,693, or 343.2 percent; and outlay payments, from \$515,000 to \$4,156,190, or 707 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the fire districts, by counties. The aggregate for the State and the totals for the counties are comparable with prior reports on this subject.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the fire districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of Vermont and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$27,179,482, or an average per capita of \$75.50. In 1922 the average per capita was \$34.03, and in 1912, \$19.39.

Of the total debt reported for 1932, \$9,545,032 was for the State government; \$140,312 for the counties; \$8,793,208 for the cities and villages; \$545,233 for the school districts; \$7,940,987 for the towns; and \$214,710 for the fire districts.

The gross debt of the State government, less sinking fund assets, increased 351.9 percent from 1922 to 1932 and 1,574.6 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 78.5 percent from 1922 to 1932 and 175.1 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Vermont taxable real estate in the town, village, school, and fire district where it is located, is listed each year to the owner as of April 1. Taxable personal estate, with certain exceptions, is also listed to the owner on that date in the various districts. Only 1 percent of all property is listed.

Real estate is appraised quadrennially (1918, 1922, etc.). In each such year the listers make a new appraisal of the taxable real estate in each town, and return the list to the town clerk's office on or before the fourth Tuesday in August in such year.

The assessed valuation of all property in Vermont subject to levies of the general property tax was \$440,931,113 in 1932 as compared with \$307,255,000 in 1922 and \$221,530,000 in 1912. The per capita assessed valuation increased from \$615.44 in 1912 to \$871.82 in 1922, and to \$1,224.81 in 1932.

TAX LEVIES

In Vermont the State, county, town, and town school district taxes are collected by the first constable provided no collector of taxes is elected at the annual town meeting. However, any town, town school district, incorporated school or fire district, or incorporated village may vote to have its taxes collected by its treasurer. In unorganized towns and gores, taxes are collected by the super-visors thereof.

The total levies of the general property tax for the State and all subdivisions were \$4,020,000 for 1912, \$9,188,000 for 1922, and \$12,100,674 for 1932, this being a per capita of \$11.17, \$26.07, and \$33.61, respectively.

Of the total levies reported for 1932, \$1,266,935 was for the State government; \$63,116 for the counties; \$3,313,927 for the cities and villages; \$413,340 for the school districts; \$7,007,100 for the towns; and \$36,256 for the fire districts. The average rate of levy per \$100 of the assessed valuation was \$1.81 for 1912, \$2.99 for 1922, and \$2.74 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popu- lation 1	REVENUE RECEIPTS											
			Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and inter- est	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
					Total	General prop- erty	Licenses and permits							
Grand total.....		360,000	\$25,030	\$69.53	\$118,861	\$11,133	\$4,966	\$205	\$136	\$2,876	\$101	\$313	\$1,055	\$1,483
ADAMS														
County.....		17,952	702	39.10	468	463	5		1	148	3	9	42	31
Cities and villages.....		17,952	2	11	2	2								25
School districts.....		4,898	133	27.15	89	88	1			7	1	2	10	6
Towns.....			47	()	31	31			1	140	1	6	20	
Fire districts.....			520	()	346	342	4							
BENNINGTON														
County.....		21,700	821	37.83	670	664	6	1		91	4	3	33	19
Cities and villages.....		21,700	3	14	2	2							1	4
School districts.....		9,556	183	19.15	157	156	1	1		3	1	1	15	17
Towns.....			128	()	106	106				5	1	1	15	
Fire districts.....			497	()	397	392	5			83	2	2	13	2
CALEDONIA														
County.....		27,500	1,061	38.58	743	738	5			131		14	28	145
Cities and villages.....		27,500	4	18	4	4							1	7
School districts.....		12,675	276	21.78	113	113				8		6	7	142
Towns.....			51	()	42	42				2		2	5	
Fire districts.....			727	()	583	578	5			121		6	15	2
			2	()	1	1								1

CHITTENDEN	48,100	1,902	39.54	1,259	1,249	10	8	2	109	17	10	64	433
County	48,100	4	06	3	913	6	8	2	1	17	8	43	432
Cities and villages	33,388	1,430	42.83	918	39	39	39	2	7	7	3	8	1
School districts	54	64	(¹)	299	295	4	4	1	99	2	2	13	1
Towns	414	54	(¹)	299	295	4	4	1	99	2	2	13	1
ESSEX	7,067	244	34.53	173	172	1	5	1	55	1	2	8	1
County	7,067	1	14	1	1	1	1	1	1	1	1	1	1
Cities and villages	7,353	1	2.83	1	1	1	1	1	1	1	1	1	1
Towns	242	242	(¹)	171	170	1	5	1	55	1	2	8	1
FRANKLIN	29,975	953	31.79	639	633	6	5	1	126	4	21	21	137
County	29,975	9	30	8	8	1	1	1	1	1	1	1	1
Cities and villages	12,636	387	30.63	226	225	1	4	1	7	4	5	5	136
School districts	19	19	(¹)	12	12	1	1	1	117	1	16	10	1
Towns	538	538	(¹)	383	388	5	1	1	117	1	16	10	1
GRAND ISLE	4,000	89	22.25	57	57	1	1	1	17	1	1	4	10
County	4,000	1	25	1	1	1	1	1	1	1	1	1	1
Cities and villages	4,633	6	9.48	1	1	1	1	1	16	1	1	4	6
Towns	82	82	(¹)	55	55	1	1	1	16	1	1	4	6
LAMOILLE	10,947	509	46.50	256	253	3	1	1	88	3	6	13	142
County	10,947	2	18	2	2	1	1	1	3	2	2	5	142
Cities and villages	3,867	167	43.19	13	13	3	1	1	85	1	4	8	1
Towns	340	340	(¹)	241	238	3	1	1	85	1	4	8	1
ORANGE	16,694	583	34.92	401	396	5	1	1	141	1	6	20	14
County	16,694	3	18	3	3	1	1	1	1	1	1	1	1
Cities and villages	3,507	59	16.82	42	42	1	1	1	1	1	1	1	1
School districts	47	47	(¹)	37	37	1	1	1	137	1	6	9	2
Towns	472	472	(¹)	317	312	5	1	1	137	1	6	9	2
Fire districts	2	2	(¹)	2	2	1	1	1	1	1	1	1	1
ORLEANS	23,036	847	36.77	559	554	5	1	1	127	13	8	36	103
County	23,036	5	22	4	4	1	1	1	1	1	1	1	1
Cities and villages	10,280	307	29.86	175	174	1	1	1	5	11	6	8	101
School districts	71	71	(¹)	54	54	1	1	1	117	2	2	15	2
Towns	463	463	(¹)	325	321	4	1	1	117	2	2	15	2
Fire districts	1	1	(¹)	1	1	1	1	1	1	1	1	1	1
RUTLAND	48,800	1,632	33.44	1,261	1,252	9	11	1	179	6	13	55	107
County	48,800	8	16	8	8	1	1	1	10	2	3	25	82
Cities and villages	24,711	734	29.70	601	598	3	11	1	5	13	13	16	8
School districts	77	77	(¹)	59	59	6	1	1	164	4	10	1	1
Towns	789	789	(¹)	587	581	6	1	1	164	4	10	1	1
Fire districts	24	24	(¹)	6	6	1	1	1	1	1	1	1	1

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Includes \$24,074 poll taxes, and \$431,073 inheritance taxes, and \$1,588,947 other special taxes, for State purposes only.
³ Poll taxes for cities and villages, school districts, and fire districts included in general property taxes.
⁴ Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popu- lation 1	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	General prop- erty	Licenses and permits							
WASHINGTON	42,200	\$1,652	\$9.15	\$1,212	\$1,195	\$17	\$14	\$1	\$150	\$2	\$22	\$86	\$165
County	42,200	20	47	19	19						1		
Cities and villages	949	39.42		682	670	12	13	1	15	1	17	61	159
School districts	32	(4)	(4)	24	24		24		2			6	
Towns	651		(4)	457	482	5	1		133	1	4	19	6
WINDHAM	26,015	1,480	56.89	1,073	1,067	6	2	1	184	14	20	48	138
County	26,015	3	12	3	3								
Cities and villages	105	16.30		83	83								
School districts	3	(4)	(4)	987	981	6	2	1	184	14	20	48	22
Towns	1,372												116
WINDSOR	37,500	1,671	44.56	1,313	1,302	11		1	195	4	35	85	38
County	37,500	7	19	6	6						1		
Cities and villages	232	17.83		174	173	1			5		7	15	31
School districts	34	(4)	(4)	23	23				4		2	5	
Towns	1,376		(4)	1,080	1,080	10		1	186	4	25	65	5
Fire districts	22		(4)	20	20		2						2

† For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Esti- mated popu- lation 1	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assess- ments	Fines, forfeits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of gen- eral de- part- ments	Earnings of public service enter- prises
				Total	General prop- erty	Licenses and permits							
		\$4,969	\$31.08	\$3,275	\$83,249	\$26	\$38	\$3	\$67	\$38	\$56	\$197	\$1,305
	Grand total.....	2,581	41.36	1,832	1,813	19	28	3	13	21	24	108	552
	8,000 to 30,000 population.....												
	Burlington.....	1,256	50.04	784	778	6	5	1	7	17	5	39	405
	Rutland.....	614	34.69	516	513	3	11	—	—	—	2	23	35
	Barre.....	475	41.30	325	325	9	10	1	5	—	12	46	67
	St. Albans.....	236	29.14	198	197	1	2	1	1	4	5	—	25
	2,500 to 8,000 population.....	1,248	25.67	1,041	1,035	6	2	—	16	12	18	41	118
	St. Johnsbury.....	98	12.37	89	89	—	—	—	1	—	4	4	—
	Montpelier.....	371	47.34	310	307	3	—	—	8	—	4	14	35
	Bennington.....	122	16.51	117	116	1	—	—	2	—	—	3	—
	Winooski.....	134	25.24	112	112	—	1	—	—	—	2	3	16
	Newport.....	183	35.92	142	141	1	1	—	4	11	3	7	15
	Springfield.....	101	20.43	80	79	1	—	—	—	—	4	1	16
	Bellevue Falls.....	93	23.66	78	78	—	—	—	—	—	—	—	15
	Windsor.....	72	19.52	54	54	—	—	—	—	—	—	8	10
	Proctor.....	74	29.42	59	59	—	—	—	1	1	1	1	11
	Less than 2,500 population.....	1,140	23.34	402	401	1	8	—	38	5	14	38	635

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.² Includes poll taxes.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	GOVERNMENTAL-COST PAYMENTS												Interest	Out-lays
			Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises			
Grand total.....	\$94,525	\$68.13	1 \$116,683	\$1,433	\$798	\$452	\$5,044	\$1,905	\$5,879	\$128	\$86	\$344	\$952	\$1,255	\$5,635	
State government.....	10,260	28.50	1 6,249	648	297	307	2,185	909	1,028	15	5	239		434	3,577	
Counties.....	112	31	70	53	1			15						7	35	
Cities and villages.....	4,938	30.89	2,937	278	413	105	777	267	914	30	57	96	831	391	779	
School districts.....	539	(5)	524						524					9	6	
Towns.....	8,623	(5)	6,876	454	66	40	2,076	714	3,413	81	24	8	113	405	1,229	
Fire districts.....	53	(5)	27		21		6						8	9	9	
ADDISON.....	707	39.38	553	29	10	3	293	37	262	5	2	2	20	31	103	
County.....	4	22	4													
Cities and villages.....	111	22.66	75	5	8	2	32	2	24		1	1	14	13	9	
School districts.....	44	(5)	43				43								1	
Towns.....	548	(5)	431	20	2	1	171	35	195	5	1	1	6	18	93	
BENNINGTON.....	803	37.00	667	54	32	13	209	52	289	7	1	10	7	37	92	
County.....	3	14	3													
Cities and villages.....	137	14.34	109	15	28	4	55						6	16	6	
School districts.....	134	(5)	131						131					3		
Towns.....	518	(5)	419	36	3	9	150	52	158	7	1	3		17	52	
Fire districts.....	11	(5)	5		1		4						1	1	4	
CALIFORNIA.....	1,039	37.78	758	57	32	9	235	62	351	6	5	1	71	61	149	
County.....	37	1.35	6													
Cities and villages.....	211	16.65	95	11	28	6	45	1			3	1	63	32	30	
School districts.....	51	(5)	49						49						2	
Towns.....	738	(5)	607	40	3	3	190	61	302	6	2		8	28	95	
Fire districts.....	2	(5)	1		1										1	

CHITTENDEN	2,009	41.77	1,309	103	130	24	319	140	506	12	12	63	207	150	283
County	4	.06	4	4											
Cities and villages	1,515	45.38	890	71	129	22	190	116	276	11	12	63	294	130	201
School districts	48	(9)	47						47						1
Towns	442	(9)	368	28	1	2	139	24	183	1			3	20	51
ESSEX	290	36.79	200	13	2	1	60	21	99	2	1	1	3	14	43
County	1	.14	1	1											
Cities and villages	2	5.67	2												
Towns	287	(9)	197	12	2	1	60	21	2	2	1	1	3	14	43
FRANKLIN	921	30.73	669	64	23	6	178	52	347	5	3	1	88	71	93
County	8	.43	8	2				5							5
Cities and villages	335	26.51	173	28	22	4	37	12	66	2	2		12	48	28
School districts	18	(9)	18						18						
Towns	555	(9)	470	24	1	2	141	35	293	3	1		2	23	60
GRAND ISLE	96	24.00	78	5	1	1	27	3	40	1			3	6	9
County	1	.25	1	1											
Cities and villages	5	7.90	2										2	1	
Towns	90	(9)	75	4	1	1	27	3	40	1			1	5	9
LAMOILLE	542	49.51	285	18	6	1	72	34	158	2	2	2	121	26	100
County	2	.18	2	2											
Cities and villages	196	50.69	18	1	4		11						120	6	52
School districts	344	(9)	275	15	2	1	61	34	158	2	1	1	1	20	48
Towns															
ORANGE	613	36.72	487	33	10	4	189	35	240	4	2		14	25	87
County	2	.12	2												
Cities and villages	50	14.26	33	5	6	1	20		53		1		11	5	1
School districts	84	(9)	53												
Towns	506	(9)	398	26	3	3	139	35	187	4	1		3	20	85
Fire districts	1	(9)	1		1										
ORLEANS	977	42.41	651	41	14	5	183	69	325	8	5	1	78	54	194
County	4	.17	4												
Cities and villages	375	36.48	156	18	12	3	38	24	51	6	3	1	74	26	119
School districts	69	(9)	66						65						
Towns	529	(9)	426	19	2	2	145	45	209	2	2		4	24	75
Fire districts															
RUTLAND	1,617	33.14	1,261	96	82	19	275	111	643	18	14	3	39	104	213
County	9	.18	9	9											
Cities and villages	730	29.54	531	51	75	15	79	51	240	6	12	2	32	52	115
School districts	69	(9)	59						59						
Towns	801	(9)	658	36	4	4	195	60	344	12	2	1	4	47	94
Fire districts	18	(9)	4		3		1						3	7	4

: Not computed.

! Includes \$616,500, payments for development and conservation of natural resources by State government.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Interest	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			
WASHINGTON.....	\$1,677	\$39.74	\$1,180	\$80	\$64	\$31	\$309	\$125	\$532	\$10	\$22	\$7	\$98	\$74	\$325
County.....	22	52	16	5	1			10						6	
Cities and villages.....	972	40.38	635	47	60	30	151	61	255	5	20	6	91	37	209
School districts.....	28	(?)	26						26					2	
Towns.....	655	(?)	503	28	3	1	158	54	251	5	2	1	7	29	116
WINDHAM.....	1,338	51.43	989	111	41	7	279	107	415	17	7	5	71	83	195
County.....	4	15	4	4											
Cities and villages.....	81	12.57	64	9	12	2	34						11	3	3
School districts.....	1,253	(?)	921	98	29	5	245	107	415	17	5	5	60	80	192
Towns.....	1,666	44.43	1,337	91	54	21	351	148	644	14	5	9	42	85	202
WINDSOR.....	218	16.85	154	17	28	15	85								
County.....	6		6	6											
Cities and villages.....	34	(?)	33						33				27	15	1
School districts.....	1,387	(?)	1,128	68	11	6	265	148	611	14	5		11	62	186
Towns.....	21	(?)	16		15		1						4	1	
Fire districts.....															

*Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments								Operation and maintenance of public-service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries				Recreation	Miscellaneous
Grand total.....	\$4,938	\$30.89	\$2,937	\$278	\$413	\$105	\$777	\$287	\$914	\$30	\$57	\$96	\$391	\$779
8,000 to 30,000 population.....	2,747	44.02	1,708	150	235	56	315	194	644	21	26	67	218	481
Burlington.....	1,377	54.96	794	64	120	21	162	106	238	8	12	63	113	191
Rutland.....	626	35.37	451	45	71	14	63	51	189	6	10	2	20	110
Barre.....	556	48.35	323	21	26	18	70	26	152	5	3	2	30	174
St. Albans.....	188	23.21	140	20	18	3	20	11	65	2	1	---	12	6
2,500 to 8,000 population.....	1,060	21.90	845	70	120	37	254	68	243	5	22	26	74	63
St. Johnsbury.....	87	10.98	68	5	21	5	34	---	---	---	2	1	---	2
Montpelier.....	326	41.60	277	19	28	11	62	34	103	---	16	4	29	19
Bennington.....	92	12.45	81	11	23	3	37	---	---	---	---	7	---	1
Winooski.....	105	19.78	80	6	7	7	17	10	38	1	---	---	9	5
Newport.....	162	31.80	120	9	9	2	20	24	51	4	1	---	4	20
Springfield.....	96	19.42	62	7	13	7	26	---	---	---	---	9	16	3
Bellevue Falls.....	68	17.30	55	6	10	2	30	---	---	---	2	5	8	3
Windsor.....	63	17.08	45	5	9	5	26	---	---	---	---	---	7	2
Proctor.....	61	24.25	57	2	---	1	2	---	51	---	1	---	1	3
Less than 2,500 population.....	1,131	23.16	384	58	58	12	208	5	27	4	9	3	417	235

1830 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$37,929	\$20,685	\$7,244	\$27,180	\$75.50
State government.....	9,545	8,630	915	9,545	26.51
Counties.....	140	100	40	140	.39
Cities and villages.....	9,398	8,044	1,354	8,794	55.01
School districts.....	545	401	144	545	(1)
Towns.....	8,086	3,344	4,742	7,941	(1)
Fire districts.....	215	166	49	215	(1)
ADDISON	585	255	330	546	30.41
County.....	265	220	45	226	46.14
Cities and villages.....	18	18		18	(1)
School districts.....	302	17	285	302	(1)
Towns.....					
BENNINGTON	748	366	382	748	34.47
County.....	333	253	80	333	34.86
Cities and villages.....	84	83	1	84	(1)
School districts.....	324	29	295	324	(1)
Towns.....	7	1	6	7	(1)
Fire districts.....					
CALEDONIA	1,285	796	489	1,193	43.38
County.....	30		30	30	1.09
Cities and villages.....	718	629	89	697	54.99
School districts.....	9		9	9	(1)
Towns.....	518	162	356	447	(1)
Fire districts.....	10	5	5	10	(1)
CHITTENDEN	3,495	3,087	408	3,310	68.81
County.....	2,902	2,817	85	2,717	81.38
Cities and villages.....	148	139	9	148	(1)
School districts.....	445	131	314	445	(1)
Towns.....					
ESSEX	268	61	207	268	37.92
County.....	1	1		1	2.83
Cities and villages.....	267	60	207	267	(1)
Towns.....					
FRANKLIN	1,679	1,110	569	1,649	55.01
County.....	2		2	2	.07
Cities and villages.....	1,193	972	221	1,163	92.04
School districts.....	2		2	2	(1)
Towns.....	482	138	344	482	(1)
GRAND ISLE	96	70	26	96	24.00
County.....	18	18		18	28.44
Cities and villages.....	78	52	26	78	(1)
Towns.....					
LAMOILLE	644	279	365	635	58.01
County.....	315	194	121	309	79.13
Cities and villages.....	329	85	244	329	(1)
Towns.....					
ORANGE	461	134	327	461	27.61
County.....	1		1	1	.06
Cities and villages.....	94	53	41	94	26.80
School districts.....	8	2	6	8	(1)
Towns.....	356	79	277	366	(1)
Fire districts.....	2		2	2	(1)
ORLEANS	1,262	759	503	1,261	54.74
County.....	735	648	87	734	71.40
Cities and villages.....	72	72		72	(1)
School districts.....	453	39	414	453	(1)
Towns.....	2		2	2	(1)
Fire districts.....					

Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
RUTLAND	\$2,266	\$1,510	\$756	\$2,072	\$42.46
County.....					
Cities and villages.....	1,147	1,015	132	974	39.42
School districts.....	85	55	30	85	(¹)
Towns.....	873	280	593	852	(¹)
Fire districts.....	161	160	1	161	(¹)
WASHINGTON	1,803	1,166	637	1,657	39.27
County.....	107	100	7	107	2.54
Cities and villages.....	1,196	1,029	167	1,050	43.62
School districts.....	31		31	31	(¹)
Towns.....	469	37	432	469	(¹)
WINDHAM	1,773	1,420	353	1,723	66.23
County.....					
Cities and villages.....	62	16	46	62	9.62
Towns.....	1,711	1,404	307	1,661	(¹)
WINDSOR	2,019	1,042	977	2,016	53.76
County.....					
Cities and villages.....	419	179	240	419	32.38
School districts.....	88	32	56	88	(¹)
Towns.....	1,479	831	648	1,476	(¹)
Fire districts.....	33		33	33	(¹)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT			GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	All other	Total	Per capita
Grand total	\$9,398	\$8,044	\$1,354	\$8,794	\$55.01
8,000 to 30,000 population	4,771	4,562	209	4,404	70.58
Burlington.....	2,541	2,491	50	2,473	98.53
Rutland.....	992	918	74	826	46.67
Barre.....	552	478	74	449	39.04
St. Albans.....	686	675	11	656	80.99
2,500 to 8,000 population	2,237	1,887	350	2,062	42.41
St. Johnsbury.....	502	484	18	481	60.73
Montpelier.....	542	500	42	500	63.80
Bennington.....	227	160	67	227	30.72
Winooski.....	233	227	6	121	22.80
Newport.....	351	294	57	351	68.90
Springfield.....	65	65		65	13.15
Bellows Falls.....	58	15	43	58	14.76
Windsor.....	197	95	102	197	53.40
Proctor.....	62	47	15	62	24.65
Less than 2,500 population	2,390	1,595	795	2,328	47.67

1832 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, and 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$27, 180	\$11, 994	\$6, 981	\$75. 50	\$34. 03	\$19. 39
State government.....	9, 545	2, 112	570	26. 51	5. 99	1. 58
Counties.....	140	136	26	. 39	. 38	. 07
Cities and villages.....	8, 794	4, 644	3, 912	55. 01	33. 74	29. 96
School districts.....	545	403	594	(1)	(1)	(1)
Towns.....	7, 941	4, 591	1, 782	(1)	(1)	(1)
Fire districts.....	215	108	97	(1)	(1)	(1)
Addison.....	546	502	224	30. 41	26. 87	11. 21
Bennington.....	748	703	208	34. 47	32. 51	9. 71
Caledonia.....	1, 103	523	250	43. 38	20. 31	9. 41
Chittenden.....	3, 310	1, 135	1, 252	68. 81	25. 78	28. 87
Essex.....	268	193	65	37. 92	26. 21	8. 82
Franklin.....	1, 649	999	653	55. 01	33. 24	21. 87
Grand Isle.....	96	4	6	24. 00	1. 18	1. 61
Lamolle.....	635	483	95	58. 01	40. 70	7. 47
Orange.....	461	322	172	27. 61	18. 61	9. 18
Orleans.....	1, 261	595	242	54. 74	24. 75	10. 19
Rutland.....	2, 072	1, 352	1, 094	42. 46	29. 25	22. 14
Washington.....	1, 657	1, 215	946	39. 27	31. 22	21. 82
Windham.....	1, 723	716	459	66. 23	27. 16	16. 98
Windsor.....	2, 016	1, 140	745	53. 76	30. 16	21. 83

¹ Not computed.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	¹ \$440, 931	\$245, 847	\$142, 027	² \$307, 255	\$221, 530	\$1, 224. 81	\$871. 82	\$615. 44
Addison.....	16, 862	12, 327	4, 535	14, 435	14, 439	939. 28	773. 32	721. 58
Bennington.....	22, 634	13, 489	9, 145	15, 239	12, 960	1, 043. 04	704. 62	606. 22
Caledonia.....	28, 803	17, 702	11, 101	18, 226	16, 226	1, 047. 38	707. 49	610. 77
Chittenden.....	53, 177	33, 786	19, 411	34, 891	29, 184	1, 105. 55	792. 45	672. 90
Essex.....	6, 807	5, 877	930	6, 234	4, 052	963. 21	846. 57	548. 70
Franklin.....	22, 268	15, 150	7, 118	18, 094	15, 616	742. 89	601. 82	522. 87
Grand Isle.....	2, 072	1, 663	409	1, 803	1, 773	518. 00	475. 79	431. 78
Lamolle.....	7, 977	5, 636	2, 341	7, 323	6, 496	728. 69	617. 52	512. 26
Orange.....	16, 644	10, 027	6, 617	11, 364	10, 858	997. 00	657. 68	580. 55
Orleans.....	19, 055	13, 332	5, 723	14, 853	12, 351	827. 18	617. 30	519. 72
Rutland.....	55, 026	28, 892	26, 134	32, 484	29, 763	1, 127. 58	702. 91	602. 32
Washington.....	40, 023	28, 114	11, 909	27, 776	24, 637	948. 41	713. 66	568. 22
Windham.....	48, 940	31, 971	16, 969	22, 488	19, 265	1, 881. 22	852. 69	713. 02
Windsor.....	47, 586	27, 901	19, 685	32, 661	23, 910	1, 268. 96	863. 26	700. 09

¹ Includes \$53,057,147, valuation of property of public-service corporations, taxed for State purposes only; not distributable by counties.

² Includes \$49,383,962, valuation of property of public-service corporations, taxed for State purposes only; not distributable by counties.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND FIRE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS				
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and vil-lages	School dis-tricts	Towns	Fire dis-tricts					
State total.....	\$12, 101	\$1, 267	\$63	\$3, 314	\$414	\$7, 007	\$36	\$9, 188	\$4, 020	\$2. 74	\$2. 99	\$1. 81
Addison.....	510	28	2	73	29	378	-----	451	207	3. 02	3. 12	1. 43
Bennington.....	770	34	3	152	106	468	7	556	229	3. 40	3. 65	1. 77
Caledonia.....	887	42	3	119	43	679	1	618	313	3. 08	3. 39	1. 93
Chittenden.....	1, 363	85	4	930	38	306	-----	1, 071	481	2. 56	3. 07	1. 65
Essex.....	208	24	1	1	-----	182	-----	178	81	3. 06	2. 86	2. 00
Franklin.....	730	39	3	215	13	460	-----	542	284	3. 28	3. 00	1. 82
Grand Isle.....	76	3	1	1	-----	71	-----	52	25	3. 67	2. 88	1. 41
Lamoille.....	307	17	1	13	-----	276	-----	289	137	3. 85	3. 95	2. 11
Orange.....	520	24	2	65	34	393	2	418	223	3. 12	3. 68	2. 05
Orleans.....	665	32	3	186	54	389	1	537	244	3. 49	3. 62	1. 98
Rutland.....	1, 386	72	7	589	48	664	6	1, 035	487	2. 52	3. 19	1. 64
Washington.....	1, 341	71	25	693	25	527	-----	991	482	3. 35	3. 57	1. 96
Windham.....	1, 178	66	3	95	-----	1, 014	-----	716	364	2. 41	3. 18	1. 89
Windsor.....	1, 497	67	5	182	24	1, 200	19	1, 117	463	3. 15	3. 42	1. 94

¹ Includes \$663,215, levy of public-service corporations, taxed for State purposes only; not distributable by counties.

² Includes \$617,300, levy of public-service corporations, taxed for State purposes only; not distributable by counties.

VIRGINIA

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Virginia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 100 counties, the 24 independent cities, the 171 towns, the 2 sanitary districts, and the 1 drainage district, or a total of 299 political units that have power to levy taxes or incur debt.

The data for Virginia were compiled largely from reports on file in the office of the auditor of public accounts, Richmond, Va.

Fiscal year.—For Virginia the fiscal year reported for the State government is that ending June 30, 1932; while the statistics for the counties and other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Virginia on January 1, 1932, was 2,433,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1931.—The following statement discloses that for Virginia the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts. The counties and the towns show an excess of revenue receipts over governmental costs, while the State government, the independent cities, and the other civil divisions show an excess of governmental costs over revenue receipts.

Although the aggregate of governmental costs, including those for capital outlays, is 0.5 percent in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$18,443,838.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total	Total	Per cent of total
Total.....	\$106, 166, 719	100. 0	\$106, 722, 359	100. 0	\$181, 242, 324	100. 0	\$43, 386, 587	100. 0
State government.....	42, 198, 545	39. 7	42, 493, 034	39. 8	25, 982, 560	14. 3	5, 259, 556	12. 1
Counties.....	26, 217, 478	24. 7	25, 518, 396	23. 9	30, 296, 872	16. 7	15, 714, 348	36. 2
Independent cities.....	34, 233, 635	32. 2	35, 243, 579	33. 0	113, 329, 223	62. 5	20, 607, 949	47. 5
Towns.....	3, 426, 700	3. 2	3, 225, 731	3. 0	10, 691, 865	5. 9	1, 667, 975	3. 8
Other civil divisions.....	90, 361	. 1	241, 619	. 2	941, 804	. 5	136, 769	. 3

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Virginia and all subdivisions of the State amounted to \$106,166,719, or an average of \$43.64 for each person in the State. Of this amount \$42,198,545 was for the State; \$26,217,478 for the counties; \$34,233,635 for the independent cities; \$3,426,700 for the towns; and \$90,361 for the sanitary and drainage districts. The revenues collected include \$40,497,555, general property taxes; \$4,511,936, special taxes; \$963,611, poll taxes; \$28,841,773, licenses and permits; \$428,279, special assessments; \$11,869,452, subventions, donations, and pension assessments; \$3,885,334, interest, rents, and highway privileges; \$7,461,433, earnings of public-service enterprises; \$6,732,393, earnings of general departments; and \$974,953, fines, forfeits, and escheats. Of the \$11,869,452 classified as subventions, donations, and pension assessments, \$3,483,402 represents subventions by the Federal Government to the State principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, cities and towns having a population of 2,500 and over.

General property taxes of the State, counties, independent cities, and urban places having a population of 2,500 and over amounted to \$11,169,000 in 1912, \$31,451,000 in 1922, and \$39,638,903 in 1931, this being an increase of 26 percent from 1922 to 1931, and 254.9 percent from 1912 to 1931. Special taxes amounted to \$413,000 in 1912, \$3,248,000 in 1922, and \$4,511,936 in 1931. Poll taxes amounted to \$446,000 in 1912, \$893,000 in 1922, and \$958,908 in 1931. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$4,305,000 in 1912, \$10,206,000 in 1922, and \$28,662,738 in 1931. Special assessments amounted to \$130,000 in 1912, \$135,000 in 1922, and \$417,848 in 1931.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Virginia and its political subdivisions for 1931 amounted to \$106,722,359, or an average expenditure of \$43.86 per person. Of the total amount expended, \$42,493,034 was disbursed by the State government; \$25,518,396 by the counties; \$35,243,579 by the independent cities; \$3,225,731 by the towns; and \$241,619 by the sanitary and the drainage districts. The total comprises \$74,563,143 for operation and maintenance of general departments, \$3,260,383 for operation and maintenance of public-service enterprises, \$9,899,355 for interest on debt, and \$18,999,478 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$7,363,559; protection to person and property, \$6,293,813; health and sanitation, \$3,426,452; development and conservation of natural resources by State government, \$1,401,897; highways, \$14,308,527; charities, hospitals, and corrections, \$5,412,521; schools, \$31,925,772; libraries, \$265,418; recreation, \$437,362; miscellaneous, \$2,061,428; and disbursements by towns and sanitary districts, not distributable by departments, \$1,666,394. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

For 1931 the governmental-cost payments were \$555,640 in excess of revenue receipts. Receipts from the issue of debt obligations are not classed as revenue receipts or payments on account of debt obligations as governmental-cost payments.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities or other incorporated places with a population of

2,500 and over, and did not include smaller incorporated places or sanitary or drainage districts. In the period from 1912 to 1931 the payments for operation and maintenance of general departments and public service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$14,567,000 to \$76,751,136, or 426.9 percent; interest payments, from \$2,707,000 to \$9,541,769, or 252.5 percent; and outlay payments, from \$4,250,000 to \$18,632,361, or 338.4 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the towns, and the sanitary and drainage districts, by counties, and of the independent cities. The aggregate for the State and the totals for the counties, independent cities, and towns are comparable with prior reports on this subject.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1931. The aggregate debt of the cities and towns in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1931, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the independent cities, the towns, and the sanitary and drainage districts. The amounts shown opposite the name of each county represent the combined debt of all the minor civil divisions in the county.

For 1931 the combined gross debt of Virginia and its political subdivisions less sinking fund assets set aside to meet such debt was \$181,242,324, or an average per capita of \$74.49. In 1922 the average per capita was \$50.33, and in 1912, \$29.09.

Of the total debt reported for 1931, \$25,982,560 was for the State government; \$30,296,872 for the counties; \$113,329,223 for the independent cities; \$10,691,865 for the towns; and \$941,804 for the sanitary and drainage districts.

The gross debt of the State government, less sinking fund assets, increased 19.4 percent from 1922 to 1931 and 17.9 percent from 1912 to 1931. Similar debt for all minor civil divisions combined increased 59.5 percent from 1922 to 1931 and 289.2 percent from 1912 to 1931.

ASSESSED VALUATIONS

In Virginia property is assessed by commissioners of revenue in the various counties and cities. Each commissioner commences on January 1 annually to assess taxes on real estate to the owner thereof on said date. All taxable tangible personal property, and the tangible personal property of public service corporations (except rolling stock of steam railroads), and the capital of merchants are subject to local taxation only. All real estate, except such as is exempted by the State constitution, is subject to annual taxation.

The assessed valuation of property shown in Table 8 as for the year 1931 is the valuation reported as of January 1, 1931.

The assessed valuation of all property in Virginia subject to levies of general property tax was \$2,353,629,451 in 1931 as compared with \$1,826,263,000 in 1922 and \$864,963,000 in 1912. The per capita assessed valuation increased from \$406.28 in 1912 to \$771.69 in 1922, and to \$967.38 in 1931.

TAX LEVIES

In Virginia each county and city treasurer collects State revenues and the county and city levies. The collection of taxes begins each year as soon as the commissioners of revenue complete their assessment, and continues up to and including December 5 of each year.

The levies of the general property tax shown in Table 9 as for 1931 are based on the assessment made January 1, 1931.

The total levies of the general property tax for the State and all subdivisions were \$13,822,000 in 1912, \$33,878,000 in 1922, and \$43,386,587 in 1931, this being a per capita of \$6.49, \$14.32, and \$17.83, respectively.

Of the total levies reported for 1931, \$5,259,556 was for the State government; \$15,714,348 for the counties; \$20,607,949 for the independent cities; \$1,667,975 for the towns; and \$136,759 for the sanitary and drainage districts.

The average rate of levy per \$100 of the assessed valuation was \$1.60 in 1912, \$1.86 in 1922, and \$1.84 in 1931.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population	REVENUE RECEIPTS												
	Total	Per capita	Taxes					Special assessments and permits	Fines, forfeits, and penalties	Subventions and grants	Donations, gifts, and pension assessments	Highways, privileges, leases, and improvements	Earnings of public service enterprises	Earnings of general departments	
			Total	General property	Poll	Licenses and permits									
Grand total.....	\$106,166	\$43.64	\$ 874,815	\$40,498	\$964	\$38,841	\$438	\$975	\$10,958	\$1,211	\$3,886	\$6,732	\$7,461		
State government.....	(1)														
Counties.....	1,717,720	17.34	\$ 30,980	3,480	605	22,393	317	3,484	3,484	951	1,216	5,241	5,241		
Independent cities.....	713,780	26,217	19,192	15,482	202	3,508	3	5,859	5,859	94	464	283	283		
Towns.....	34,223	47,96	22,642	19,904	151	2,587	410	454	1,242	139	2,159	992	6,195		
Other civil divisions.....	90	16.80	1,927	1,568	6	353	15	135	73	27	23	104	1,063		
		(1)	64	64							4	22	22		
ACCOMAC.....	491	13.64	360	290	3	67	1	2	99		11	11	7		
County.....	444	12.33	270	20	3	60	1	1	99		11	11	7		
Towns.....	6,587	7.17	27	20		7									
ALBEMARLE.....	603	22.25	473	394	3	76		5	103	5	14	3			
County.....	600	22.14	470	392	3	75		5	103	5	14	3			
Towns.....	341	8.80	3	2		1									
ALLEGHANY.....	514	24.48	413	307	2	104		6	51		1	1	42		
County.....	413	19.67	360	270	2	88		1	51		1	1	42		
Towns.....	7,315	13.81	53	37		16		5							
AMELIA.....	8,979	12.47	74	68	1	15			36	1	1	1			
County.....	8,979	12.47	74	68	1	15			36	1	1	1			
AMHERST.....	219	11.51	152	126	2	24		2	60	3		2			
County.....	214	11.25	149	123	2	24		1	60	3		1			
Towns.....	876	5.71	3	3				1				1			
APPOMATOX.....	133	15.83	90	72	1	17		1	40			2			
County.....	124	14.76	82	66	1	15			40			2			
Towns.....	1,027	8.76	8	6		2		1							

ARLINGTON..... County.....	29,900 29,900	1,048 1,048	35.05 35.05	710 710	620 620	6 6	84 84	1 1	63 63	7 7	34 34	233 233
AUGUSTA..... County..... Towns.....	38,800 38,800 6,226	757 620 137	19.51 15.98 22.00	570 490 80	457 397 60	5 5 --	108 88 20	2 2 --	104 94 10	28 25 1	21 19 --	25 -- 25
BATE..... County.....	8,400 8,400	185 185	22.02 22.02	154 154	123 123	1 1	30 30	-- --	29 29	-- 2	-- 2	-- --
BEDFORD..... County..... Towns.....	29,091 29,091 3,713	598 411 185	20.49 14.13 48.82	390 315 45	287 251 36	3 3 --	70 61 9	3 3 --	118 87 31	8 7 1	2 2 --	105 -- 105
BLAND..... County.....	6,100 6,100	87 87	14.26 14.26	60 60	49 49	1 1	10 10	-- --	21 21	4 4	2 2	-- --
BOTETOURT..... County..... Towns.....	15,457 15,457 1,342	294 256 9	17.08 16.50 6.71	209 201 8	175 169 6	2 2 --	32 30 2	1 1 --	49 49	4 4 --	1 1 --	-- -- --
BRUNSWICK..... County..... Towns.....	20,486 20,486 1,629	318 280 38	15.52 13.57 23.83	232 212 20	191 174 17	2 2 --	39 36 3	1 1 --	66 66	-- -- 17	19 2 --	-- -- --
BUCHANAN..... County..... Towns.....	17,000 17,000 815	298 253 3	15.18 15.00 3.68	192 191 1	167 167	2 2 --	23 22 1	6 6 --	58 58	1 1 --	-- -- 1	-- -- --
BUCKINGHAM..... County..... Towns.....	13,315 13,315 442	130 138 1	10.44 10.36 2.26	83 82 1	61 60	2 2 --	20 20	-- --	54 54	-- 1	1 1	-- --
CAMPBELL..... County..... Towns.....	23,000 23,000 3,059	392 355 37	17.04 15.43 12.10	289 294 25	217 197 20	2 2 --	70 65 5	5 3 --	76 76	7 7 --	4 4 --	9 -- 9
CAROLINE..... County..... Towns.....	15,263 15,263 579	194 191 3	12.71 12.51 5.18	124 121 3	96 94 2	2 2 --	26 25 1	-- -- --	62 62	6 6 --	1 1	-- -- --
CARROLL..... County..... Towns.....	22,300 22,300 485	285 282 3	12.78 12.65 6.19	198 196 2	166 165 1	3 3 --	29 28 1	2 1 --	82 82	-- 1	2 2	-- -- --
CHARLES CITY..... County.....	4,900 4,900	86 86	17.55 17.55	63 63	50 50	-- --	13 13	-- --	21 21	-- 1	1 1	-- --

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.
: Includes \$18,120 inheritance taxes, \$2,834,032 income taxes, and \$1,159,764 other special taxes, for State purposes only.
: Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Spec- ial as- sess- ments	Fines, for- feits, and es- cheats	Subven- tions and grants	Dona- tions, gifts, and pen- sion as- sess- ments	High- way privi- leges, rents, and in- terest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
					Total	General prop- erty	Poll	Licenses and per- mits							
CHARLOTTE		16,061	\$229	\$14.26	\$155	\$128	\$22	\$25			\$70	\$1	\$2	\$1	
County		16,061	225	14.01	151	125	2	24			70	1			
Towns		1,588	4	2.60	4	3		1							
Chesterfield		27,000	495	18.33	390	291	3	96			71	1	5	5	
County		27,000	472	17.48	374	280	3	91	\$23	20	71	1	5	1	
Towns		2,381	17	7.29	13	8		6	3					1	
Other civil divisions			6	(²)	3	3								3	
CLARKE		7,200	156	21.67	107	78	1	28		1	31	2	1	7	\$7
County		7,200	159	19.31	98	70	1	27			31	2	1	7	
Towns		1,419	17	11.98	9	8		1		1					7
CRAIG		3,582	65	18.25	51	40	1	10			14				
County		3,582	64	17.97	50	39	1	10			14				
Towns		259	1	3.86	1	1									
CULPEPER		13,300	267	20.08	206	167	2	37		3	41		2	1	14
County		13,300	219	16.47	175	145	2	28			41		2	1	
Towns		2,379	48	20.18	31	22		9		3					14
CUMBERLAND		7,535	90	11.94	49	37	1	11			40			1	
County		7,535	90	11.94	49	37	1	11			40			1	
DICKENSON		16,600	273	16.45	215	189	2	24			55	1		1	
County		16,600	267	16.08	210	184	2	24			55	1		1	
Towns		729	6	8.23	5	5									
DINWIDDIE		17,200	255	14.83	190	148	2	40			57	1	5		
County		17,200	252	14.65	188	146	2	40			57	1	5		
Towns		341	3	8.80	2	2									

ELIZABETH CITY County TOWNS	20,400 20,400 2,956	328 264 64	16.08 12.94 21.65	256 190 52	201 160 41	1 43 11	54 43 3	\$3 3 6	6 48 5	2 2 1	11 11 1	2 1 1
ESSEX County TOWNS	6,976 6,976 427	96 83 3	13.76 13.33 7.03	61 58 3	48 46 2	13 12 1	13 12 1	1 1 1	30 30 1	1 1 1	3 3 1	1 1 1
FAIRFAX County TOWNS	25,900 25,900 4,630	615 583 57	23.75 21.54 12.31	491 446 45	426 382 44	3 3 1	62 61 1	13 6 7	68 68 1	1 1 1	23 23 14	16 14 3
FAUQUIER County TOWNS	21,071 21,071 2,137	513 463 48	24.35 22.07 22.46	408 380 28	384 311 23	3 3 3	72 66 6	3 3 3	70 70 70	2 2 2	12 12 1	2 2 1
FLOYD County TOWNS	11,698 11,698 450	175 174 1	14.96 14.87 2.22	101 100 1	85 84 1	1 1 1	15 15 1		70 70 28			4 4 2
FLUVANNA County TOWNS	7,466 7,466 184	106 105 1	14.20 14.06 6.49	76 75 1	62 61 1	1 1 1	13 13 1		28 28 95			2 2 2
FRANKLIN County TOWNS	24,337 24,337 1,691	313 277 36	12.86 11.38 21.29	108 177 21	169 143 16	2 2 1	37 32 5	1 1 1	95 95 45	3 3 2	2 2 1	12 12 6
FREDERICK County TOWNS	13,300 13,300 1,022	202 201 1	15.19 15.11 .98	148 147 1	118 117 1	2 2 1	28 28 1		45 45 40	2 2 1	1 1 1	6 6 1
GILES County TOWNS	13,000 13,000 2,287	330 312 19	25.38 24.00 7.87	288 271 17	263 247 16	2 2 1	23 22 1	1 1 1	40 40 49			1 1 7
GLOUCESTER County TOWNS	11,019 11,019 7,953	154 154 114	13.98 13.98 14.33	96 96 80	76 76 65	2 2 1	18 18 14		49 49 32	2 2 1	7 7 1	
GOCHLAND County TOWNS	20,100 20,100 5,106	252 194 58	13.54 9.65 11.36	157 119 38	123 92 31	3 3 1	31 24 7	3 3 3	71 71 23	1 1 2	8 3 2	12 3 5
GREENE County TOWNS	5,980 5,980 229	67 66 1	11.20 11.04 4.37	42 41 1	31 30 1	1 1 1	10 10 1		23 23 41	2 2 2		

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeits, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of public service enterprises
				Total	General property	Poll	Licenses and permits							
GREENSVILLE.....	13,700	\$190	\$13.87	\$136	\$110	\$1	\$25		\$1	\$39	\$1	\$2	\$1	\$10
County.....	13,700	151	11.02	109	84	1	24			39	1	1	1	10
TOWNS.....	2,144	39	18.19	27	26		1		1					
HALIFAX.....	41,283	574	13.90	352	252	5	95		7	172	1	8	4	30
County.....	41,283	437	10.59	255	175	5	75		1	172	1	6	2	2
TOWNS.....	5,963	137	23.21	97	77		20		6			2	2	30
HANOVER.....	17,009	256	15.05	174	135	3	36			65	2			15
County.....	17,009	229	13.46	162	126	2	34			65	2			15
TOWNS.....	1,297	27	20.82	12	9	1	2							
HENRICO.....	32,200	661	20.53	536	408	4	124		11	78		15	21	
County.....	32,200	602	18.70	497	369	4	124		11	78		14	2	
Other civil divisions.....		59	(²)	39	39							1	19	
HENRY.....	20,800	277	13.32	208	162	2	44			68	1			
County.....	20,800	277	13.32	208	162	2	44			68	1			
TOWNS.....	359													
HIGHLAND.....	4,525	85	18.78	66	52		14			18		1		
County.....	4,525	84	18.56	65	51		14			18		1		
TOWNS.....	280	1	3.45	1	1									
ISLE OF WIGHT.....	13,409	224	17.45	173	145	1	27			59	1	1		
County.....	13,409	219	16.33	168	134	1	23			59	1	1		
TOWNS.....	1,550	15	9.68	15	11		4							
JAMES CITY.....	7,800	82	10.51	64	54		10			16		1	1	
County.....	7,800	82	10.51	64	54		10			16		1	1	

KING AND QUEEN..... County.....	7,618 7,618	92 92	12 08 12 08	55 55	42 42	1 1	12 12	34 34	2 2	1 1
KING GEORGE..... County.....	5,297 5,297	67 67	12 65 12 65	46 46	35 35	1 1	10 10	20 20	1 1	1 1
KING WILLIAM..... County.....	7,923 7,923	150 100	18 92 12 61	107 66	86 49	2 1	19 16	35 33	1 1	6 6
LANCASTER..... County.....	1,844 8,896	50 105	27 11 11 80	41 68	37 54	1 1	3 13	2 33	1 1	2 1
LEE..... County.....	31,300 31,300	355 340	11 34 10 86	260 251	222 216	3 3	35 32	88 88	1 1	6 6
LOUDOUN..... County.....	19,852 19,852	451 412	22 72 20 75	374 349	260 271	4 3	80 75	61 61	2 1	11 1
LOUISA..... County.....	14,309 14,309	186 175	13 00 12 23	120 113	93 87	2 2	25 24	62 62	1 1	3 3
LUNENBURG..... County.....	14,058 14,058	235 200	16 72 14 23	168 146	140 121	1 1	27 24	50 50	4 4	12 12
MADISON..... County.....	8,952 8,952	124 124	13 85 13 85	85 85	67 67	1 1	17 17	35 35	3 3	1 1
MATHEWS..... County.....	7,884 7,884	94 94	11 92 11 92	55 55	40 40	1 1	14 14	38 38	1 1	1 1
MECKLENBURG..... County.....	32,900 32,900	429 366	13 04 11 12	292 260	224 180	5 4	63 57	113 113	2 2	8 7
MIDDLESEX..... County.....	7,273 7,273	91 88	12 51 12 10	56 53	41 39	1 1	14 13	35 35	1 1	12 12
MONTGOMERY..... County.....	19,800 19,800	327 276	16 52 13 94	227 190	188 163	3 3	36 33	74 74	4 3	15 15
NANSEMOND..... County.....	23,000 23,000	328 326	14 26 14 17	235 233	199 197	3 3	33 33	86 86	2 2	1 1
TOWNS.....	371 5,39	2 2	5 39	2	2					

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS										High-way privi-leges, rents, and in-terest	Earn-ings of public service enter-prises
		Total	Per capita	Taxes				Spec-ial assess-ments	Fines, for-feits, and es-cheats	Subven-tions and grants	Dona-tions, gifts, and pen-sion as-sess-ments		
				Total	General prop-erty	Poll	Licenses and per-mits						
NELSON	16,345	\$194	\$11.87	\$139	\$99	\$2	\$38			\$51		\$4	
County	16,345	194	11.87	139	99	2	38			51		4	
NEW KENT	4,300	75	17.44	58	47	1	10			16		1	
County	4,300	75	17.44	58	47	1	10			16		1	
NORFOLK	31,800	866	27.23	561	474	3	84		\$2	81	\$1	1	
County	31,800	841	26.45	539	452	3	84		2	81	1	1	
Other civil divisions		25	(9)	22	22							3	
NORTHAMPTON	18,700	329	17.59	249	201	2	46		1	56		4	
County	18,700	240	12.83	180	140	1	39			56		3	
TOWNS	2,878	89	30.92	69	61	1	7		1			17	
NORTHUMBERLAND	11,081	148	13.36	101	80	1	20			43	1	1	
County	11,081	148	13.36	101	80	1	20			43	1	1	
NORTHWAY	15,000	324	21.60	211	167	2	42		2	47		3	
County	15,000	214	14.27	164	134	2	28			47		2	
TOWNS	4,679	110	23.51	47	33		14		2			60	
ORANGE	12,070	255	21.13	185	141	2	42		2	39	1	7	
County	12,070	206	17.07	157	119	2	36		2	39	1	5	
TOWNS	1,843	49	28.59	28	22		6		2			17	
PAGE	14,900	228	15.30	175	143	2	30		2	42		1	
County	14,900	189	12.68	146	118	2	26		2	42		1	
TOWNS	3,698	39	10.55	29	25		4		2			8	
PATRICK	15,787	191	12.10	93	71	2	20		1	94	1	1	
County	15,787	182	11.53	87	66	2	19			94		1	
TOWNS	888	9	15.31	6	5		1		1			1	
PITTSYLVANIA	62,300	719	11.54	490	390	4	96		1	206	1	9	
County	62,300	695	11.16	467	370	4	93			206	1	13	
TOWNS	1,780	24	13.48	13	10		3		1			12	
POWHATAN	6,143	73	11.88	46	36		10			27		9	
County	6,143	73	11.88	46	36		10			27			

PRINCE EDWARD. County.....	14,520	345	23.76	192	154	1	37	1	49	1	7	18	77
TOWNS.....	14,520	206	14.19	180	121	1	28	1	49	1	6	5	77
PRINCE GEORGE. County.....	3,133	139	44.37	42	33		9					4	
TOWNS.....	10,311	198	19.20	145	124	1	20		3	44	2	4	
PRINCESS ANNE. County.....	10,311	198	19.20	145	124	1	20		3	44	2	4	
TOWNS.....	16,700	507	30.36	384	334	2	48	\$1	6	56	10	12	38
PRINCE WILLIAM. County.....	16,700	356	21.32	286	255	2	19		6	54	8	8	38
TOWNS.....	1,719	151	87.84	98	79		23	1	2		2	4	
PRINCE WILLIAM. County.....	14,000	275	19.64	184	154	2	28	4	1	48	2	4	31
TOWNS.....	15,000	213	15.21	159	134	2	22		48	1	1	4	31
PULASKI. County.....	21,200	391	18.44	303	248	3	52		3	55	5	8	16
TOWNS.....	21,200	289	13.63	221	179	3	30		3	55	1	8	16
RAPPAHANNOCK. County.....	7,803	102	13.07	82	69		13						
TOWNS.....	7,717	98	12.70	71	55	1	15			26		1	
RICHMOND. County.....	6,878	83	12.07	54	41	1	12			27	2		
TOWNS.....	37,900	721	19.02	495	364	4	127	3	12	98	1	14	97
ROANOKE. County.....	37,900	528	13.93	423	305	4	114		4	98	1	2	
TOWNS.....	8,443	193	22.86	72	59		13	3	8		1	12	97
ROCKBRIDGE. County.....	20,900	454	21.72	326	261	3	62		3	57	1	31	34
TOWNS.....	20,900	304	14.55	242	196	3	53			57	1	2	
ROCKINGHAM. County.....	4,259	150	35.22	84	75		9		3		2	29	34
TOWNS.....	29,709	519	17.47	381	302	5	74	1	1	92	6	29	9
RUSSELL. County.....	29,709	485	16.33	361	285	5	71			92	6	26	
TOWNS.....	4,059	34	8.38	20	17		3	1	1		3	3	9
SCOTT. County.....	25,957	423	16.30	321	272	3	46			95	1	3	1
TOWNS.....	25,957	419	16.14	318	269	3	46			95	1	3	1
SHENANDOAH. County.....	24,181	332	13.73	232	201	3	28			95	1	4	
TOWNS.....	24,181	325	13.44	226	195	3	28			95	1	3	
SHENANDOAH. County.....	20,655	350	16.95	237	184	4	49		1	67	1	16	25
TOWNS.....	20,655	285	13.80	201	157	4	40			67	2	14	
	5,496	65	12.02	36	27		9		1		1	2	25

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments and permits	Fines, forfeitures, and cheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of public service departments	Earnings of general enterprises
				Total	General property	Poll	Licenses and permits							
SMYTH.....	25,600	\$419	\$16.37	\$257	\$213	\$3	\$41	---	\$3	\$102	\$25	\$1	\$17	\$14
	County.....	312	12.19	220	182	---	35	---	---	85	---	1	6	---
	Towns.....	107	13.66	37	31	---	6	---	3	17	25	---	11	14
SOUTHAMPTON.....	26,870	456	16.97	284	230	3	51	---	1	98	2	---	24	47
	County.....	352	13.10	252	207	2	43	---	---	95	2	---	3	---
	Towns.....	104	22.00	32	23	1	8	---	1	3	---	---	21	47
SPOTSYLVANIA.....	10,056	135	13.42	94	74	1	19	---	---	40	---	---	1	---
	County.....	135	13.42	94	74	1	19	---	---	40	---	---	1	---
	STAFFORD.....	8,050	106	13.17	76	63	1	12	---	29	---	---	1	---
County.....	8,050	106	13.17	76	63	1	12	---	29	---	---	1	---	
SURREY.....	7,066	110	15.50	79	57	1	21	\$1	---	29	1	---	---	---
	County.....	106	14.94	76	55	1	20	---	---	29	1	---	---	---
	Towns.....	4	2.97	3	2	---	1	1	---	---	---	---	---	---
SUSSEX.....	12,100	244	20.17	177	147	2	28	---	1	46	---	1	4	15
	County.....	211	17.44	162	135	2	25	---	---	46	---	1	2	---
	Towns.....	33	12.22	15	12	---	3	---	1	---	---	---	2	15
TAZEWELL.....	33,300	614	18.44	475	379	4	92	---	7	85	---	7	2	38
	County.....	484	14.53	397	313	4	80	---	---	82	---	5	---	---
	Towns.....	130	13.06	78	66	---	12	---	7	3	---	2	2	38
WARREN.....	8,340	200	23.98	107	89	1	17	---	---	28	2	---	12	49
	County.....	8,340	127	15.23	94	80	1	13	2	28	2	---	1	---
	Towns.....	73	30.12	13	9	---	4	---	---	---	---	---	11	49
WARWICK.....	8,829	139	15.74	114	98	1	15	---	---	20	---	1	4	---
	County.....	139	15.74	114	98	1	15	---	---	20	---	1	4	---
	---	---	---	---	---	---	---	---	---	---	---	---	---	---

WASHINGTON.....	34,100	546	16.01	410	351	4	55	2	6	106	1	19	2
County.....	34,100	481	14.11	357	307	4	46	2	6	106	1	17	2
TOWNS.....	6,379	65	12.08	33	44	---	9	---	---	---	---	---	---
WESTMORELAND.....	8,497	128	15.08	77	59	---	18	---	1	46	2	2	---
County.....	8,497	110	12.05	62	47	---	13	---	---	---	---	---	---
TOWNS.....	8,928	18	18.40	15	12	---	3	---	---	---	---	---	---
WISE.....	52,000	973	18.71	709	594	5	110	---	---	185	15	2	44
County.....	52,000	807	15.52	599	502	5	92	---	---	185	15	2	44
TOWNS.....	13,192	166	12.58	110	92	---	18	---	12	---	---	---	---
WYTHE.....	20,800	292	14.04	194	154	3	37	---	3	64	5	13	12
County.....	20,800	246	11.83	163	134	3	31	---	---	64	5	8	---
TOWNS.....	3,763	46	12.22	26	20	---	6	---	3	---	---	5	12
YORK.....	7,693	105	13.65	78	59	1	18	---	---	24	1	2	---
County.....	7,693	105	13.65	78	59	1	18	---	---	24	1	2	---
Independent cities:													
Alexandria.....	24,149	712	20.48	586	502	---	84	26	28	46	5	20	1
Bristol.....	9,200	301	32.72	221	192	---	29	10	10	18	1	7	44
Buena Vista.....	4,000	72	18.00	52	44	---	8	1	3	---	1	4	11
Charlotteville.....	16,000	841	52.56	501	421	2	78	---	20	26	46	33	205
Clifton Forge.....	7,000	225	32.14	167	144	1	22	---	6	13	4	3	32
Danville.....	22,400	1,446	64.55	599	540	3	56	---	14	41	25	12	755
Fredericksburg.....	7,000	281	40.14	141	103	1	37	---	7	13	14	8	97
Hampton.....	6,400	195	30.47	136	119	1	16	---	7	---	7	32	---
Harrisonburg.....	7,500	361	48.13	149	114	1	34	---	1	3	2	2	204
Hopewell.....	13,000	620	47.69	572	547	---	25	2	4	38	2	1	---
Lynchburg.....	41,400	1,851	44.71	1,290	1,058	15	217	60	38	82	69	117	192
Martinsville.....	8,300	293	35.30	115	102	1	12	---	9	23	1	2	143
Newport News.....	34,417	1,701	49.42	1,094	958	4	132	---	43	62	27	77	395
Norfolk.....	129,710	7,783	60.00	5,500	4,918	12	570	32	80	214	795	139	1,000
Petersburg.....	29,500	1,007	34.14	732	635	---	97	1	12	56	36	56	114
Portsmouth.....	45,704	1,894	41.44	1,052	889	3	160	---	18	84	324	42	370
Radford.....	6,500	225	34.62	101	89	---	12	---	6	1	4	6	107
Richmond.....	184,400	10,570	57.32	6,885	6,049	68	568	194	50	315	29	314	2,283
Roanoke.....	71,200	2,418	33.96	1,976	1,865	33	288	55	65	117	10	81	61
South Norfolk.....	7,900	216	27.34	1,195	1,178	1	16	---	3	16	---	---	---
Staunton.....	12,200	383	31.39	227	186	1	50	4	11	18	17	8	88
Suffolk.....	10,400	310	29.81	273	213	1	59	---	6	20	3	8	---
Williamsburg.....	4,000	128	32.00	68	59	1	8	---	1	6	1	30	18
Winchester.....	11,500	400	34.78	200	159	2	39	34	9	17	55	16	65

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Revenue receipts expressed in thousands]

CITY OR TOWN	Esti- mated popula- tion 1	REVENUE RECEIPTS													
		Total	Per cap- ita	Taxes				Special assess- ments		Fines, for- felts, and es- cheats	Subven- tions and grants	Dona- tions, gifts, pension assess- ments	High- way privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and per- mits								
	917,751	\$37,660	\$41.04	\$24,569	\$24,472	\$157	\$2,940	\$495	\$589	\$1,315	\$166	\$2,182	\$1,186	\$7,938	
Grand total.....	506,831	26,217	51.73	17,597	15,557	135	1,905	341	294	874	72	1,986	742	4,311	
30,000 population and over.....															
Richmond.....	184,400	10,570	57.32	6,685	6,049	68	568	194	50	315	29	690	314	2,283	
Norfolk.....	129,710	7,783	60.00	5,500	4,918	12	570	32	80	214	23	795	139	1,000	
Roanoke.....	71,200	2,418	33.96	1,976	1,685	33	258	55	65	117	10	81	53	61	
Portsmouth.....	45,704	1,894	41.44	1,052	889	3	160	—	18	84	4	324	42	370	
Lynchburg.....	41,400	1,851	44.71	1,290	1,058	15	217	60	38	82	3	69	117	192	
Newport News.....	34,417	1,701	49.42	1,094	958	4	132	—	43	62	3	27	77	395	
8,000 to 30,000 population.....	156,649	6,313	40.30	4,036	3,497	10	529	67	123	306	63	140	163	1,415	
Petersburg.....	29,500	1,007	34.14	732	635	—	97	1	12	56	—	36	56	114	
Alexandria.....	24,149	712	29.48	586	502	—	84	26	28	46	—	5	20	1	
Danville.....	22,400	1,446	64.55	599	540	3	56	—	14	41	—	25	12	755	
Charlottesville.....	16,000	841	52.56	501	421	2	78	—	20	29	7	46	33	205	
Hopewell.....	13,000	620	47.69	572	547	—	25	2	4	38	1	2	1	—	
Staunton.....	12,200	383	31.39	237	186	1	50	4	11	18	—	17	8	88	
Winchester.....	11,500	400	34.78	200	159	2	39	34	9	17	55	4	16	65	
Suffolk.....	10,400	310	29.81	273	213	1	59	—	6	20	—	3	8	—	
Bristol.....	9,200	301	32.72	221	192	—	29	—	10	18	—	1	7	44	
Martinsville.....	8,300	293	35.30	115	102	1	12	—	9	23	—	1	2	143	
2,500 to 8,000 population.....	132,881	3,505	26.38	1,958	1,623	7	328	7	99	128	29	45	205	1,034	
South Norfolk.....	7,900	216	27.34	195	178	1	16	—	3	16	—	—	2	—	
Harrisonburg.....	7,500	361	48.13	149	114	1	34	1	3	—	—	2	2	204	
Petersburg.....	7,168	97	13.53	79	67	—	12	—	2	—	—	—	—	16	
Clifton Forge.....	7,000	225	32.14	167	144	1	22	—	6	13	—	4	3	32	
Fredericksburg.....	7,000	281	40.14	141	103	1	37	—	8	13	—	14	8	97	

Covington.....	6,538	14.53	51	35	16	4	1	1	1	20
Radford.....	6,500	34.62	101	89	12	6	6	23	6	107
Hampton.....	6,400	30.47	136	119	16	7	7	1	19	25
Waynesboro.....	6,226	22.00	80	60	20	2	10	2	2	27
South Boston.....	4,841	26.44	92	73	19	5	1	1	1	88
Salem.....	4,833	33.52	53	44	9	5	1	1	12	11
Marion.....	4,156	9.62	23	19	4	3	1	1	4	11
Buena Vista.....	4,000	18.00	52	44	8	3	1	1	30	18
Williamsburg.....	4,000	32.00	68	59	8	1	6	4	1	9
Big Stone Gap.....	3,908	9.47	26	24	2	2	3	1	1	13
Bluefield.....	3,906	16.13	41	36	5	5	3	1	20	33
Lexington.....	3,752	36.45	83	74	9	3	31	1	1	105
Bedford.....	3,713	46.82	45	36	9	3	3	1	1	9
Vinton.....	3,610	8.59	19	15	4	3	3	1	1	13
Appalachia.....	3,595	10.57	35	29	6	3	3	1	1	105
Wytheville.....	3,327	11.12	20	15	5	3	1	1	2	12
Farmville.....	3,133	44.37	42	33	9	1	77	6	13	77
Norton.....	3,077	19.82	30	22	8	4	2	28	5	27
Saltsville.....	2,964	20.24	11	9	2	2	17	1	1	1
Phoebus.....	2,956	21.65	52	41	11	6	5	1	1	1
Franklin.....	2,930	26.69	20	13	7	1	1	1	21	45
Abingdon.....	2,877	18.07	45	38	7	4	1	1	1	12
Galax.....	2,544	21.23	35	30	5	2	2	1	5	1
Cape Charles.....	2,527	34.43	67	60	6	1	1	1	1	17
Less than 2,500 population.....	121,390	13.39	978	795	5	178	10	73	7	498
									11	

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS *	Total	Per capita	Operation and maintenance of general departments											Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises		
Grand total.....	\$106,723	\$43.86	1 \$74,563	\$7,363	\$6,994	\$3,496	\$14,308	\$5,413	\$31,926	\$366	\$438	\$3,061	\$3,260	\$9,900	\$19,000
State government.....	42,493	17.47	1 31,071	2,824	1,377	1,272	6,891	3,761	11,995	39	5	1,505	---	943	10,479
Counties.....	25,519	14.86	21,209	2,350	506	213	5,486	608	11,930	41	1	74	40	1,711	2,559
Independent cities.....	35,243	49.38	20,617	2,189	4,411	1,941	1,931	1,044	8,001	186	432	482	2,726	6,584	5,316
Towns.....	3,226	15.82	1,623	---	---	---	---	---	---	---	---	---	494	611	498
Other civil divisions.....	242	(*)	1,43	---	---	---	---	---	---	---	---	---	---	51	148
ACCOMAC.....	499	13.86	429	40	9	5	97	10	241	1	---	3	12	26	32
County.....	452	12.56	406	40	9	5	97	10	241	1	---	3	12	17	29
Towns.....	47	7.17	23	---	---	---	---	---	---	---	---	---	---	9	3
ALBEMARLE.....	496	18.30	396	49	8	8	101	12	203	5	---	7	---	91	9
County.....	493	18.19	393	49	8	8	101	12	203	5	---	7	---	91	9
Towns.....	3	8.80	3	---	---	---	---	---	---	---	---	---	---	---	---
ALLEGHANY.....	508	24.19	406	42	11	5	117	9	179	1	---	1	14	50	38
County.....	419	19.95	365	42	11	5	117	9	179	1	---	1	14	24	30
Towns.....	89	12.17	41	---	---	---	---	---	---	---	---	---	14	26	8
AMELIA.....	106	11.81	103	12	3	---	27	2	59	---	---	---	---	2	1
County.....	106	11.81	103	12	3	---	27	2	59	---	---	---	---	2	1
AMHERST.....	201	10.57	179	22	2	2	39	4	105	---	---	1	3	8	11
County.....	194	10.20	175	22	2	2	39	4	105	---	---	1	3	8	11
Towns.....	7	7.99	4	---	---	---	---	---	---	---	---	---	3	---	---
APPOMATOX.....	124	14.76	120	13	2	1	22	2	74	---	---	---	---	---	4
County.....	118	14.04	114	13	2	1	22	2	74	---	---	---	---	---	4
Towns.....	6	5.84	6	---	---	---	---	---	---	---	---	---	---	---	---

ARLINGTON County	1,418	47.42	722	85	33	34	320	9	238	1	2	40	117	539
AUGUSTA County	1,418	47.42	722	85	33	34	320	9	238	1	2	40	117	539
AUGUSTA TOWNS	815	21.01	612	51	8	5	191	15	247	1		10	65	128
BAY County	590	15.21	518	51	8	5	191	15	247	1		10	48	24
BAY TOWNS	225	36.14	94										17	104
BAY County	146	17.38	133	18	3	1	42	6	68				4	4
BAY TOWNS	146	17.38	133	18	3	1	42	6	68				4	4
BEDFORD County	685	23.55	419	34	6	1	94	10	202		1	24	33	209
BEDFORD TOWNS	517	17.77	348	34	6	1	94	10	202		1	24	8	161
BLAND County	198	45.25	71										25	48
BLAND TOWNS	80	13.11	68	10	1		17	2	37		1		6	6
BOYD County	80	13.11	68	10	1		17	2	37		1		6	6
BOYD TOWNS	259	16.76	230	23	3	2	65	5	126		1		18	11
BRUNSWICK County	251	16.24	225	23	3	2	65	5	126		1		18	8
BRUNSWICK TOWNS	8	5.96	5										3	3
BUCHANAN County	278	13.57	242	26	4	4	50	6	135				25	11
BUCHANAN TOWNS	253	12.35	225	26	4	4	50	6	135				17	11
BUCKINGHAM County	202	11.98	168	22	2	1	36	7	89			1	28	15
BUCKINGHAM TOWNS	197	11.99	157	22	2	1	36	7	89			1	28	12
CAMPBELL County	142	10.66	127	14	2	1	23	3	82				8	7
CAMPBELL TOWNS	2	4.52	2										8	7
CAROLINE County	396	17.22	297	25	5		80	11	166	1		6	17	76
CAROLINE TOWNS	376	16.35	288	25	5		80	11	166	1		6	12	76
CARROLL County	200	13.10	169	13	2		43	2	106	1			1	30
CARROLL TOWNS	183	11.99	167	13	2		43	2	106	1			1	15
CARROLL County	275	12.33	238	24	4	1	77	7	121		1		24	13
CARROLL TOWNS	272	12.30	235	24	4	1	77	7	121		1		24	13
CHARLES CITY County	82	16.73	68	9	1	1	17	1	39				11	3
CHARLES CITY TOWNS	82	16.73	68	9	1	1	17	1	39				11	3

Includes \$1,401,897, payments for development and conservation of natural resources by State government.

* Not available by departments.

* Not computed.

* Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Interest	Outlays
	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
CHARLOTTE County.....	\$203	\$12.64	\$168	\$18	\$3	\$2	\$29	\$4	\$107		\$1	\$1			\$30	\$5
TOWNS.....	200	12.45	165	18	3	2	29	4	107		1	1			30	5
CHESLERFIELD County.....	496	18.37	379	47	22	5	62	9	226	\$1		1			16	101
TOWNS.....	482	17.85	373	47	22	5	62	9	226	1		1			8	101
Other civil divisions.....	10	4.29	4												6	
	4	(3)	2												2	
CLARKE County.....	157	21.81	130	13	3		47	4	56					\$4	9	14
TOWNS.....	142	19.72	123	13	3		47	4	56					4	5	14
	15	10.57	7											4	4	
CRAIG County.....	61	17.13	55	9	2		16	2	25						3	3
TOWNS.....	60	16.84	54	9	2		16	2	25						3	3
	1	3.86	1													
CULPEPER County.....	244	18.35	204	21	3	1	50	4	96			1	11		16	13
TOWNS.....	240	15.04	176	21	3	1	50	4	96			1	11		11	13
	44	18.50	28												5	
CUMBERLAND County.....	90	11.94	78	10	2		14	1	50			1			7	5
TOWNS.....	90	11.94	78	10	2		14	1	50			1			7	5
DICKENSON County.....	232	13.98	192	29	4		41	5	108						25	15
TOWNS.....	226	13.61	187	29	4		41	5	108						24	16
	6	8.23	5												1	

DINWIDDIE County..... Towns.....	232 231 1	13.49 13.43 2.93	206 205 1	24 24	3 3	2 2	39 39	5 5	130 130	1 1	1 1	12 12	14 14
ELIZABETH CITY County..... Towns.....	206 245 51	14.51 12.01 17.25	257 214 43	29 29 29	13 13	2 2	47 47	5 5	116 116	1 1	1 1	35 26 8	4 4 4
ESSEX County..... Towns.....	90 87 3	12.90 12.47 7.03	84 82 2	13 13	1 1	— —	15 15	4 4	49 49	— —	— —	3 2 1	3 3 —
FAIRFAX County..... Towns.....	588 532 56	22.70 20.54 12.10	492 453 39	44 44	16 16	6 6	192 192	7 7	180 180	1 1	7 7	66 52 14	29 27 2
FAUQUIER County..... Towns.....	467 426 41	22.16 20.22 19.19	400 377 23	30 30	4 4	— —	166 166	8 8	169 169	— —	— —	21 9 12	40 9 40
FLOYD County..... Towns.....	157 156 1	13.42 13.34 2.22	144 143 1	14 14	2 2	1 1	33 33	2 2	91 91	— —	— —	7 7	6 6
FLOYD County..... Towns.....	104 104	13.93 13.93	88 88	12 12	2 2	— —	19 19	2 2	52 52	1 1	1 1	1 1	15 15
FRANKLIN County..... Towns.....	282 242 40	11.59 9.94 23.65	245 231 14	26 26	3 3	— —	63 63	4 4	135 135	— —	5 5	13 4 9	19 7 12
FREDERICK County..... Towns.....	184 183 1	13.83 13.76 .98	166 165 1	17 17	4 4	— —	43 43	4 4	96 96	— —	1 1	6 6	12 12
GILES County..... Towns.....	346 327 19	26.02 25.16 8.31	275 262 13	29 29	6 6	3 3	68 68	12 12	143 143	— —	1 1	21 20 1	50 45 5
GLOUCESTER County..... Towns.....	159 159	14.43 14.43	143 143	17 17	3 3	— —	35 35	4 4	83 83	— —	1 1	1 1	15 15
GOCHLAND County..... Towns.....	102 102	12.83 12.83	100 100	15 15	1 1	— —	19 19	2 2	63 63	— —	1 1	1 1	1 1
GRAYSON County..... Towns.....	245 190 35	12.19 9.45 10.77	193 173 20	19 19	2 2	1 1	36 36	6 6	109 109	— —	10 10	27 7 20	15 10 5

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation				Miscellaneous
GREENE.....	\$66	\$11.04	\$63	\$8	\$2		\$17	\$2	\$33				\$1	\$22
County.....	65	10.87	62	8	2		17	2	33				1	2
TOWNS.....	1	4.37	1											
GREENSVILLE.....	183	13.36	157	14	3	\$4	31	5	81				\$1	7
County.....	150	10.95	139	14	3	4	31	5	81				1	7
TOWNS.....	33	15.39	18											
HALIFAX.....	529	12.81	411	35	4	6	65	13	222	\$1			2	18
County.....	408	9.88	348	35	4	6	65	13	222				2	18
TOWNS.....	121	20.50	63							1				
HANOVER.....	280	16.46	213	20	4	1	54	5	124					13
County.....	255	14.99	208	20	4	1	54	5	124					13
TOWNS.....	25	19.28	5											
HENRICO.....	789	24.50	562	57	29	9	166	7	253					65
County.....	695	21.58	521	57	29	9	166	7	253					42
Other civil divisions.....	94	(¹)	41											23
HENRY.....	213	10.24	180	20	3	1	35	3	118					27
County.....	213	10.24	180	20	3	1	35	3	118					27
HIGHLAND.....	74	16.35	70	10	1		15	1	42					6
County.....	73	16.13	69	10	1		15	1	42					6
TOWNS.....	1	3.45	1											2
ISLE OF WIGHT.....	237	17.67	208	21	2	4	53	4	111				1	5
County.....	224	16.71	196	21	2	4	53	4	111				1	5
TOWNS.....	13	8.39	12											4

JAMES CITY.....	71	11	1	1	1	15	1	42						8	4
County.....	71	11	1	1	1	15	1	42						8	4
KING AND QUEEN.....	88	9	2	1	1	19	2	55						1	1
County.....	88	9	2	1	1	19	2	55						1	1
KING GEORGE.....	63	9	2	1	1	16	2	33						1	1
County.....	63	9	2	1	1	16	2	33						1	1
KING WILLIAM.....	115	13	1			19	2	50						7	2
County.....	85	13	1			19	2	50						2	2
Towns.....	30	13	1			19	2	50						4	4
LANCASTER.....	90	13	1	2	2	19	1	54						3	3
County.....	90	13	1	2	2	19	1	54						3	3
LEE.....	239	34	3			41	3	152						42	4
County.....	274	34	3			41	3	152						37	4
Towns.....	6													5	
LOUDOUN.....	359	30	9	2	2	106	17	172						18	23
County.....	338	30	9	2	2	106	17	172						11	23
Towns.....	21													7	
LOUISA.....	166	21	2			39	3	96						5	15
County.....	161	21	2			39	3	96						3	15
Towns.....	5													2	
LUNENBURG.....	166	20	2	1	1	29	3	98						37	8
County.....	154	20	2	1	1	29	3	98						21	8
Towns.....	12													16	
MADISON.....	104	12	3			25	2	62						15	6
County.....	104	12	3			25	2	62						15	6
MATHEWS.....	89	10	2	1	1	16	1	59						2	2
County.....	89	10	2	1	1	16	1	59						2	2
MECKLENBURG.....	394	26	2	1	1	69	3	198						38	14
County.....	331	26	2	1	1	69	3	198						10	14
Towns.....	63													22	
MIDDLESEX.....	109	10	2	1	1	12	2	56						3	21
County.....	85	10	2	1	1	12	2	56						2	21
Towns.....	2													1	
MONTGOMERY.....	325	27	5	1	1	32	9	144						14	46
County.....	239	27	5	1	1	32	9	144						9	11
Towns.....	86													5	35

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Interest	Outlays
	Total	Per capita	Operation and maintenance of general departments													
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises			
NANSEMOND County	\$317	\$13.78	\$272	\$33	\$3	\$5	\$46	\$5	\$175	\$1		\$3	\$23	\$22		
TOWNS	316	13.74	271	33	3	5	46	5	175	1		3	23	22		
NELSON County	240	14.68	189	20	2		60	5	102				5	46		
TOWNS	240	14.68	189	20	2		60	5	102				5	46		
NEW KENT County	74	17.21	65	11	1		15	1	37				2	7		
TOWNS	74	17.21	65	11	1		15	1	37				2	7		
NORFOLK County	871	27.39	540	65	53	14	136	16	255	1			186	145		
TOWNS	727	22.86	540	65	53	14	136	16	255	1			186	145		
Other civil divisions	144	(*)											26	118		
NORTHAMPTON County	325	17.38	247	21	6	4	38	6	128			1	35	39		
TOWNS	230	12.30	204	21	6	4	38	6	128			1	17	9		
NORTHUMBERLAND County	95	33.01	43										18	30		
TOWNS	95	33.01	43										18	30		
NORTHUMBERLAND County	140	12.63	127	15	1	3	31	2	74	1			3	10		
TOWNS	140	12.63	127	15	1	3	31	2	74	1			3	10		
NORFOLK County	279	18.60	222	20	4		16	6	136	1			26	8		
TOWNS	198	13.20	183	20	4		16	6	136	1			9	6		
NORFOLK County	81	17.31	39										17	2		
TOWNS	81	17.31	39										17	2		
ORANGE County	244	20.22	194	20	4		37	4	104	1		1	19	23		
TOWNS	187	15.49	171	20	4		37	4	104	1		1	9	7		
PAGE County	286	19.19	192	22	4		45	10	91			1	10	16		
TOWNS	252	16.91	173	22	4		45	10	91			1	12	79		
PATRICK County	34	9.19	19										6	6		
TOWNS	34	9.19	19										6	6		
PATRICK County	175	11.09	152	15	3		17	7	108				9	14		
TOWNS	161	10.20	150	15	3		17	7	108				7	4		
TOWNS	14	23.81	2										3	10		

PITTSYLVANIA.....	666	10.69	584	41	17	2	162	12	350	1	---	---	---	7	52	23
County.....	644	10.34	575	41	17	2	162	12	350	1	---	---	---	7	46	23
Towns.....	22	12.36	9	---	---	---	---	---	---	---	---	---	---	---	6	---
POWHATAN.....	65	10.58	58	10	1	---	8	1	38	---	---	---	---	---	1	6
County.....	65	10.58	58	10	1	---	8	1	38	---	---	---	---	---	1	6
PRINCE EDWARD.....	310	21.35	229	21	3	6	37	11	101	1	---	---	---	52	21	8
County.....	194	13.36	181	21	3	6	37	11	101	1	---	---	---	52	13	8
Towns.....	116	37.03	48	---	---	---	---	---	---	---	---	---	---	---	8	---
PRINCE GEORGE.....	192	18.62	180	26	3	1	44	2	104	---	---	---	---	---	4	8
County.....	192	18.62	180	26	3	1	44	2	104	---	---	---	---	---	4	8
PRINCESS ANNE.....	442	26.47	309	31	5	4	51	6	134	1	---	---	---	31	87	15
County.....	282	16.89	232	31	5	4	51	6	134	1	---	---	---	31	90	15
Towns.....	160	93.06	77	---	---	---	---	---	---	---	---	---	---	---	37	---
PRINCE WILLIAM.....	233	16.64	190	19	2	3	46	7	95	1	---	---	---	9	12	22
County.....	186	13.29	173	19	2	3	46	7	95	1	---	---	---	9	7	6
Towns.....	47	21.95	17	---	---	---	---	---	---	---	---	---	---	---	5	16
PULASKI.....	357	16.84	272	23	4	3	50	12	129	1	---	---	---	6	37	42
County.....	291	13.25	225	23	4	3	50	12	129	1	---	---	---	6	14	42
Towns.....	76	9.74	47	---	---	---	---	---	---	---	---	---	---	---	23	---
RAPAHANNOCK.....	107	13.87	81	11	3	---	10	2	54	---	---	---	---	---	4	22
County.....	106	13.74	80	11	3	---	10	2	54	---	---	---	---	---	4	22
Towns.....	1	4.00	1	---	---	---	---	---	---	---	---	---	---	---	---	---
RICHMOND.....	78	11.34	73	9	2	1	13	2	46	---	---	---	---	---	3	2
County.....	78	11.34	73	9	2	1	13	2	46	---	---	---	---	---	3	2
ROANOKE.....	640	16.89	496	42	7	1	131	11	237	1	---	---	---	49	34	61
County.....	477	12.59	431	42	7	1	131	11	237	1	---	---	---	49	11	35
Towns.....	163	19.31	65	---	---	---	---	---	---	---	---	---	---	---	23	26
ROCKBRIDGE.....	425	20.33	374	29	5	3	123	10	141	---	---	---	---	8	19	24
County.....	315	15.07	312	29	5	3	123	10	141	---	---	---	---	8	3	3
Towns.....	110	25.83	62	---	---	---	---	---	---	---	---	---	---	---	16	24
ROCKINGHAM.....	601	20.23	460	43	10	3	160	14	218	1	---	---	---	3	11	127
County.....	577	19.42	450	43	10	3	160	14	218	1	---	---	---	3	4	123
Towns.....	24	5.91	10	---	---	---	---	---	---	---	---	---	---	---	7	4
RUSSELL.....	334	12.87	286	35	4	---	54	12	174	1	---	---	---	1	32	15
County.....	329	12.67	282	35	4	---	54	12	174	1	---	---	---	1	32	15
Towns.....	5	3.94	4	---	---	---	---	---	---	---	---	---	---	---	---	---
SCOTT.....	279	11.64	223	27	3	---	58	5	124	---	---	---	---	---	50	6
County.....	272	11.25	217	27	3	---	58	5	124	---	---	---	---	---	49	6
Towns.....	7	4.67	6	---	---	---	---	---	---	---	---	---	---	---	1	---

* Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous			Operation and maintenance of public service enterprises
SHERANDOAH County	\$316	\$15.30	\$263	\$24	\$7			\$65	\$9	\$136	\$1	\$1	\$10	\$22	\$21
TOWNS	260	12.60	243	24	7			65	9	136	1	1	10	3	14
	56	10.36	20											19	7
SMYTH County	432	16.88	364	26	9	\$2		70	18	143	1	4	3	19	46
TOWNS	331	12.83	273	26	9	2		70	18	143	1	4		13	45
	101	12.90	91										3	6	1
SOUTHAMPTON County	464	17.27	352	28	2	7		76	5	184	1	1	31	32	49
TOWNS	364	13.55	304	28	2	7		76	5	184	1	1		11	49
	100	21.15	48										31	21	
SPOTSYLVANIA County	126	12.53	118	15	2	1		22	4	74				3	5
TOWNS	126	12.53	118	15	2	1		22	4	74				3	5
STAFFORD County	137	17.02	92	14	3	1		18	4	51		1		5	40
TOWNS	137	17.02	92	14	3	1		18	4	51		1		5	40
SURREY County	100	14.09	91	12	1			26	4	44				4	5
TOWNS	95	13.39	87	12	1			26	4	44				4	4
	5	3.71	4											4	1
SUSSEX County	204	16.86	174	18	2			45	5	95		1	8	10	12
TOWNS	182	15.04	166	18	2			45	5	95		1		7	9
	22	8.15	8										8	3	3
TAZEWELL County	538	16.16	426	35	7			97	26	198	1		23	23	20
TOWNS	427	12.82	364	35	7			97	26	198	1		23	23	14
	111	11.15	62										23	20	6
WARREN County	232	27.82	142	20	3	1		28	6	62			15	17	58
TOWNS	135	16.19	120	20	3	1		28	6	62			15	17	5
	97	40.02	22										15	7	53

WARWICK	176	19.93	131	18	4	3	33	3	68	1	1	1	45
County	176	19.93	131	18	4	3	33	3	68	1	1	1	45
WASHINGTON	502	14.72	424	35	7	3	80	11	235	1	5	1	34
County	444	13.02	377	35	7	3	80	11	235	1	5	1	33
TOWNS	38	10.78	47										1
WESTMORELAND	177	14.05	116	12	2	1	16	1	62				5
County	103	12.12	84	12	2	1	16	1	62				5
TOWNS	24	23.86	22										2
WISE	947	18.21	615	54	7	8	66	27	389	2		13	83
County	890	15.56	553	54	7	8	66	27	389	2		13	79
TOWNS	138	10.46	62										4
WYTHE	273	13.13	239	18	5	1	56	7	123		3	6	20
County	221	10.63	213	18	5	1	56	7	123		3	6	7
TOWNS	52	13.82	26										13
YORK	106	13.78	98	14	2		25	1	55		1	4	4
County	106	13.78	98	14	2		25	1	55		1	4	4
Independent cities:													
Alexandria	790	32.71	584	110	104	48	68	25	219		4	1	89
Bristol	535	58.15	237	39	32	9	35	5	96		19	15	219
Buena Vista	97	24.25	54	10	4	2	16		20		2	10	28
Charlottesville	1,072	67.00	420	78	85	22	25	10	173		11	6	308
Clifton Forge	200	28.87	127	26	15	5	7	3	64		1	6	20
Danville	1,433	63.97	700	83	153	68	64	68	241	10	11	2	185
Fredericksburg	261	37.29	154	38	20	13	11	3	69				29
Hampton	281	43.91	136	16	24	7	13	1	73				114
Harrisonburg	396	52.80	235	40	19	4	83	10	72		7	43	4
Hopewell	509	39.15	347	61	76	12	33	21	142		1	115	47
Lynchburg	1,937	46.79	1,259	105	233	125	113	106	472				
Martinsville	131	32.65	131	22	20	8	8	2	65		26	49	377
Newport News	1,007	46.69	1,002	95	200	86	56	54	473		6	58	31
Norfolk	7,402	57.07	4,341	369	1,310	500	234	204	1,476	3	21	150	128
Petersburg	1,194	40.47	823	99	170	76	95	32	304	40	122	330	2,160
Portsmouth	1,097	37.13	964	105	191	112	71	37	420	11	25	39	147
Radford	271	36.92	131	12	14	2	14	1	45	3	17	126	79
Richmond	10,830	58.73	6,161	585	1,224	630	614	338	2,337	76	169	1,066	1,861
Roanoke	2,907	40.83	1,822	147	372	149	185	83	803	19	31	22	712
South Norfolk	251	31.77	171	22	18	15	44		72			55	25
Staunton	413	33.85	225	43	31	12	31	10	86	2	9	23	93
Suffolk	367	37.21	249	35	68	20	23	8	98	1	5	44	94
Williamsburg	113	28.25	91	21	10	1	15		41	2	1	11	1
Winchester	420	36.52	287	27	28	15	63	3	140	3	5	42	52

1860 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$38, 469	\$41. 92	\$22, 240	\$3, 220	\$7, 195	\$5, 814
30,000 population and over.....	26, 380	52. 05	15, 549	1, 773	5, 330	3, 728
Richmond.....	10, 830	58. 73	6, 161	1, 096	1, 712	1, 861
Norfolk.....	7, 402	57. 07	4, 341	330	2, 160	571
Roanoke.....	2, 907	40. 83	1, 822	22	351	712
Portsmouth.....	1, 697	37. 13	964	126	528	79
Lynchburg.....	1, 937	46. 79	1, 250	49	252	377
Newport News.....	1, 607	46. 69	1, 002	150	327	128
8,000 to 30,000 population.....	7, 024	44. 84	4, 003	655	1, 011	1, 355
Petersburg.....	1, 194	40. 47	823	39	185	147
Alexandria.....	790	32. 71	584	1	116	89
Danville.....	1, 433	63. 97	700	389	159	185
Charlottesville.....	1, 072	67. 00	420	88	166	398
Hopewell.....	509	39. 15	347	-----	115	47
Staunton.....	413	33. 85	225	23	72	93
Winchester.....	420	36. 52	287	42	39	52
Suffolk.....	387	37. 21	249	-----	44	94
Bristol.....	535	58. 15	237	15	64	219
Martinsville.....	271	32. 65	131	58	51	31
2,500 to 8,000 population.....	3, 510	26. 41	1, 910	541	547	512
South Norfolk.....	251	31. 77	171	-----	55	25
Harrisonburg.....	396	52. 80	235	114	43	4
Pulaski.....	72	10. 04	43	6	23	-----
Clifton Forge.....	200	28. 57	127	8	45	20
Fredericksburg.....	261	37. 29	154	61	17	29
Covington.....	84	12. 85	38	12	26	8
Radford.....	240	36. 92	97	94	37	12
Hampton.....	281	43. 91	136	-----	31	114
Waynesboro.....	225	36. 14	94	10	17	104
South Boston.....	113	23. 34	59	15	30	9
Salem.....	136	28. 14	51	45	15	25
Marion.....	37	8. 90	32	2	3	-----
Buena Vista.....	97	24. 25	54	10	5	28
Williamsburg.....	113	28. 25	91	11	10	1
Big Stone Gap.....	33	8. 44	21	1	11	-----
Bluefield.....	48	12. 29	31	8	8	1
Lexington.....	108	28. 78	61	7	16	24
Bedford.....	168	45. 25	71	24	25	48
Vinton.....	27	7. 48	14	4	8	1
Appalachia.....	27	7. 51	13	-----	13	1
Wytheville.....	43	12. 02	19	6	5	13
Farmville.....	116	37. 03	48	52	8	8
Norton.....	48	15. 60	12	7	26	3
Saltville.....	58	19. 57	56	-----	2	-----
Phoebus.....	51	17. 25	43	-----	8	-----
Franklin.....	86	29. 35	40	30	16	-----
Abingdon.....	46	15. 99	40	-----	6	-----
Galax.....	51	20. 05	17	10	20	4
Cape Charles.....	94	37. 20	42	4	18	30
Less than 2,500 population.....	1, 555	12. 81	778	251	307	219

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$216, 954	\$199, 167	\$427	\$17, 360	\$181, 942	\$74. 49
State government.....	28, 302	26, 343	-----	1, 959	25, 983	10. 68
Counties.....	35, 203	28, 388	-----	6, 815	30, 296	17. 46
Independent cities.....	140, 513	132, 496	-----	8, 017	113, 329	158. 77
Towns.....	11, 950	10, 959	427	564	10, 692	52. 42
Other civil divisions.....	986	981	-----	5	942	(¹)
ACCOMAC.....	587	446	-----	141	567	15. 75
County.....	421	283	-----	138	404	11. 22
Towns.....	166	163	-----	3	163	24. 86
ALBEMARLE.....	1, 629	1, 510	-----	119	1, 347	49. 70
County.....	1, 625	1, 506	-----	119	1, 343	49. 56
Towns.....	4	4	-----	-----	4	11. 73
ALLEGHANY.....	1, 028	807	2	219	1, 004	47. 81
County.....	521	302	-----	219	497	23. 67
Towns.....	507	505	2	-----	507	69. 31
AMELIA.....	45	25	-----	20	28	3. 12
County.....	45	25	-----	20	28	3. 12
AMHERST.....	214	172	-----	42	171	8. 99
County.....	177	135	-----	42	138	7. 26
Towns.....	37	37	-----	-----	33	37. 67
APPOMATTOX.....	20	-----	-----	20	19	2. 26
County.....	19	-----	-----	19	19	2. 26
Towns.....	1	-----	-----	1	-----	-----
ARLINGTON.....	2, 466	2, 026	-----	440	2, 264	75. 72
County.....	2, 466	2, 026	-----	440	2, 264	75. 72
AUGUSTA.....	1, 309	1, 145	-----	164	907	23. 38
County.....	969	805	-----	164	611	15. 75
Towns.....	340	340	-----	-----	296	47. 54
BATH.....	91	43	-----	48	91	10. 83
County.....	91	43	-----	48	91	10. 83
BEDFORD.....	689	521	168	-----	655	22. 52
County.....	211	43	-----	168	204	7. 01
Towns.....	478	478	-----	-----	451	121. 47
BLAND.....	126	97	-----	29	29	4. 75
County.....	126	97	-----	29	29	4. 75
BOTETOURT.....	352	295	-----	57	334	21. 61
County.....	352	295	-----	57	334	21. 61
BRUNSWICK.....	474	437	-----	37	415	20. 26
County.....	332	295	-----	37	319	15. 57
Towns.....	142	142	-----	-----	96	58. 93
BUCHANAN.....	687	593	-----	94	662	38. 94
County.....	686	593	-----	93	661	38. 88
Towns.....	1	-----	-----	1	1	1. 23
BUCKINGHAM.....	175	130	-----	45	174	13. 07
County.....	173	130	-----	43	172	12. 92
Towns.....	2	-----	-----	2	2	4. 62
CAMPBELL.....	661	521	15	125	595	25. 87
County.....	468	349	-----	119	423	18. 39
Towns.....	193	172	15	6	172	56. 23
CAROLINE.....	49	14	-----	35	49	3. 21
County.....	35	-----	-----	35	35	2. 29
Towns.....	14	14	-----	-----	14	24. 18

¹ Not computed.

* Omission from table 5 of any civil division listed in tables 1 or 3 indicates no debt reported for such division.

1862 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
CARROLL.....	\$423	\$384		\$39	\$418	\$18.74
County.....	421	382		39	416	18.65
Towns.....	2	2			2	4.12
CHARLES CITY.....	175	155		20	165	33.67
County.....	175	155		20	165	33.67
CHARLOTTE.....	587	536		51	527	32.81
County.....	586	536		50	526	32.75
Towns.....	1			1	1	0.65
CHESTERFIELD.....	344	207		137	333	12.33
County.....	195	67		128	190	7.04
Towns.....	98	90		8	92	39.47
Other civil divisions.....	51	50		1	51	(¹)
CLARKE.....	192	133		59	188	26.11
County.....	118	65		53	114	15.83
Towns.....	74	68		6	74	52.15
CRAWFORD.....	53	35		18	49	13.76
County.....	53	35		18	49	13.76
CULPEPER.....	311	269		42	300	22.56
County.....	219	179		40	208	15.64
Towns.....	92	90		2	92	38.67
CUMBERLAND.....	119	89		30	119	15.79
County.....	119	89		30	119	15.79
DICKENSON.....	450	381		69	440	26.51
County.....	422	353		69	412	24.52
Towns.....	28	28			28	38.41
DINWIDDIE.....	197	158		39	144	8.37
County.....	197	158		39	144	8.37
ELIZABETH CITY.....	675	552		123	523	25.64
County.....	560	455		105	439	21.62
Towns.....	115	97		18	84	28.42
ESSEX.....	70	55		15	30	4.30
County.....	51	40		11	11	1.58
Towns.....	19	15		4	19	44.50
FAIRFAX.....	1,413	1,297		116	909	35.10
County.....	1,111	995		116	631	24.86
Towns.....	302	302			278	60.04
FAUQUIER.....	420	251	\$94	75	406	19.27
County.....	291	137		64	187	8.87
Towns.....	219	114	94	11	219	102.48
FLOYD.....	153	97		56	147	12.57
County.....	153	97		56	147	12.57
FLUVANNA.....	25			25	25	3.35
County.....	25			25	25	3.35
FRANKLIN.....	249	154		95	240	9.86
County.....	108	32		76	99	4.07
Towns.....	141	122		19	141	83.38
FREDERICK.....	109			109	90	6.77
County.....	109			109	90	6.77
GILES.....	360	261		99	333	25.62
County.....	338	250		88	311	23.92
Towns.....	22	11		11	22	9.62

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GLOUCESTER.....	\$33			\$33	\$33	\$2.99
County.....	33			33	33	2.99
GOOCHLAND.....	27			27	27	3.39
County.....	27			27	27	3.39
GRAYSON.....	461	\$419		42	436	21.69
County.....	129	104		25	125	6.22
Towns.....	332	315		17	311	60.91
GREENE.....	31	4		27	31	5.18
County.....	31	4		27	31	5.18
GREENSVILLE.....	131	110		21	91	6.64
County.....	101	80		21	82	5.99
Towns.....	30	30			9	4.20
HALIFAX.....	737	631		106	630	15.26
County.....	168	67		101	139	3.37
Towns.....	569	564		5	491	83.18
HANOVER.....	206	120	\$2	84	194	11.41
County.....	84			84	84	4.94
Towns.....	122	120	2		110	84.81
HENRICO.....	1,379	1,251		128	1,300	40.37
County.....	875	751		124	796	24.72
Other civil divisions.....	504	500		4	504	(1)
HENRY.....	464	418		46	458	22.02
County.....	464	418		46	458	22.02
HIGHLAND.....	41	8		33	39	8.62
County.....	41	8		33	39	8.62
ISLE OF WIGHT.....	133	73		60	121	9.02
County.....	120	60		60	110	8.20
Towns.....	13	13			11	7.10
JAMES CITY.....	160	147		13	144	18.46
County.....	160	147		13	144	18.46
KING AND QUEEN.....	16			16	16	2.10
County.....	16			16	16	2.10
KING GEORGE.....	16	3		13	13	2.45
County.....	16	3		13	13	2.45
KING WILLIAM.....	146	120		26	128	16.14
County.....	67	41		26	58	7.31
Towns.....	79	79			70	37.96
LANCASTER.....	69	40		29	29	3.26
County.....	69	40		29	29	3.26
LEE.....	848	646		202	783	25.02
County.....	769	571		198	710	22.68
Towns.....	79	75		4	73	30.49
LOUDOUN.....	411	248		163	411	20.70
County.....	268	105		163	268	13.50
Towns.....	143	143			143	41.83
LOUISA.....	119	63		56	116	8.11
County.....	81	30		51	78	5.45
Towns.....	38	33		5	38	53.00
LUNENBURG.....	640	574		66	526	37.42
County.....	353	294		59	249	17.71
Towns.....	287	280		7	277	119.35

1 Not computed.

1864 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MADISON.....	\$275	\$244		\$31	\$268	\$29.94
County.....	275	244		31	268	29.94
MATHEWS.....	86			86	86	10.91
County.....	86			86	86	10.91
MECKLENBURG.....	737	640		97	648	19.70
County.....	362	272		90	354	10.76
Towns.....	375	368		7	294	62.62
MIDDLESEX.....	58	27		31	57	7.84
County.....	46	15		31	46	6.32
Towns.....	12	12			11	25.46
MONTGOMERY.....	307	261		46	280	14.14
County.....	175	132		43	167	8.43
Towns.....	132	129		3	113	27.91
NANSEMOND.....	493	374		119	451	19.61
County.....	493	374		119	451	19.61
NELSON.....	138	75		63	105	6.42
County.....	138	75		63	105	6.42
NEW KENT.....	54	20		34	53	12.33
County.....	54	20		34	53	12.33
NORFOLK.....	3,781	3,682		99	2,781	87.45
County.....	3,350	3,251		99	2,394	75.28
Other civil divisions.....	431	431			387	(¹)
NORTHAMPTON.....	681	567	\$24	90	651	34.81
County.....	311	237		74	311	16.63
Towns.....	370	330	24	16	340	118.14
NORTHUMBERLAND.....	61	40		21	18	1.62
County.....	61	40		21	18	1.62
NOTTOWAY.....	503	395		108	471	31.40
County.....	166	127		39	149	9.93
Towns.....	337	268		69	322	68.82
ORANGE.....	388	357		31	317	26.26
County.....	170	139		31	117	9.69
Towns.....	218	218			200	108.52
PAGE.....	282	246		36	249	16.71
County.....	177	141		36	174	11.68
Towns.....	105	105			75	20.28
PATRICK.....	166	90		76	160	10.13
County.....	120	50		70	120	7.60
Towns.....	46	40		6	40	68.03
PITTSYLVANIA.....	1,005	900		105	754	12.10
County.....	894	790		104	649	10.42
Towns.....	111	110		1	105	58.99
POWHATAN.....	19	10		9	19	3.09
County.....	19	10		9	19	3.09
PRINCE EDWARD.....	521	490		31	230	15.84
County.....	242	211		31	230	15.84
Towns.....	279	279				
PRINCE GEORGE.....	83	36		47	58	5.63
County.....	83	36		47	58	5.63

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
PRINCESS ANNE.....	\$1,822	\$1,773	-----	\$49	\$1,677	\$100.42
County.....	1,036	1,017	-----	19	946	56.65
Towns.....	786	756	-----	30	731	425.25
PRINCE WILLIAM.....	212	183	-----	29	193	13.79
County.....	141	112	-----	29	131	9.36
Towns.....	71	71	-----	-----	62	28.96
PULASKI.....	712	511	\$176	25	687	32.41
County.....	264	243	-----	21	239	11.27
Towns.....	448	268	176	4	448	57.41
RAPPAHANNOCK.....	83	68	-----	15	73	9.46
County.....	83	68	-----	15	73	9.46
RICHMOND.....	75	40	-----	35	35	5.09
County.....	75	40	-----	35	35	5.09
ROANOKE.....	719	528	-----	191	641	16.91
County.....	274	111	-----	163	269	7.10
Towns.....	445	417	-----	28	372	44.06
ROCKBRIDGE.....	392	333	-----	59	324	15.50
County.....	61	33	-----	28	55	2.63
Towns.....	331	300	-----	31	269	63.16
ROCKINGHAM.....	254	128	-----	126	243	8.18
County.....	119	-----	-----	119	119	4.01
Towns.....	135	128	-----	7	124	30.55
RUSSELL.....	642	556	-----	86	598	23.04
County.....	642	556	-----	86	598	23.04
SCOTT.....	1,149	910	-----	239	1,090	45.08
County.....	1,121	882	-----	239	1,065	44.04
Towns.....	28	28	-----	-----	25	16.69
SHENANDOAH.....	439	372	-----	67	412	19.95
County.....	64	-----	-----	64	61	2.95
Towns.....	375	372	-----	3	351	64.93
SMYTH.....	425	297	-----	128	372	14.53
County.....	263	166	-----	97	220	8.59
Towns.....	162	131	-----	31	152	19.41
SOUTHAMPTON.....	606	494	-----	112	563	20.95
County.....	240	129	-----	111	229	8.52
Towns.....	366	365	-----	1	334	70.64
SPOTSYLVANIA.....	85	73	-----	12	70	6.96
County.....	85	73	-----	12	70	6.96
STAFFORD.....	128	62	-----	66	128	15.90
County.....	128	62	-----	66	128	15.90
SURRY.....	85	63	-----	22	79	11.13
County.....	85	63	-----	22	79	11.13
SUSSEX.....	202	184	2	16	163	13.47
County.....	134	118	-----	16	103	8.51
Towns.....	68	66	2	-----	60	22.21
TAZEWELL.....	1,543	1,426	-----	117	1,481	44.47
County.....	1,188	1,103	-----	85	1,156	34.71
Towns.....	355	323	-----	32	325	32.65
WARREN.....	340	185	97	58	325	38.97
County.....	158	134	-----	24	149	17.87
Towns.....	182	51	97	34	176	72.61
WARWICK.....	65	56	-----	9	27	3.06
County.....	65	56	-----	9	27	3.06

1866 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WASHINGTON.....	\$917	\$716	\$5	\$196	\$869	\$25.48
County.....	728	535		193	689	20.21
Towns.....	189	181	5	3	180	33.46
WESTMORELAND.....	149	84	10	55	110	12.95
County.....	94	47		47	55	6.47
Towns.....	55	37	10	8	55	59.27
WISE.....	4,220	3,959		261	3,686	70.88
County.....	3,078	2,931		147	2,604	50.08
Towns.....	1,142	1,028		114	1,082	82.02
WYTHE.....	155	132		23	140	6.73
County.....	18			18	18	.87
Towns.....	137	132		5	122	32.42
YORK.....	87	70		17	65	8.45
County.....	87	70		17	65	8.45
Independent cities:						
Alexandria.....	2,053	1,988		65	1,816	75.20
Bristol.....	1,353	1,202		151	1,323	143.80
Buena Vista.....	133	128		5	133	33.25
Charlottesville.....	3,040	3,006		43	2,436	152.25
Clifton Forge.....	898	887		11	771	110.14
Danville.....	3,426	3,316		100	3,305	147.54
Fredericksburg.....	413	375		38	412	58.86
Hampton.....	661	572		89	517	80.78
Harrisonburg.....	847	753		94	827	110.27
Hopewell.....	2,167	2,000		167	2,071	159.31
Lynchburg.....	5,825	5,775		50	4,291	103.65
Martinsville.....	1,010	701		309	1,001	120.60
Newport News.....	6,324	6,574		250	6,126	177.99
Norfolk.....	44,558	40,183		4,375	35,384	272.79
Petersburg.....	5,013	4,511		502	3,612	122.44
Portsmouth.....	10,005	9,000		1,005	8,406	183.92
Radford.....	814	740		74	736	113.23
Richmond.....	38,627	38,197		430	28,708	155.68
Roanoke.....	8,264	8,204		60	7,158	100.53
South Norfolk.....	1,003	958		45	953	120.63
Staunton.....	1,533	1,516		17	1,350	110.66
Suffolk.....	1,048	945		103	1,037	99.71
Williamsburg.....	204	192		12	171	42.75
Winchester.....	785	773		12	785	68.28

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1931

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$152,463	\$143,455	\$427	\$8,581	\$124,021	\$135.14
30,000 population and over	114,103	107,933	-----	6,170	90,073	177.72
Richmond.....	38,627	38,197	-----	430	28,708	155.68
Norfolk.....	44,558	40,183	-----	4,375	35,384	272.79
Roanoke.....	8,264	8,204	-----	60	7,153	100.53
Portsmouth.....	10,005	9,000	-----	1,005	8,406	183.92
Lynchburg.....	5,825	5,775	-----	50	4,291	103.65
Newport News.....	6,824	6,574	-----	250	6,126	177.99
8,000 to 30,000 population	21,437	19,958	-----	1,479	18,736	119.60
Petersburg.....	5,013	4,511	-----	502	3,612	122.44
Alexandria.....	2,053	1,988	-----	65	1,516	75.20
Danville.....	3,426	3,316	-----	110	3,305	147.64
Charlottesville.....	3,049	3,006	-----	43	2,436	152.25
Hopewell.....	2,167	2,000	-----	167	2,071	159.31
Staunton.....	1,533	1,516	-----	17	1,350	110.66
Winchester.....	735	773	-----	12	765	68.26
Suffolk.....	1,048	945	-----	103	1,037	99.71
Bristol.....	1,353	1,202	-----	151	1,323	143.80
Martinsville.....	1,010	701	-----	309	1,001	120.60
2,500 to 8,000 population	10,884	10,048	207	629	9,676	72.82
South Norfolk.....	1,003	958	-----	45	953	120.63
Harrisonburg.....	847	753	-----	94	827	110.27
Pulaski.....	443	263	176	4	443	61.80
Clifton Forge.....	898	887	-----	11	771	110.14
Fredericksburg.....	413	375	-----	38	412	58.86
Covington.....	507	505	2	-----	507	77.55
Radford.....	814	740	-----	74	736	113.23
Hampton.....	661	572	-----	89	517	80.78
Waynesboro.....	340	340	-----	-----	296	47.54
South Boston.....	559	554	-----	5	483	99.77
Salem.....	295	270	-----	25	239	49.45
Marion.....	99	82	-----	17	89	21.41
Buena Vista.....	133	128	-----	5	133	33.25
Williamsburg.....	204	192	-----	12	171	42.75
Big Stone Gap.....	181	160	-----	21	181	46.32
Bluefield.....	156	153	-----	3	153	39.17
Lexington.....	329	298	-----	31	268	71.43
Bedford.....	478	478	-----	-----	451	121.47
Vinton.....	150	147	-----	3	133	36.84
Appalachia.....	246	177	-----	69	246	68.43
Wytheville.....	100	95	-----	5	87	26.15
Farmville.....	279	279	-----	-----	-----	-----
Norton.....	505	484	-----	21	450	146.25
Saltville.....	33	24	-----	9	33	11.13
Phoebus.....	115	97	-----	18	84	28.42
Franklin.....	281	281	-----	-----	249	84.98
Abingdon.....	118	111	5	2	118	41.01
Galax.....	327	315	-----	12	306	120.28
Cape Charles.....	370	330	24	16	340	134.55
Less than 2,500 population	6,039	5,516	220	303	5,536	45.61

1868 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
Grand total.....	\$181,242	\$119,115	\$81,930	\$74.49	\$50.33	\$39.09
State government.....	25,983	21,756	22,043	10.68	9.19	10.46
Counties.....	30,296	22,102	5,544	17.46	12.66	3.31
Independent cities.....	113,329	68,507	29,405	188.77	106.76	64.67
Towns.....	10,692	6,516	3,644	52.42	36.34	22.31
Other civil divisions.....	942	234	1,294	(1)	(1)	(1)
COUNTIES						
Accomac.....	567	197	62	15.75	5.66	1.63
Albemarle.....	1,347	1,820	56	49.70	69.97	1.86
Alleghany.....	1,004	767	175	47.81	49.09	11.97
Amelia.....	28	6	-----	3.12	.58	-----
Amherst.....	171	237	147	8.99	11.85	7.61
Appomattox.....	19	8	-----	2.26	.81	.05
Arlington.....	2,264	207	27	75.72	11.60	2.34
Augusta.....	907	971	110	23.38	27.56	3.34
Bath.....	91	49	26	10.83	7.70	3.83
Bedford.....	655	512	276	22.52	16.55	9.35
Bland.....	29	10	2	4.75	1.73	.31
Botetourt.....	334	134	48	21.61	8.06	2.66
Brunswick.....	415	398	196	20.26	18.54	9.99
Buchanan.....	662	3	2	38.94	.16	.13
Buckingham.....	174	125	6	13.07	8.43	.41
Campbell.....	595	618	67	25.87	22.35	2.73
Caroline.....	49	14	3	3.21	.87	.20
Carroll.....	418	295	10	18.74	13.84	.46
Charles City.....	165	2	-----	33.67	.47	.05
Charlotte.....	527	559	146	32.81	31.06	9.19
Chesterfield.....	333	74	14	12.33	3.49	.64
Clarke.....	188	132	123	26.11	18.37	16.49
Craig.....	49	-----	2	13.76	.09	.47
Culpeper.....	300	256	68	22.56	19.29	5.04
Cumberland.....	119	107	43	15.79	11.79	4.60
Dickenson.....	440	505	1	26.51	34.42	.15
Dinwiddie.....	144	207	109	8.37	11.66	7.03
Elizabeth City.....	523	511	315	25.64	20.28	14.45
Essex.....	30	7	8	4.30	.83	.91
Fairfax.....	909	699	12	35.10	31.06	.55
Fauquier.....	406	112	131	19.27	5.13	5.84
Floyd.....	147	201	1	12.57	15.35	.07
Fluvanna.....	25	5	5	3.35	.54	.60
Franklin.....	240	197	109	9.86	7.48	4.08
Frederick.....	90	38	14	6.77	3.01	1.13
Giles.....	333	335	38	25.62	28.00	3.21
Gloucester.....	33	17	5	2.99	1.45	.39
Goochland.....	27	6	-----	3.39	.65	-----
Grayson.....	436	221	28	21.69	11.13	1.33
Greene.....	31	8	2	5.18	1.22	.36
Greensville.....	91	141	136	6.64	12.14	10.78
Halifax.....	630	697	239	15.26	16.71	5.84
Hanover.....	194	172	20	11.41	9.40	1.18
Henrico.....	1,300	66	355	40.37	3.08	13.43
Henry.....	458	1,147	323	22.02	55.44	17.48
Highland.....	39	10	20	8.62	1.96	3.81
Isle of Wight.....	121	118	22	9.02	8.19	1.44
James City.....	144	44	45	18.46	7.10	6.83
King and Queen.....	16	3	-----	2.10	.35	-----
King George.....	13	18	-----	2.45	3.11	-----

¹ Not computed.

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
COUNTIES—continued						
King William.....	\$128	\$63	\$13	\$16.14	\$7.22	\$1.46
Lancaster.....	29	7	4	3.26	.66	.39
Lee.....	783	269	392	25.02	10.49	15.61
Loudoun.....	411	189	59	20.70	9.17	2.77
Louisa.....	116	33	33	8.11	1.93	2.01
Lunenburg.....	526	122	25	37.42	7.68	1.93
Madison.....	268	246	-----	29.94	25.66	.03
Mathews.....	86	25	12	10.91	2.98	1.29
Mecklenburg.....	648	677	543	19.70	21.29	18.26
Middlesex.....	57	37	13	7.84	4.56	1.48
Montgomery.....	280	290	106	14.14	15.34	5.99
Nansemond.....	451	34	347	19.61	1.67	12.33
Nelson.....	105	100	5	6.42	5.72	.31
New Kent.....	53	6	6	12.33	1.30	1.18
Norfolk.....	2,781	1,309	487	87.45	20.08	10.96
Northampton.....	651	388	91	34.81	21.38	5.16
Northumberland.....	18	1	1	1.62	.11	.08
Nottoway.....	471	362	85	31.40	25.23	6.16
Orange.....	317	290	96	26.26	21.75	6.94
Page.....	249	165	78	16.71	11.02	5.43
Patrick.....	160	12	46	10.13	.71	2.58
Pittsylvania.....	754	524	152	12.10	9.04	2.90
Powhatan.....	19	-----	27	3.09	-----	4.39
Prince Edward.....	230	221	192	15.84	14.82	13.45
Prince George.....	58	22	11	5.63	1.40	1.42
Princess Anne.....	1,677	289	14	100.42	20.39	1.22
Prince William.....	193	122	16	13.79	8.66	1.26
Pulaski.....	687	489	283	32.41	28.56	15.64
Rappahannock.....	73	90	38	9.46	11.20	4.78
Richmond.....	35	7	4	5.09	.96	.50
Roanoke.....	641	403	193	16.91	16.85	9.28
Rockbridge.....	324	229	237	15.50	11.12	11.20
Rockingham.....	243	194	399	8.18	6.47	11.28
Russell.....	598	654	334	23.04	23.68	13.25
Scott.....	1,090	878	8	45.08	35.07	.34
Shenandoah.....	412	118	83	19.95	5.64	3.92
Smyth.....	372	277	225	14.53	12.28	10.53
Southampton.....	563	944	92	20.95	33.85	3.35
Spotsylvania.....	70	180	138	6.96	16.74	13.54
Stafford.....	128	74	70	15.90	9.06	8.67
Surry.....	79	61	9	11.13	6.50	.82
Sussex.....	163	161	82	13.47	12.52	5.78
Tazewell.....	1,481	1,402	617	44.47	49.05	24.25
Warren.....	325	284	112	38.97	31.82	13.04
Warwick.....	27	39	4	3.06	3.45	.59
Washington.....	869	645	167	25.48	19.93	4.91
Westmoreland.....	110	100	15	12.95	9.57	1.43
Wise.....	3,686	2,717	853	70.88	54.70	21.95
Wythe.....	140	116	118	6.73	5.73	5.78
York.....	65	1	-----	8.45	.07	-----
INDEPENDENT CITIES						
Alexandria.....	1,816	828	782	75.20	45.35	50.18
Bristol.....	1,323	653	287	143.80	97.11	45.92
Buena Vista.....	133	105	82	33.25	26.88	25.12
Charlottesville.....	2,436	541	475	152.25	49.48	70.24
Clifton Forge.....	771	578	419	110.14	93.78	72.81

1870 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1931	1922	1912	1931	1922	1912
INDEPENDENT CITIES—CON.						
Danville.....	\$3,305	\$1,313	\$1,476	\$147.54	\$59.16	\$75.57
Fredericksburg.....	412	299	287	58.86	50.88	48.86
Hampton ¹	517	152	-----	80.78	24.77	-----
Harrisonburg ¹	827	562	-----	110.27	95.73	-----
Hopewell ¹	2,071	88	-----	159.31	62.63	-----
Lynchburg.....	4,291	2,585	2,716	103.65	85.53	86.83
Martinsville ¹	1,001	-----	-----	120.60	-----	-----
Newport News.....	6,126	2,039	570	177.99	57.29	27.94
Norfolk.....	35,384	25,991	8,232	272.79	208.07	96.84
Petersburg.....	3,612	2,792	776	122.44	86.10	31.21
Portsmouth.....	8,406	6,628	1,822	183.92	117.32	49.92
Radford.....	736	478	116	113.23	103.33	27.69
Richmond.....	28,708	16,465	9,129	155.68	92.20	68.55
Roanoke.....	7,158	4,499	1,570	100.53	83.08	40.03
South Norfolk ¹	953	357	-----	120.63	46.17	-----
Staunton.....	1,350	712	471	110.66	67.04	42.25
Suffolk ¹	1,037	528	-----	99.71	55.36	-----
Williamsburg ¹	171	129	-----	42.75	52.40	-----
Winchester.....	785	185	195	68.26	26.82	33.23

¹ Made independent of county organization between 1912 and 1922.

² Made independent of county organization since 1922.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property	Other prop- erty					
State total.....	\$2,353,639	\$1,178,329	\$964,485	\$210,825	\$1,826,263	\$864,963	\$967.38	\$771.69	\$406.28
Counties.....	1,003,267	504,617	365,009	133,641	848,828	506,114	584.07	492.12	237.72
Independent cities.....	1,219,360	673,605	468,474	77,281	841,560	358,849	1,708.31	1,311.42	789.26
COUNTIES									
Accomac.....	18,687	10,620	7,020	1,047	18,078	8,418	519.08	519.55	221.68
Albemarle.....	20,515	7,812	9,569	3,134	16,079	11,769	757.01	618.29	388.08
Alleghany.....	20,803	8,905	9,362	2,536	14,664	6,623	990.62	938.15	452.51
Amelia.....	4,198	2,529	1,272	397	4,082	1,975	467.54	404.97	226.43
Amherst.....	6,565	2,794	1,889	1,882	5,545	4,258	345.16	277.45	220.84
Appomattox.....	4,498	1,979	1,431	1,068	3,577	2,068	535.35	382.69	232.27
Arlington.....	32,395	20,283	10,097	2,015	15,446	6,352	1,083.44	865.59	553.97
Augusta.....	31,722	15,640	13,262	2,820	24,585	16,787	817.58	697.54	508.64
Bath.....	7,805	4,382	2,892	531	6,287	3,020	929.17	984.05	441.31
Bedford.....	18,980	9,860	5,728	3,392	15,359	8,339	652.44	496.12	282.21

¹ Includes \$131,001,914 for 1931 and \$135,874,943 for 1922, valuation of certain personal property, taxed for State purposes only; not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property	Other prop- erty					
COUNTIES—contd.									
Bland.....	\$2,072	\$1,164	\$743	\$165	\$1,732	\$1,036	\$339.67	\$303.42	\$201.07
Botetourt.....	9,793	4,417	2,985	2,391	8,981	6,410	633.56	542.42	357.89
Brunswick.....	10,753	6,257	3,043	1,453	10,424	6,425	524.90	485.21	328.14
Buchanan.....	5,575	3,560	1,496	519	3,661	4,620	327.94	225.37	350.21
Buckingham.....	4,192	2,649	1,358	185	3,985	2,856	314.83	267.73	187.85
Campbell.....	11,749	5,176	3,263	3,310	16,211	8,454	510.83	586.00	343.12
Caroline.....	7,409	3,232	2,710	1,467	5,911	3,076	485.42	370.53	185.33
Carroll.....	5,806	1,717	2,653	1,436	3,872	2,004	260.36	181.57	92.31
Charles City.....	2,610	1,407	1,015	188	2,033	1,357	532.65	424.21	255.05
Charlotte.....	6,711	3,534	1,735	1,442	6,776	4,503	417.84	376.63	282.71
Chesterfield.....	28,586	14,744	10,996	2,846	21,582	10,070	1,058.74	1,018.49	455.46
Clarke.....	6,981	3,740	2,704	537	7,502	3,798	969.58	1,047.10	508.58
Craig.....	2,079	1,080	828	171	1,793	1,459	583.66	437.33	300.99
Culpeper.....	10,064	5,083	3,703	1,278	8,220	5,370	756.69	618.41	398.60
Cumberland.....	2,379	1,633	636	110	2,423	1,690	315.73	265.92	182.47
Dickenson.....	5,332	3,377	1,037	918	6,073	3,617	321.20	414.28	373.98
Dinwiddie.....	8,930	4,128	1,688	3,114	11,144	4,571	519.19	626.26	295.59
Elizabeth City.....	9,079	5,922	2,287	870	7,764	7,468	445.05	307.88	342.63
Essex.....	2,847	1,553	1,269	25	2,192	1,688	408.11	256.66	185.43
Fairfax.....	21,946	11,371	7,525	3,050	14,748	9,493	847.34	655.13	448.37
Fauquier.....	21,140	11,151	8,536	1,453	17,771	12,046	1,003.27	812.61	534.76
Floyd.....	3,044	1,480	1,538	26	2,490	1,405	260.22	189.86	99.74
Fluvanna.....	4,190	1,443	1,093	1,654	3,090	2,060	561.21	359.16	247.47
Franklin.....	7,043	3,485	2,766	792	5,942	3,150	289.39	226.06	118.18
Frederick.....	8,412	4,476	3,359	577	6,861	5,171	632.48	550.61	404.43
Giles.....	10,766	1,953	1,626	7,187	6,734	3,270	828.15	562.46	274.91
Gloucester.....	5,631	3,247	2,322	62	3,908	2,123	511.03	328.58	170.19
Goochland.....	5,122	2,229	1,864	1,029	3,799	2,623	644.03	428.58	283.93
Grayson.....	3,801	1,824	1,892	85	3,536	1,563	189.10	178.46	75.05
Greene.....	1,705	917	779	9	1,602	1,023	285.12	251.46	142.62
Greensville.....	7,549	2,851	3,527	1,171	6,397	3,111	551.02	551.20	247.20
Halifax.....	17,962	10,603	5,781	1,578	18,924	9,342	435.09	453.62	228.03
Hanover.....	11,061	4,860	4,248	1,953	8,319	5,426	650.30	454.18	315.45
Henrico.....	42,401	26,431	12,665	3,305	24,701	20,679	1,316.80	1,145.57	783.16
Henry.....	8,616	2,952	4,763	901	7,292	3,465	414.23	352.36	187.74
Highland.....	3,952	2,568	1,369	15	3,644	3,224	873.37	739.06	606.27
Isle of Wight.....	6,206	2,520	2,764	922	7,360	4,726	462.82	509.97	304.45
James City.....	3,094	1,462	828	804	2,353	2,324	396.67	383.35	355.73
King and Queen.....	2,335	1,456	865	14	2,249	1,428	306.51	245.52	147.63
King George.....	2,036	1,383	622	31	1,823	914	384.37	316.30	143.23
King William.....	4,526	2,095	2,118	313	3,415	2,107	570.82	398.67	245.02
Lancaster.....	3,578	1,952	1,556	70	3,168	1,820	402.20	324.66	181.74
Lee.....	6,742	2,942	2,054	1,746	6,006	4,867	215.40	234.01	193.65
Loudoun.....	23,776	11,483	11,801	492	20,134	13,289	1,197.66	978.46	627.82
Louisa.....	6,821	2,962	2,828	1,031	5,639	3,891	476.69	327.48	234.42
Lunenburg.....	7,101	3,751	2,206	1,144	6,869	2,578	505.12	432.09	196.41
Madison.....	4,401	2,665	1,674	62	4,579	2,605	491.62	477.21	259.05
Mathews.....	2,804	1,429	1,346	29	2,188	1,251	355.66	259.05	136.84
Mecklenburg.....	14,516	6,902	6,388	1,226	13,785	5,805	441.22	433.64	195.21
Middlesex.....	3,211	1,770	1,397	44	2,699	1,611	441.50	330.90	177.89
Montgomery.....	12,168	4,367	4,621	3,180	8,004	5,206	614.55	422.71	293.66
Nansemond.....	10,956	5,882	2,663	2,411	9,333	9,020	476.35	457.29	320.77
Nelson.....	9,649	3,813	3,782	1,954	8,308	5,473	584.22	477.65	320.77
New Kent.....	3,137	1,542	857	738	2,433	1,353	729.53	535.69	289.03
Norfolk.....	26,212	17,201	6,084	2,927	45,424	24,902	824.28	696.70	560.74
Northampton.....	13,267	5,892	5,363	2,012	10,970	5,473	709.47	604.25	310.71
Northumberland.....	5,653	2,532	3,074	47	5,145	2,832	510.15	439.41	255.65
Nottoway.....	9,038	4,076	2,914	2,048	8,157	4,171	602.53	568.79	301.82
Orange.....	10,982	4,425	5,151	1,406	9,789	4,911	909.86	734.93	356.35
Page.....	8,977	3,376	4,196	1,406	6,277	3,376	602.48	420.42	236.68

1872 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES AND INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION			
	1931				1922	1912	1931	1922	1912
	Total	Real property and improve- ments	Personal property	Other prop- erty					
COUNTIES—contd.									
Patrick.....	\$3,597	\$2,078	\$1,413	\$106	\$3,080	\$1,959	\$227.85	\$182.80	\$110.18
Pittsylvania.....	24,285	14,520	7,025	2,740	22,487	10,085	389.81	387.84	193.05
Powhatan.....	2,502	1,804	554	144	2,574	1,556	407.29	386.01	255.20
Prince Edward.....	9,149	4,115	3,148	1,886	7,409	4,436	630.10	497.39	310.93
Prince George.....	7,736	4,966	1,472	1,298	8,533	3,014	750.27	534.16	382.64
Princess Anne.....	10,407	6,665	2,670	1,072	7,863	5,207	623.17	555.01	447.64
Prince William.....	8,750	4,033	2,902	1,815	6,960	4,956	625.00	494.29	402.27
Pulaski.....	12,302	4,787	5,583	1,932	8,396	4,879	580.28	490.70	269.51
Rappahannock.....	3,003	2,297	1,581	25	3,713	2,221	505.77	459.75	276.14
Richmond.....	2,433	1,323	1,076	34	1,969	1,134	353.74	264.68	150.73
Roanoke.....	33,720	16,804	13,511	3,405	17,885	8,785	889.71	747.91	421.29
Rockbridge.....	19,292	8,806	8,296	2,190	13,583	7,576	923.06	658.54	357.83
Rockingham.....	24,027	13,154	9,646	1,227	21,239	17,207	809.74	706.66	486.77
Russell.....	8,585	4,034	2,852	1,699	8,782	4,576	330.74	317.76	181.29
Scott.....	5,425	2,579	1,062	1,784	5,369	3,816	224.35	214.66	167.84
Shenandoah.....	13,769	6,553	6,253	963	10,917	6,820	666.62	524.67	322.23
Smyth.....	9,913	3,746	4,997	1,170	7,634	4,733	387.23	337.97	221.52
Southampton.....	12,770	6,166	4,788	1,816	14,491	7,597	475.25	519.79	277.05
Spotsylvania.....	4,271	1,887	1,531	853	4,542	2,180	424.72	423.15	214.60
Stafford.....	3,741	1,793	910	1,038	2,493	1,323	464.72	307.30	163.97
Surry.....	3,726	2,075	1,559	92	4,384	2,529	525.08	471.14	249.96
Sussex.....	8,404	3,617	2,859	1,928	6,888	4,383	694.55	536.68	309.14
Tazewell.....	14,794	5,449	6,946	2,399	13,685	7,238	444.26	478.73	284.35
Warren.....	4,753	1,926	1,898	929	3,806	2,436	569.90	404.31	283.56
Warwick.....	8,233	4,597	2,121	1,515	5,583	3,138	932.50	489.50	489.27
Washington.....	10,822	5,279	3,379	2,164	9,720	6,083	317.36	300.21	178.53
Westmoreland.....	3,679	2,267	1,341	71	3,060	1,850	432.98	292.01	198.13
Wise.....	19,169	9,759	6,040	3,370	18,435	10,799	368.63	371.11	277.79
Wythe.....	10,909	4,365	5,008	1,536	8,623	7,007	524.47	426.51	343.97
York.....	3,659	2,277	1,113	269	3,079	1,404	475.63	379.27	178.95
INDEPENDENT CITIES									
Alexandria.....	31,423	17,534	10,771	3,118	14,925	8,046	1,301.21	817.90	516.11
Bristol.....	10,546	6,350	3,576	620	6,997	3,666	1,146.30	1,039.87	540.05
Buena Vista.....	2,717	1,164	1,326	227	2,323	1,087	679.25	593.95	308.55
Charlottesville.....	26,325	14,395	11,175	755	13,597	4,038	1,645.31	1,244.47	587.94
Clifton Forge.....	6,645	3,616	1,910	1,120	4,496	2,371	949.29	729.37	367.52
Danville.....	38,029	19,054	18,103	872	37,557	14,465	1,697.72	1,692.77	740.43
Fredericksburg.....	10,918	5,582	4,733	603	7,793	3,138	1,559.71	1,324.85	511.50
Hampton ¹	6,911	2,901	3,086	924	5,282	-----	1,079.84	860.59	-----
Harrisonburg ¹	9,914	4,371	5,373	170	7,381	-----	1,321.87	1,256.36	-----
Hopewell ¹	31,384	9,508	21,065	811	2,221	-----	2,414.15	1,690.03	-----
Lynchburg.....	74,203	38,074	32,127	4,002	51,880	27,077	1,792.34	1,716.56	865.78
Martinsville ¹	8,706	4,495	4,064	147	-----	-----	1,048.92	-----	-----
Newport News.....	44,265	27,133	12,974	4,158	43,786	11,990	1,286.14	1,230.09	588.10
Norfolk.....	225,100	146,903	58,136	20,061	174,979	66,193	1,735.41	1,400.78	778.69
Petersburg.....	47,503	24,754	20,746	2,003	42,232	16,629	1,610.27	1,302.26	668.41
Portsmouth.....	40,192	27,458	7,774	4,960	41,888	11,877	879.40	741.43	325.44
Radford.....	6,317	3,337	1,607	1,373	5,399	1,903	971.85	1,166.87	424.69
Richmond.....	433,961	230,237	185,359	18,365	274,246	142,301	2,353.37	1,535.64	1,068.45
Roanoke.....	97,600	54,856	31,912	10,832	61,926	33,681	1,370.77	1,143.62	858.79
South Norfolk ¹	8,442	6,274	1,740	428	6,122	-----	1,068.61	792.59	-----
Staunton.....	17,723	6,922	10,262	539	11,299	6,218	1,452.70	1,056.69	557.86
Suffolk ¹	17,765	8,206	8,912	647	11,929	-----	1,708.17	1,250.66	-----
Williamsburg ¹	4,255	1,744	2,395	116	1,517	-----	1,063.75	616.33	-----
Winchester.....	18,516	8,738	9,348	430	11,855	4,169	1,610.09	1,722.33	684.34

¹ Made independent of county organization between 1912 and 1922.

² Made independent of county organization since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
State total.....	\$43,386	\$5,259	\$15,714	\$22,276	\$137	\$33,878	\$13,822	\$1.84	\$1.86	\$1.60
Counties.....	18,816	1,297	15,714	1,668	137	16,512	7,158	1.88	1.95	1.41
Independent cities.....	23,140	2,532	-----	20,608	-----	16,245	6,664	1.90	1.93	1.86
COUNTIES										
Accomac.....	320	33	265	22	-----	298	103	1.71	1.65	1.22
Albemarle.....	452	34	415	3	-----	304	137	2.20	1.89	1.16
Alleghany.....	359	43	282	34	-----	237	124	1.73	1.62	1.87
Amelia.....	66	4	62	-----	-----	62	31	1.57	1.52	1.57
Amherst.....	142	4	134	4	-----	76	71	2.16	1.37	1.67
Appomattox.....	74	4	66	4	-----	71	21	1.65	1.98	1.02
Arlington.....	694	40	635	19	-----	422	126	2.14	2.73	1.98
Augusta.....	495	40	397	58	-----	426	214	1.56	1.73	1.27
Bath.....	120	9	111	-----	-----	120	47	1.54	1.91	1.56
Bedford.....	309	19	256	34	-----	281	120	1.63	1.83	1.44
Bland.....	50	2	48	-----	-----	43	20	2.41	2.48	1.93
Botetourt.....	186	10	171	5	-----	173	94	1.90	1.93	1.47
Brunswick.....	170	8	148	14	-----	228	88	1.58	2.19	1.37
Buchanan.....	214	7	206	1	-----	124	56	3.84	3.39	1.21
Buckingham.....	78	3	73	2	-----	87	37	1.86	2.18	1.30
Campbell.....	204	10	170	24	-----	270	116	1.74	1.67	1.37
Caroline.....	101	8	91	2	-----	94	39	1.36	1.59	1.27
Carroll.....	200	13	171	16	-----	109	30	3.44	2.82	1.50
Charles City.....	56	3	53	-----	-----	52	18	2.15	2.56	1.33
Charlotte.....	137	4	130	3	-----	154	55	2.04	2.27	1.22
Chesterfield.....	330	23	292	8	7	375	118	1.15	1.74	1.17
Clarke.....	81	10	63	8	-----	94	49	1.16	1.25	1.29
Craig.....	40	2	38	-----	-----	37	22	1.92	2.06	1.51
Culpeper.....	175	13	139	23	-----	146	61	1.74	1.78	1.14
Cumberland.....	50	1	49	-----	-----	61	32	2.10	2.52	1.89
Dickenson.....	195	3	183	9	-----	177	49	3.66	2.91	1.35
Dinwiddie.....	156	4	150	2	-----	168	45	1.75	1.51	.98
Elizabeth City.....	204	7	159	38	-----	178	118	2.25	2.29	1.58
Essex.....	51	5	43	3	-----	45	21	1.79	2.05	1.24
Fairfax.....	467	25	418	24	-----	274	125	2.13	1.86	1.32
Fauquier.....	336	28	284	24	-----	297	124	1.59	1.67	1.03
Floyd.....	89	6	82	1	-----	101	27	2.92	4.06	1.92
Fluvanna.....	83	3	79	1	-----	56	30	1.98	1.81	1.46
Franklin.....	165	10	142	13	-----	139	62	2.34	2.34	1.97
Frederick.....	121	10	110	1	-----	106	53	1.44	1.64	1.02
Giles.....	263	6	240	17	-----	154	51	2.44	2.29	1.56
Gloucester.....	88	7	81	-----	-----	68	29	1.56	1.74	1.37
Goochland.....	69	6	63	-----	-----	67	31	1.35	1.76	1.18
Grayson.....	122	9	85	28	-----	139	36	3.21	3.93	2.30
Greene.....	29	2	27	-----	-----	27	13	1.70	1.69	1.27
Greensville.....	147	14	85	48	-----	126	56	1.95	1.97	1.80
Halifax.....	282	18	158	106	-----	336	157	1.57	1.78	1.68
Hanover.....	152	13	124	15	-----	130	79	1.37	1.56	1.46
Henrico.....	529	44	393	-----	92	368	225	1.25	1.49	1.09
Henry.....	177	28	149	-----	-----	210	68	2.05	2.88	1.96

¹ Includes \$1,430,129 for 1931 and \$1,120,948 for 1922, levies on certain personal property, taxed for State purposes only; not distributable by counties.

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TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
COUNTIES—continued										
Highland.....	\$57	\$4	\$52	\$1	-----	\$65	\$32	\$1.44	\$1.78	\$0.99
Isle of Wight.....	152	11	131	10	-----	144	61	2.45	1.96	1.29
James City.....	55	2	53	-----	-----	56	36	1.78	2.38	1.55
King and Queen.....	40	2	38	-----	-----	45	18	1.71	2.00	1.26
King George.....	26	1	25	-----	-----	39	13	1.28	2.14	1.42
King William.....	97	8	53	36	-----	92	28	2.14	2.69	1.33
Lancaster.....	59	3	56	-----	-----	55	17	1.65	1.74	.93
Lee.....	250	6	233	11	-----	200	85	3.71	3.33	1.75
Loudoun.....	301	43	236	22	-----	281	123	1.27	1.40	.93
Louisa.....	110	8	93	9	-----	130	50	1.61	2.31	1.29
Lunenburg.....	153	6	125	22	-----	130	44	2.15	1.89	1.71
Madison.....	68	5	63	-----	-----	77	31	1.55	1.68	1.19
Mathews.....	46	5	41	-----	-----	42	17	1.64	1.92	1.36
Mecklenburg.....	246	20	186	40	-----	276	116	1.69	2.00	2.00
Middlesex.....	52	4	44	4	-----	43	23	1.62	1.59	1.43
Montgomery.....	207	17	171	19	-----	147	79	1.70	1.84	1.52
Nansemond.....	201	6	194	1	-----	173	182	1.83	1.85	2.02
Nelson.....	122	11	111	-----	-----	137	60	1.28	1.65	1.10
New Kent.....	53	2	51	-----	-----	41	20	1.69	1.69	1.48
Norfolk.....	591	24	529	-----	\$38	827	286	2.25	1.82	1.15
Northampton.....	254	18	173	63	-----	195	66	1.91	1.78	1.21
Northumberland.....	86	8	78	-----	-----	90	36	1.52	1.75	1.27
Nottoway.....	170	11	127	32	-----	149	74	1.88	1.83	1.77
Orange.....	154	20	114	20	-----	182	59	1.40	1.86	1.20
Page.....	149	20	105	24	-----	107	40	1.66	1.70	1.19
Patrick.....	77	4	68	5	-----	72	40	2.14	2.34	2.04
Pittsylvania.....	460	30	419	11	-----	386	152	1.89	1.72	1.51
Powhatan.....	44	1	43	-----	-----	44	30	1.76	1.71	1.93
Prince Edward.....	172	12	121	39	-----	105	64	1.88	1.42	1.44
Prince George.....	151	4	147	-----	-----	154	44	1.95	1.80	1.46
Princess Anne.....	351	7	276	68	-----	162	54	3.37	2.06	1.04
Prince William.....	159	9	132	18	-----	109	63	1.82	1.57	1.27
Pulaski.....	278	27	179	72	-----	151	86	2.26	1.80	1.76
Rappahannock.....	58	5	53	-----	-----	64	30	1.49	1.72	1.35
Richmond.....	41	2	39	-----	-----	35	18	1.69	1.78	1.59
Roanoke.....	463	66	334	63	-----	259	126	1.37	1.45	1.43
Rockbridge.....	257	26	163	68	-----	241	120	1.33	1.77	1.58
Rockingham.....	329	32	280	17	-----	345	238	1.37	1.62	1.38
Russell.....	248	12	233	3	-----	323	98	2.89	3.68	2.14
Scott.....	207	3	198	6	-----	218	57	3.82	4.06	1.49
Shenandoah.....	193	21	147	25	-----	172	87	1.40	1.58	1.28
Smyth.....	241	25	185	31	-----	204	86	2.43	2.67	1.82
Southampton.....	252	15	213	24	-----	256	93	1.97	1.77	1.22
Spotsylvania.....	81	5	76	-----	-----	83	39	1.90	1.83	1.79
Stafford.....	70	1	69	-----	-----	64	37	1.87	2.57	2.80
Surry.....	62	5	55	2	-----	80	35	1.66	1.82	1.38
Sussex.....	140	11	116	13	-----	130	68	1.67	1.89	1.55
Tazewell.....	396	31	290	75	-----	312	124	2.68	2.28	1.71
Warren.....	101	9	83	9	-----	77	44	2.12	2.14	1.81
Warwick.....	135	8	127	-----	-----	85	38	1.64	1.52	1.21

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, TOWNS, AND OTHER CIVIL DIVISIONS, BY COUNTIES, AND OF INDEPENDENT CITIES: 1931, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY AND INDEPENDENT CITY	LEVIES OF THE GENERAL PROPERTY TAX						AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1931					1922	1912	1931	1922	1912
	Total	State	County	Independent cities and towns	Other civil divisions					
COUNTIES—continued										
Washington.....	\$347	\$15	\$284	\$48	-----	\$221	\$96	\$3.21	\$2.27	\$1.58
Westmoreland.....	74	4	58	12	-----	50	24	2.01	1.63	1.30
Wise.....	646	25	522	99	-----	646	218	3.37	3.50	2.02
Wythe.....	182	19	131	32	-----	176	110	1.67	2.04	1.57
York.....	74	3	71	-----	-----	55	15	2.02	1.79	1.07
INDEPENDENT CITIES										
Alexandria.....	600	72	-----	528	-----	295	152	1.91	1.98	1.89
Bristol.....	222	20	-----	202	-----	147	75	2.11	2.10	2.05
Buena Vista.....	52	8	-----	44	-----	49	20	1.91	2.11	1.84
Charlottesville.....	484	74	-----	410	-----	203	69	1.84	1.49	1.71
Clifton Forge.....	164	10	-----	154	-----	119	57	2.47	2.65	2.40
Danville.....	679	140	-----	539	-----	617	304	1.79	1.64	2.10
Fredericksburg.....	125	20	-----	105	-----	128	49	1.14	1.64	1.56
Hampton ¹	136	15	-----	121	-----	70	-----	1.97	1.33	-----
Harrisonburg ¹	143	27	-----	116	-----	99	-----	1.44	1.34	-----
Hopewell ¹	480	73	-----	407	-----	45	-----	1.53	2.03	-----
Lynchburg.....	1,266	175	-----	1,091	-----	878	613	1.71	1.69	2.26
Martinsville ¹	125	25	-----	100	-----	-----	-----	1.44	-----	-----
Newport News.....	1,082	56	-----	1,026	-----	842	195	2.44	1.92	1.63
Norfolk.....	5,308	270	-----	5,038	-----	3,741	1,233	2.36	2.14	1.86
Petersburg.....	882	143	-----	739	-----	786	343	1.86	1.86	2.06
Portsmouth.....	937	40	-----	897	-----	870	228	2.33	2.08	1.92
Radford.....	100	8	-----	92	-----	86	32	1.58	1.59	1.68
Richmond.....	7,325	974	-----	6,351	-----	5,370	2,581	1.69	1.96	1.81
Roanoke.....	1,955	163	-----	1,792	-----	1,250	560	2.00	2.02	1.66
South Norfolk ¹	207	12	-----	195	-----	122	-----	2.45	1.99	-----
Staunton.....	297	98	-----	199	-----	164	100	1.68	1.46	1.61
Suffolk ¹	285	53	-----	232	-----	190	-----	1.60	1.59	-----
Williamsburg ¹	73	10	-----	63	-----	34	-----	1.72	2.24	-----
Winchester.....	213	46	-----	167	-----	140	53	1.15	1.18	1.27

¹ Made independent of county organization between 1912 and 1922.

² Made independent of county organization since 1922.

WASHINGTON

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Washington relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 39 counties, the 254 cities and towns, the 2,003 school districts, the 203 road districts, and the 482 other civil divisions (74 townships, and drainage districts, irrigation districts, port districts, dike districts, harbor-improvement districts, water districts, ditch districts, sewer districts, weed-control districts, commercial-waterways districts, pest-control district, and park district), or a total of 2,982 political units that have power to levy taxes or incur debt.

The data for Washington were compiled principally from reports on file in the office of the Division of Municipal Corporations, Olympia, Wash.

Fiscal year.—For Washington the fiscal year reported for the State government is that ending March 31, 1932, while the statistics for the counties, the cities and towns, the school districts, the road districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Washington on January 1, 1932, was 1,584,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Washington the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 8.7 percent for the counties, 9.6 percent for the cities and towns, and 16.9 percent for the school districts.

For the State government, for road districts, and for other civil divisions the revenue receipts were in excess of governmental costs, the percent of excess being 3.3 for the State, 11.6 for the road districts, and 14.3 for the other civil divisions.

Although the aggregate of governmental costs, including those for capital outlays, is \$8,196,615 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$33,770,403.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total	Total	Per-cent of total
Total.....	\$144, 229, 941	100. 0	\$152, 426, 556	100. 0	\$217, 430, 541	100. 0	\$73, 130, 920	100. 0
State government.....	40, 265, 584	27. 9	38, 975, 340	25. 6	8, 257, 400	3. 8	12, 298, 334	16. 8
Counties.....	20, 171, 929	14. 0	21, 917, 406	14. 4	21, 008, 658	9. 7	19, 516, 656	26. 7
Cities and towns.....	47, 997, 482	33. 3	52, 616, 126	34. 5	118, 160, 597	54. 3	17, 569, 335	24. 0
School districts.....	25, 493, 522	17. 7	29, 810, 354	19. 6	35, 908, 386	16. 5	19, 144, 459	26. 2
Road districts.....	4, 592, 982	3. 2	4, 115, 152	2. 7	4, 094, 181	1. 9	3, 064, 859	4. 2
Other civil divisions.....	5, 708, 542	4. 0	4, 992, 178	3. 3	29, 941, 319	13. 8	1, 537, 277	2. 1

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Washington and all subdivisions of the State amounted to \$144,229,941, or an average of \$91.05 for each person in the State. Of this amount \$40,265,584 was for the State; \$20,171,929 for the counties; \$47,997,482 for the cities and towns; \$25,493,522 for the school districts; \$4,592,882 for the road districts; and \$5,708,542 for the other civil divisions. The revenues collected include \$67,273,610, general property taxes; \$979,029, special taxes; \$17,873,085, licenses and permits; \$9,127,663, special assessments; \$16,533,260, subventions, donations, and pension assessments; \$3,320,316, interest, rents, and highway privileges; \$22,052,285, earnings of public service enterprises; \$6,182,440, earnings of general departments; and \$888,253, fines, forfeits, and escheats. Of the \$16,533,260 classified as subventions, donations, and pension assessments, \$4,406,675 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$23,701,000 in 1912, \$38,054,000 in 1922, and \$46,452,216 in 1932, this being an increase of 22.1 percent from 1922 to 1932, and of 96 percent from 1912 to 1932. Special taxes amounted to \$186,000 in 1912, \$315,000 in 1922, and \$979,029 in 1932. Poll taxes amounted to \$2,000 in 1912, and \$2,056,000 in 1922. No poll taxes were reported for Washington in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$2,979,000 in 1912, \$6,189,000 in 1922, and \$17,765,232 in 1932. Special assessments amounted to \$7,908,000 in 1912, \$6,114,000 in 1922, and \$6,839,746 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Washington and all subdivisions of the State for 1932 amounted to \$152,426,556, or an average expenditure of \$96.23 per person. Of the total amount expended, \$38,975,340 was disbursed by the State government; \$21,917,406 by the counties; \$52,616,126 by the cities and towns; \$29,810,354 by the school districts; \$4,115,152 by the road districts; and \$4,992,178 by the other civil divisions. The total comprises \$87,645,368 for operation and maintenance of general departments; \$12,188,598 for operation and maintenance of public service enterprises; \$10,625,572 for interest on debt; and \$41,967,018 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$8,178,406; protection to person and property, \$9,410,784; health and sanitation, \$2,781,124; development and conservation of natural resources, \$1,862,951; highways, \$14,067,752; charities, hospitals, and corrections, \$5,260,674; schools, \$41,814,063; libraries, \$734,388; recreation, \$1,072,837; miscellaneous, \$2,244,211; and disbursed by townships but not distributable by departments, \$218,178. Townships are included with "other civil divisions." Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Washington were limited to the State, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public

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service enterprises of the State, counties, and cities and towns of 2,500 population and over increased from \$26,816,000 to \$67,130,714, or 150.3 percent; interest payments, from \$4,536,000 to \$7,101,894, or 56.6 percent; and outlay payments, from \$18,804,000 to \$37,000,027, or 96.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the road districts, and the other civil divisions, by counties.

Table 6 represents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

Special assessment debt for local improvement districts, although not a legal obligation of the cities and towns, is included with city or town liabilities for places having a population of less than 30,000. From the reports submitted for these places the financial transactions relating to local improvement districts could not be identified, and therefore the debt for these districts was not eliminated.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the road districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Washington and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$217,430,541, or an average per capita of \$137.27. In 1922 the average per capita was \$120.21, and in 1912, \$71.37.

Of the total debt reported for 1932, \$8,257,400 was for the State government; \$21,008,658 for the counties; \$118,160,597 for the cities and towns; \$35,968,386 for the school districts; \$4,094,181 for the road districts; and \$29,941,319 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, decreased 37.4 percent from 1922 to 1932 and increased 430.7 percent from 1912 to 1932. Similar debt for all minor civil divisions combined, increased 34.2 percent from 1922 to 1932 and 121.5 percent from 1912 to 1932.

ASSESSED VALUATIONS

Property in Washington is assessed by county assessors in every even-numbered year, the assessment being with reference to March 1 of the year in which assessed.

The preliminary work of assessing begins not later than February 1 of each year, while listing and placing valuations must be completed by March 31 of each even-numbered year. All property is assessed at 50 percent of its true and fair value.

The assessed valuation of all property in Washington subject to levies of the general property tax was \$1,250,039,549 in 1932 as compared with \$1,111,890,000 in 1922 and \$1,005,086,000 in 1912. The per capita assessed valuation increased from \$747.45 in 1912 to \$790.61 in 1922, and decreased to \$789.17 in 1932.

TAX LEVIES

Each county treasurer is the receiver and collector of all taxes, whether levied for State, county, school, road, or other purposes. Special assessments are collected by city treasurers, unless delinquent, then they are collected by the county treasurers.

The total levies of the general property tax for the State and all subdivisions were \$31,205,000 for 1912, \$66,283,000 for 1922, and \$73,130,920 for 1932, this being a per capita of \$23.21, \$47.13, and \$46.17, respectively.

Of the total levies reported for 1932, \$12,298,334 was for the State government; \$19,516,656 for the counties; \$17,569,335 for the cities and towns; \$19,144,459 for the school districts; \$3,064,859 for the road districts; and \$1,537,277 for the other civil divisions. The average rate of levy per \$100 of the assessed valuation was \$3.10 for 1912, \$5.96 for 1922, and \$5.85 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS											
			Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Licenses and permits							
Grand total.....		1,584,000	\$144,230	\$91.05	\$886,126	\$67,274	\$17,873	\$9,128	\$888	\$15,741	\$792	\$3,390	\$6,183	\$92,062
State government.....		(¹)	40,266	25.47	\$30,881	12,755	16,947	103	241	4,407	261	2,119	2,454	.....
Counties.....		1,584,000	20,172	12.73	17,431	16,969	462	55	166	864	30	340	1,275	11
Cities and towns.....		1,024,719	47,998	46.84	17,989	17,600	389	6,956	411	167	499	753	1,275	20,334
School districts.....			25,493	(¹)	14,071	14,071				10,257			1,165	.....
Road districts.....			4,593	(¹)	4,236	4,162	74	94	70			38	155	.....
Other civil divisions.....			5,708	(¹)	1,718	1,717	1	1,920		46	2	70	245	1,707
ADAMS.....		7,719	469	60.76	344	342	2	2		75		4	13	31
County.....		7,719	148	19.17	122	121	1			16		3	7	.....
Cities and towns.....		3,230	58	17.96	26	25	1					1		31
School districts.....			187	(¹)	123	123				59			5	.....
Road districts.....			76	(¹)	73	73		2					1	.....
ASOTIN.....		8,400	260	30.95	163	159	4	9	1	64		3	10	10
County.....		8,400	80	9.52	67	64	3		1	4		2	6	.....
Cities and towns.....		3,567	37	10.37	17	16	1	9				1		10
School districts.....			132	(¹)	68	68				60			4	.....
Road districts.....			11	(¹)	11	11								.....
BENTON.....		11,000	710	64.55	368	364	4	126	2	94		14	91	15
County.....		11,000	181	16.45	157	154	3			8		4	11	.....
Cities and towns.....		3,296	64	19.42	40	39	1	6	1			1		15
School districts.....			222	(¹)	135	135				85			2	.....
Road districts.....			43	(¹)	36	36						1	6	.....
Other civil divisions.....			200	(¹)				120				8	72	.....

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Includes \$911,397, inheritance taxes, and \$67,632, other special taxes, for State purposes only.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes			Licenses and permits	Special assessments and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				Total	General property									
CHELAN	33,500	\$2,231	\$66.60	\$1,066	\$1,038	\$28	\$28	\$499	\$20	\$250	\$1	\$22	\$141	\$232
County	33,500	543	16.21	466	445	21	21	36	6	19	—	17	35	35
Cities and towns	851	49.11	191	184	7	7	386	14	8	223	1	5	14	232
School districts	548	()	314	314	—	—	—	—	—	—	—	—	11	—
Road districts	101	()	95	95	—	—	—	—	—	—	—	—	6	—
Other civil divisions	188	()	—	—	—	—	113	—	—	—	—	—	75	—
CLALLAM	22,000	1,346	61.18	714	701	13	13	193	4	133	—	9	24	269
County	22,000	311	14.14	280	272	8	8	1	1	14	—	4	12	—
Cities and towns	559	48.47	107	102	5	5	187	3	3	116	—	5	1	253
School districts	305	()	179	179	—	—	—	—	—	—	—	—	10	—
Road districts	105	()	104	104	—	—	—	—	—	—	—	—	1	—
Other civil divisions	66	()	44	44	—	—	6	—	—	—	—	—	—	16
CLATSOP	41,600	1,606	38.61	1,042	1,017	25	25	67	8	295	8	11	105	70
County	41,600	435	10.46	368	349	19	19	4	4	24	8	5	26	—
Cities and towns	305	13.34	194	188	6	6	44	4	4	9	—	4	11	39
School districts	566	()	295	285	—	—	—	—	—	262	9	—	9	—
Road districts	224	()	144	144	—	—	19	—	—	—	2	—	59	—
Other civil divisions	76	()	41	41	—	—	4	—	—	—	—	—	31	—
COLUMBIA	5,325	294	55.21	223	217	6	6	4	1	45	—	2	7	12
County	5,325	109	20.47	99	95	4	4	1	1	5	—	1	3	—
Cities and towns	43	14.96	26	24	2	2	3	—	—	1	—	1	—	12
School districts	101	()	58	58	—	—	—	—	—	39	—	—	4	—
Road districts	40	()	40	40	—	—	—	—	—	—	—	—	—	—
Other civil divisions	1	()	—	—	—	—	1	—	—	—	—	—	—	—
COWLITZ	35,300	2,087	59.12	1,071	1,063	18	18	603	11	223	2	17	55	105
County	35,300	424	12.01	388	375	13	13	4	4	7	—	9	16	—
Cities and towns	639	31.66	141	136	5	5	390	7	7	209	2	5	16	71
School districts	497	()	280	280	—	—	—	—	—	—	—	—	8	—
Road districts	165	()	157	157	—	—	—	—	—	—	—	—	—	—
Other civil divisions	362	()	105	105	—	—	213	—	—	—	—	3	7	34

DOUGLAS	338	44.70	182	181	1	45	1	65	3	18	24
County	7,561	12.70	77	76	1	1	1	6	3	9	
Cities and towns	96	23.01	7	7				7			24
School districts	135	(9)	68	68				59		8	
Road districts	35	(9)	30	30		5					
Other civil divisions	40	(9)				39				1	
FERRY	148	34.48	94	89	5			31	5	18	
County	4,292	16.31	58	54	4				4	8	
Cities and towns	4,292	8.45	6	5	1						
School districts	6	(9)	19	19				31		10	
Road districts	12	(9)	11	11					1		
FRANKLIN	490	79.03	284	282	2	87	1	58	5	6	48
County	6,200	19.19	102	101	1			9	1	5	
Cities and towns	119	23.61	40	39	1		1	2	2	5	
School districts	94	(9)	98	98				47	3	1	48
Road districts	146	(9)	44	44							
Other civil divisions	87	(9)				87					
GARFIELD	280	62.81	168	164	4			37	6	7	10
County	3,662	22.94	69	67	2		2	6	5	2	
Cities and towns	84	19.38	18	16	2			1	1	1	10
School districts	31	(9)	41	41				30		4	
Road districts	40	(9)	40	40							
GRANT	350	61.77	239	235	4	9		59	5	18	20
County	5,666	21.58	103	100	3			6	3	12	
Cities and towns	124	23.18	22	21	1	4			2		20
School districts	148	(9)	82	86				53		6	
Road districts	145	(9)	28	28							
Other civil divisions	29	(9)				4					
GRAYS HARBOR	2,963	45.81	1,829	1,796	33	122	24	409	31	79	374
County	62,600	12.92	701	691	10		10	46	9	43	
Cities and towns	809	23.82	516	493	23	117	14	16	8	7	332
School districts	1,010	(9)	391	391				347		26	
Road districts	764	(9)	124	124						3	
Other civil divisions	127	(9)	97	97		5			14		42
ISLAND	158										
County	5,369	48.05	194	198	86	6	1	39	1	11	6
Cities and towns	105	19.56	100	84	46		1		1	3	
School districts	18	19.85	8	6	2			1		2	6
Road districts	79	(9)	39	39				38		3	
Other civil divisions	60	(9)	47	9	38	6				3	

! For an explanation of the population used in computing per capita figures, see text discussion, p. v.
 * Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS											
			Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Licenses and permits							
JEFFERSON		8,700	\$400	\$45.98	\$249	\$244	\$5	\$7	\$3	\$40		\$8	\$23	\$61
County		8,700	105	12.07	89	85	4	2	2	2		2	7	59
Cities and towns		3,979	102	25.63	36	35	1		1	45			13	
School districts			128	(²)	70	70								
Road districts			46	(²)	44	44								
Other civil divisions		19	19	(²)	10	10		7				1	1	2
KING		476,200	45,802	95.76	21,919	21,718	201	4,566	269	3,023	\$447	408	1,225	13,755
County		476,200	6,381	13.42	5,695	5,650	45	35	48	128		55	430	
Cities and towns		391,020	28,860	73.81	10,628	10,470	156	4,416	152	17	447	319	316	12,567
School districts			7,920	(²)	4,615	4,615				2,844			461	
Road districts			706	(²)	614	614			59			20	13	
Other civil divisions		1,725	1,725	(²)	369	369		115		84		14	5	1,188
KITSON		30,776	1,283	40.71	717	702	15	80	18	209		7	49	173
County		30,776	251	8.16	216	208	8		1	8		5	21	
Cities and towns		12,129	373	30.75	103	96	7	80	13	2		2	8	165
School districts			501	(²)	283	283				199			19	
Road districts			114	(²)	109	109			4				1	
Other civil divisions		14	14	(²)	6	6								8
KITTITAS		18,200	1,194	65.60	635	618	17	155	11	141		8	37	207
County		18,200	221	12.14	187	176	11		4	13		4	13	
Cities and towns		9,774	343	35.09	96	90	6	19	6	3		4	8	207
School districts			384	(²)	197	197				125			12	
Road districts			160	(²)	155	155			1				4	
Other civil divisions		136	136	(²)				136						
KLICKITAT		9,900	497	50.20	382	380	2	5	1	83		2	8	16
County		9,900	160	16.16	140	138	2		1	13		2	4	
Cities and towns		2,279	37	16.24	19	19			1	1			1	16
School districts			194	(²)	123	123				69			2	
Road districts			101	(²)	100	100							1	
Other civil divisions			5	(²)				5						

	40,600	2,020	49.75	1,196	1,175	21	77	15	313	9	12	77	321
LEWIS													
County.....	40,600	2,020	49.75	1,196	1,175	21	77	15	313	9	12	77	321
Cities and towns.....	40,600	642	13.35	504	490	14	63	3	11	6	6	18	11
School districts.....	16,399	680	35.37	159	152	7	63	12	265	9	5	4	321
Road districts.....	688	198	(*)	351	351	---	---	---	---	---	---	42	---
Other civil divisions.....	12	12	(*)	182	182	---	12	---	---	1	---	13	---
LINCOLN													
County.....	11,876	658	55.41	446	439	7	5	3	128	1	3	29	43
Cities and towns.....	11,876	205	17.26	169	163	6	---	2	22	---	1	11	---
School districts.....	4,689	80	17.06	30	29	1	---	1	1	1	2	2	43
Road districts.....	297	76	(*)	177	177	---	5	---	105	---	---	15	---
Other civil divisions.....	76	76	(*)	70	70	---	---	---	---	---	---	1	---
MASON													
County.....	10,900	486	44.59	329	320	9	12	7	68	1	9	37	23
Cities and towns.....	10,900	167	15.32	148	140	8	11	7	1	1	7	4	---
School districts.....	3,091	78	25.23	40	39	1	---	---	66	---	1	1	23
Road districts.....	166	72	(*)	68	68	---	---	---	---	---	---	32	---
Other civil divisions.....	3	3	(*)	2	2	---	1	---	---	---	---	---	---
OKANOGAN													
County.....	18,800	826	43.94	391	378	13	206	5	134	---	18	23	49
Cities and towns.....	18,800	196	10.37	166	156	10	---	3	10	---	4	12	---
School districts.....	7,203	110	15.27	46	43	3	7	2	1	---	6	1	47
Road districts.....	259	61	(*)	126	126	---	---	---	123	---	---	10	---
Other civil divisions.....	201	201	(*)	52	52	---	198	---	---	---	8	---	2
PACIFIC													
County.....	18,000	879	58.60	540	528	11	90	27	109	---	10	25	78
Cities and towns.....	18,000	231	15.40	211	206	5	---	3	5	---	4	8	---
School districts.....	6,772	240	35.44	76	70	6	86	24	9	---	6	2	37
Road districts.....	224	102	(*)	115	115	---	---	---	95	---	---	14	---
Other civil divisions.....	82	82	(*)	37	37	---	4	---	---	---	---	1	41
PEND OREILLE													
County.....	7,300	266	36.44	184	174	10	1	7	52	---	11	11	---
Cities and towns.....	7,300	100	6.33	78	69	9	---	1	2	---	11	8	---
School districts.....	2,370	115	(*)	15	14	1	---	---	50	---	---	3	---
Road districts.....	35	35	(*)	29	29	---	1	6	---	---	---	---	---
Other civil divisions.....	1	1	(*)	---	---	---	---	---	---	---	---	---	---
PRECE													
County.....	167,200	11,435	68.39	5,567	5,508	59	259	52	1,171	13	157	489	3,727
Cities and towns.....	167,200	2,110	12.62	1,830	1,809	21	---	19	110	---	26	114	11
School districts.....	12,410	5,655	45.82	1,465	1,428	37	247	33	13	13	130	256	3,498
Road districts.....	2,366	2,366	(*)	1,259	1,259	---	---	---	1,048	---	---	59	---
Other civil divisions.....	782	782	(*)	514	514	1	12	---	---	1	---	7	218

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v. * Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population	Total	Per capita	REVENUE RECEIPTS					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises		
				Taxes			Licenses and permits	General property								Total	
SAN JUAN	3,097	\$154	\$49.73	\$114	\$59	\$55	\$2								\$3	\$7	
	County	45	14.53	43	24	19									2		
	Cities and towns	13	21.63	3	3											1	7
	School districts	50	(c)	24	24												
	Road districts	44	(c)	44	8	36	2										
	Other civil divisions	2	(c)														
SKAGIT	35,400	1,502	42.43	900	885	15	158	\$7	255					\$22	68	92	
	County	302	8.53	247	235	12		4	9					10	32		
	Cities and towns	314	19.20	143	140	3	63	3	4					12	6	83	
	School districts	605	(c)	340	340				240					25	25		
	Road districts	174	(c)	158	158		12							4	4		
	Other civil divisions	107	(c)	12	12		83		2					1	1	9	
SKAMANIA	3,000	221	73.67	172	171	1	3		20					10	10	6	
	County	106	35.33	93	92	1			1					10	2		
	Cities and towns	400	12	30.00	4	4	2									6	
	School districts	64	(c)	37	37				19					8			
	Road districts	38	(c)	38	38												
	Other civil divisions	1	(c)				1										
SNOWBONE	80,800	3,472	42.97	2,080	2,034	46	107	19	608	\$20				56	122	480	
	County	766	8.48	619	595	24		6	55	16				50	30		
	Cities and towns	42,171	1,126	26.70	322	306	22	62	13	9	4			36	30	444	
	School districts	1,190	(c)	617	617					544				29			
	Road districts	251	(c)	238	238										13		
	Other civil divisions	139	(c)	78			45								16	16	
SPOKANE	162,000	7,681	50.53	4,834	4,779	55	376	68	1,148	12				154	416	673	
	County	1,733	11.40	1,333	1,306	27		11	172					48	169		
	Cities and towns	122,223	2,038	25.02	1,850	1,802	28	219	57	13				106	148	673	
	School districts	2,400	(c)	1,339	1,339				963						98		
	Road districts	166	(c)	166	166												
	Other civil divisions	324	(c)	166	166		157								1		

STEVENS.	13,550 ¹	609	32.83	378	362	16	1	1	147	4	39	39
County.....	13,550	188	10.13	166	15	15	1	1	10	3	8	3
Cities and towns.....	4,721	67	14.19	28	26	1			137	1	30	39
School districts.....		308	(9)	141	141							
Road districts.....		45	(9)	45	45							
Other civil divisions.....		1	(9)				1					
THURSTON.	32,900	1,457	44.29	885	870	15	79	7	231	2	72	168
County.....	32,900	313	9.51	271	259	12		4	14	6	18	8
Cities and towns.....	15,418	320	20.75	134	131	3	68	3	3	2	7	105
School districts.....		548	(9)	232	232				210		46	
Road districts.....		115	(9)	115	115							
Other civil divisions.....		161	(9)	73	73		21		4			63
WAKELUW.	3,900	144	36.92	87	85	2	16	1	27	2	8	3
County.....	3,900	45	11.94	38	37	1		1	2	1	3	3
Cities and towns.....	537	53	13.62	4	3	1	2			1		
School districts.....		27	(9)	27	27				25		1	
Road districts.....		22	(9)	18	18						4	
Other civil divisions.....		14	(9)				14					
WALLA WALLA.	28,600	1,650	57.90	973	960	14	187	9	232	1	45	183
County.....	28,600	437	15.28	264	267	7	20	1	29	7	16	5
Cities and towns.....	17,244	594	34.45	290	293	7	141	8	7	1	17	183
School districts.....		514	(9)	301	301				196		4	
Road districts.....		76	(9)	72	72						3	
Other civil divisions.....		29	(9)				26					
WHATCOM.	60,600	2,584	42.64	1,692	1,655	37	7	9	422	10	94	315
County.....	60,600	724	11.95	444	422	22		2	12	5	49	11
Cities and towns.....	36,683	763	20.62	491	410	15	4	7	388	3	20	278
School districts.....		865	(9)	443	442						23	
Road districts.....		3	(9)	3	3							
Other civil divisions.....		289	(9)	178	178		26		6	2	9	37
WHITMAN.	28,014	1,303	46.51	840	828	12	55	3	277	11	27	90
County.....	28,014	248	10.96	248	238	8		3	40	5	14	5
Cities and towns.....	13,929	277	19.89	121	117	4	51	1	3	6	8	90
School districts.....		629	(9)	387	387				224			
Road districts.....		90	(9)	86	86		4					
YAKIMA.	79,700	3,986	50.01	1,954	1,901	53	799	39	582	3	83	387
County.....	79,700	810	11.17	777	745	32		8	24	17	64	21
Cities and towns.....	33,372	1,186	35.64	465	444	21	278	31	14	3	37	337
School districts.....		1,113	(9)	484	484				544		85	
Road districts.....		274	(9)	228	228		43			2	1	
Other civil divisions.....		523	(9)				478			27	18	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932
[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population	REVENUE RECEIPTS											
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits							
Grand total.....	1, 024, 719	\$47, 988	\$46. 84	\$17, 989	\$17, 600	\$389	\$6, 956	\$411	\$167	\$499	\$753	\$899	\$20, 334
30,000 population and over.....	658, 200	38, 285	58. 17	14, 469	14, 220	249	4, 689	256	40	478	596	747	17, 010
Seattle.....	371, 700	28, 367	76. 32	10, 452	10, 299	153	4, 243	149	11	447	315	312	12, 438
Spokane.....	116, 300	2, 961	25. 46	1, 789	1, 762	27	219	57	10	11	103	146	3, 626
Tacoma.....	107, 800	5, 392	50. 02	1, 389	1, 354	35	194	31	7	13	128	250	3, 380
Bellingham.....	31, 500	645	20. 48	392	378	14	---	7	5	3	17	11	210
Everett.....	30, 900	920	29. 77	447	427	20	33	12	7	4	33	28	356
8,000 to 30,000 population.....	156, 352	5, 330	34. 09	1, 850	1, 776	74	1, 575	89	57	14	70	72	1, 603
Aberdeen.....	22, 800	602	26. 40	301	284	17	72	9	9	---	5	3	203
Yakima.....	22, 400	942	42. 05	379	363	16	244	27	10	---	28	14	240
Vancouver.....	16, 300	205	12. 58	148	143	5	32	3	6	---	3	10	3
Walla Walla.....	16, 100	567	35. 22	222	215	7	139	8	7	---	12	4	175
Hoquiam.....	13, 200	313	23. 71	173	168	5	36	4	5	---	---	3	92
Wenatchee.....	12, 800	699	54. 61	161	155	6	378	12	6	1	---	12	127
Olympia.....	12, 600	285	22. 62	116	114	2	55	3	3	2	7	4	95
Port Angeles.....	11, 000	645	49. 55	103	98	5	183	3	3	---	5	1	247
Longview.....	10, 652	420	39. 43	75	74	1	322	2	3	2	3	13	---
Brantford.....	10, 400	352	33. 85	93	86	7	80	13	2	---	2	2	155
Centralia.....	8, 100	400	49. 38	79	76	3	34	5	3	9	3	1	266
2,500 to 8,000 population.....	84, 475	2, 104	24. 91	766	733	33	418	30	29	1	47	34	779
Puyallup.....	7, 094	119	16. 77	34	33	1	33	1	3	---	---	3	45
Anacortes.....	6, 594	190	24. 38	52	51	1	14	2	2	---	6	2	82
Kelso.....	6, 290	174	27. 80	40	37	3	68	4	2	---	1	3	56
Chenault.....	4, 907	137	27. 62	55	55	---	22	7	2	---	1	1	45
Ellensburg.....	4, 621	270	58. 43	66	63	3	13	1	2	---	3	6	174

Camas.....	4,239	86	20,29	38	37	1	12	2	3	1	1	1	31
Renton.....	4,062	115	28,31	52	51	1	39	1	2	1	1	1	20
Port Townsend.....	3,979	102	25,63	36	35	1	30	1	1	2	2	2	59
Auburn.....	3,906	98	25,09	33	33	1	76	2	3	1	1	1	32
Raymond.....	3,828	171	44,67	53	49	4	36	1	3	3	3	3	33
Mount Vernon.....	3,690	86	23,31	40	39	1	36	1	1	2	2	2	42
Pasco.....	3,496	82	23,46	36	35	1	35	1	1	3	3	3	42
Pullman.....	3,322	94	28,30	30	28	2	11	1	1	1	1	1	25
Shelton.....	3,091	78	25,23	40	39	1	9	1	1	1	1	1	22
Clarkston.....	2,870	25	8,71	15	14	1	2	1	1	1	1	1	19
Colfax.....	2,782	56	20,13	28	28	1	3	3	3	3	3	3	24
Toppenish.....	2,774	50	18,02	13	10	3	6	1	1	1	1	1	25
Sedro Woolley.....	2,719	31	11,40	23	22	1	3	1	1	1	1	1	25
Snobomish.....	2,688	47	17,49	20	20	1	3	1	1	1	1	1	16
Omak.....	2,547	35	13,74	12	11	1	3	1	1	1	1	1	12
Dayton.....	2,528	42	16,61	25	23	2	1	3	1	1	1	1	17
Ole Elum.....	2,508	46	18,34	22	20	2	3	3	3	3	3	3	942
Less than 2,500 population.....	125,662	2,279	18,13	904	871	33	274	38	41	6	40	36	

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
Grand total.....	\$152,426	\$96.23	\$897,645	\$8,178	\$9,411	\$2,761	\$14,068	\$5,260	\$41,814	\$734	\$1,073	\$1,863	\$3,245	\$12,189	\$10,635	\$41,967
State government.....																
Counties.....	38,975	24.65	22,923	983	1,297	231	4,420	1,632	12,815	17	2	933	593	540	15,512	
Cities and towns.....	21,918	13.84	17,987	5,073	1,331	130	3,732	3,438	3,231	16	10	10	1,026	899	2,938	
School districts.....	52,616	51.35	16,932	2,120	6,678	2,416	3,291	190	701	701	910	626	626	5,914	19,047	
Road districts.....	26,810	(c)	25,768	.....	.....	.....	.....	.....	25,768	.....	.....	.....	.....	1,768	2,284	
Other civil divisions.....	4,115	(c)	2,616	2	105	4	2,616	9	.....	.....	.....	.....	.....	244	1,255	
	4,992	(c)	11,419	.....	.....	.....	9	.....	.....	.....	151	930	.....	1,372	1,270	931
Adams.....																
County.....	468	60.63	388	48	21	1	74	17	217	2	2	.....	6	15	20	45
Cities and towns.....	154	19.95	120	43	12	.....	22	17	21	.....	1	.....	4	.....	34	10
School districts.....	56	17.34	28	5	9	1	8	.....	.....	2	1	.....	2	15	3	10
Road districts.....	209	(c)	196	.....	.....	.....	.....	.....	196	.....	.....	.....	.....	.....	12	1
	49	(c)	44	.....	.....	.....	44	.....	.....	.....	.....	.....	.....	.....	6	.....
Asotin.....																
County.....	252	30.00	217	26	10	5	30	9	128	.....	1	.....	8	10	20	5
Cities and towns.....	67	7.98	67	24	5	3	16	9	2	.....	.....	.....	8	.....	.....	.....
School districts.....	32	8.97	18	2	5	2	8	.....	.....	.....	.....	.....	.....	10	4	.....
Road districts.....	142	(c)	128	.....	.....	.....	.....	.....	128	.....	.....	.....	.....	.....	11	6
	11	(c)	6	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	6	.....
Benton.....																
County.....	708	64.36	602	54	18	5	85	22	275	2	3	124	14	7	62	47
Cities and towns.....	183	16.64	165	49	10	3	34	22	33	.....	.....	.....	14	.....	3	15
School districts.....	83	16.08	31	5	8	2	11	.....	.....	2	3	.....	.....	7	14	1
Road districts.....	232	(c)	242	.....	.....	.....	.....	.....	242	.....	.....	.....	.....	.....	9	1
Other civil divisions.....	40	(c)	40	.....	.....	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....
	180	(c)	124	.....	.....	.....	.....	.....	.....	.....	.....	124	.....	.....	26	30

CHELAN	76.87	1,570	188	131	12	264	74	719	10	11	134	27	174	216	615
County.....	525	503	154	53	12	110	74	85	10	1	1	28	174	2	20
Cities and towns.....	942	198	34	78	12	53			10	10		1		73	497
School districts.....	787	634						634						61	92
Road districts.....	101	101				101									
Other civil divisions.....	220	134									134			80	6
CHILLIAM	70.36	879	122	68	1	193	53	415	6	3	8	10	167	165	337
County.....	351	309	89	40		67	53	49		1	1	10		18	24
Cities and towns.....	603	113	33	28	1	43			6	2			150	115	225
School districts.....	433	366						366						17	60
Road districts.....	113	83				83									30
Other civil divisions.....	48										8		17	15	8
CLARE	38.68	1,275	184	100	7	216	88	656	8	11	2	3	75	102	157
County.....	525	525	160	33		141	88	100	1		2	2			
Cities and towns.....	272	175	24	67	7	58			7	11		1	48	37	12
School districts.....	602	556						556						31	15
Road districts.....	150	17				17					2			25	108
Other civil divisions.....	60	2											27	9	22
COLUMBIA	57.46	268	35	15	6	72	9	124		2	1	4	8	4	26
County.....	128	24	33	12		24	9	19		1	1	4			26
Cities and towns.....	26	16	2	3	6	4				1			8	2	
School districts.....	107	105						105							
Road districts.....	44					44									
Other civil divisions.....	1	1									1				
COWLEY	55.04	1,374	133	189	25	331	48	613	13	1	2	19	67	430	72
County.....	431	102	409	49		102	48	91				16		22	
Cities and towns.....	427	199	30	81	21	50			13	1		3	23	175	30
School districts.....	611	522						522						47	42
Road districts.....	179					179									
Other civil divisions.....	295	65		59	4						2		44	186	
DOUGLAS	55.68	345	56	17	1	33	14	184	1		34	5	18	13	45
County.....	118	117	53	15		10	14	22				3		1	
Cities and towns.....	30	21	3	2	1	1			1			2	18		2
School districts.....	212	162						162						7	43
Road districts.....	23					22								1	
Other civil divisions.....	38	34									34			4	
FERRY	37.28	142	13	9		26	3	88				3		15	3
County.....	71	57	12	7		15	3	17				3		11	3
Cities and towns.....	4		1	2		1									
School districts.....	76							71							
Road districts.....	10	10				10								4	

* Includes \$218,178, not distributable by departments.

† Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public-service enterprises	Interest Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous
FRANKLIN															
County	\$442	\$71.20	\$364	\$48	\$18	\$2	\$98	\$13	\$176	\$2	\$2	\$3	\$2	\$27	\$30
Cities and towns	136	21.94	121	42	8	1	37	13	18					1	1
School districts	80	20.10	31	6	10	1	10			2	2			27	17
Road districts	172	(¹)	158						158					12	12
Other civil divisions	51	(¹)	51				51								
	3	(¹)	3									3			
GARFIELD															
County	231	63.08	214	51	9	1	60	5	86				2	2	4
Cities and towns	84	22.94	75	24	9	1	21	5	13				2	2	4
School districts	34	21.25	27	27										3	9
Road districts	74	(¹)	73				39		73					2	2
Other civil divisions	39	(¹)	39												
GRANT															
County	400	70.60	318	50	16	1	55	11	180			1	4	10	20
Cities and towns	132	23.30	108	46	12		18	11	18				3	2	22
School districts	43	20.76	16	4	4	1	6						1	10	6
Road districts	191	(¹)	162						162					10	19
Other civil divisions	31	(¹)	31				31					1			
	3	(¹)	1											2	
GRAYS HARBOR															
County	3,131	50.02	2,167	259	262	11	380	192	1,003	24	4	3	29	211	342
Cities and towns	881	14.07	815	189	65		186	190	159	2			24	166	41
School districts	967	22.57	398	70	197	11	87	2		22	4		6	5	218
Road districts	947	(¹)	844						844					56	56
Other civil divisions	144	(¹)	107				107							37	37
	202	(¹)	3									3		55	27

ISLAND	253	47.12	245	22	7	2	107	6	96	1	1	3	2	6	---
County.....	90	18.44	100	21	6	1	49	6	13	1	---	3	---	---	---
Cities and towns.....	14	15.44	10	1	1	---	6	---	---	---	---	---	2	2	---
School districts.....	83	()	83	---	---	---	---	---	83	---	---	---	2	2	---
Road districts.....	52	()	52	---	---	---	52	---	---	---	---	---	---	---	---
Other civil divisions.....	3	()	1	---	---	---	---	---	---	---	1	---	---	2	---
JEFFERSON	542	62.30	346	51	26	---	101	21	142	2	1	2	86	53	57
County.....	124	14.25	123	44	17	---	17	21	22	2	---	2	8	1	---
Cities and towns.....	130	32.67	27	7	9	---	8	---	---	---	1	---	---	---	52
School districts.....	120	()	120	---	---	---	---	---	120	---	---	---	---	4	5
Road districts.....	76	()	76	---	---	---	76	---	---	---	---	---	---	---	---
Other civil divisions.....	83	()	---	---	---	---	---	---	---	---	---	---	77	6	---
KING	51,987	109.17	21,806	2,328	3,819	1,701	2,580	1,414	8,213	370	572	7	802	4,919	17,931
County.....	7,394	15.53	4,644	1,204	223	80	1,087	1,280	280	---	---	---	390	504	2,238
Cities and towns.....	32,953	84.27	9,190	1,034	3,595	1,621	1,452	1,134	---	370	572	---	412	3,259	13,870
School districts.....	9,601	()	7,933	---	---	---	---	---	7,933	---	---	---	---	723	945
Road districts.....	80	()	22	---	---	---	22	---	---	---	---	---	---	627	---
Other civil divisions.....	1,365	()	17	---	1	---	9	---	---	---	---	7	---	25	251
KITTSAP	1,206	39.19	911	79	42	8	191	25	544	7	2	---	13	94	77
County.....	285	9.26	259	67	26	1	62	25	65	---	---	---	13	---	1
Cities and towns.....	284	23.41	83	12	16	7	49	---	---	7	2	---	---	86	38
School districts.....	535	()	479	---	---	---	---	---	479	---	---	---	---	24	32
Road districts.....	93	()	80	---	---	---	80	---	---	---	---	---	---	13	---
Other civil divisions.....	9	()	---	---	---	---	---	---	---	---	---	---	8	1	---
KITTSAS	1,111	61.04	808	97	65	9	162	54	325	3	2	81	10	120	121
County.....	229	12.58	225	81	26	---	10	54	45	---	---	---	9	---	4
Cities and towns.....	290	30.59	101	16	39	9	31	---	---	3	2	---	130	23	55
School districts.....	313	()	280	---	---	---	---	---	280	---	---	---	---	29	4
Road districts.....	141	()	121	---	---	---	121	---	---	---	---	---	---	20	---
Other civil divisions.....	129	()	81	---	---	---	---	---	---	---	---	81	---	45	3
KLICHTAT	510	51.52	470	61	14	3	135	12	233	2	---	1	9	7	9
County.....	151	15.25	149	54	11	2	31	12	29	1	---	---	9	2	---
Cities and towns.....	35	15.36	20	7	3	1	8	---	---	---	---	---	7	3	5
School districts.....	222	()	204	---	---	---	---	---	204	---	---	---	---	14	4
Road districts.....	99	()	96	---	---	---	96	---	---	---	---	---	---	3	---
Other civil divisions.....	3	()	1	---	---	---	---	---	---	---	1	---	---	2	---
LEWIS	1,904	46.90	1,388	143	97	7	249	64	792	9	5	1	21	119	146
County.....	499	12.29	456	129	35	---	86	63	124	---	---	---	19	11	32
Cities and towns.....	455	27.75	136	14	62	7	36	1	---	9	5	---	2	119	96
School districts.....	760	()	698	---	---	---	---	---	668	---	---	---	---	37	55
Road districts.....	187	()	127	---	---	---	127	---	---	---	---	---	---	60	---
Other civil divisions.....	3	()	1	---	---	---	---	---	---	---	1	---	---	2	---

: Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest Outlays		
			Total	General government	Protection to person and property	Health and sanitation	Highways and corrections	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources			Miscellaneous	
LINCOLN	\$715	\$90.21	\$586	\$69	\$23	\$1	\$134	\$25	\$324	\$1	\$2		\$7	\$31	\$36	\$62
County	235	19.79	183	62	15		40	25	34					7	2	50
Cities and towns	76	16.21	33	7	8	1	14			1	2			31	8	4
School districts	321	(5)	290						290						23	8
Road districts	83	(5)	80				80									
MASON	495	45.41	371	33	22	2	86	17	200	4					15	92
County	145	13.30	132	28	14	1	32	17	33					7	2	11
Cities and towns	56	18.12	31	5	8	1	13			4				17	5	3
School districts	249	(5)	167						167						4	78
Road districts	45	(5)	41				41								4	
Other civil divisions																
OKANOGAN	900	47.87	787	55	38	2	126	18	359		1	\$175	13	27	50	36
County	213	11.33	205	47	29		50	18	50				11		8	8
Cities and towns	101	14.02	41	8	9	2	19				1			25	11	24
School districts	337	(5)	309						309						26	2
Road districts	59	(5)	57				57								2	
Other civil divisions	190	(5)	175									175			2	2
PACIFIC	890	59.33	703	91	37	5	143	22	368	7		1	29	85	72	30
County	265	17.67	225	80	17	1	26	22	48	3			28	1	14	25
Cities and towns	120	17.72	64	11	20	4	24			4			1	22	31	3
School districts	342	(5)	320						320						20	2
Road districts	93	(5)	93				93									
Other civil divisions	70	(5)	1									1		62	7	

PEND OREILLE.	39.59	277	39	18	54	11	100	1	4	7	5
County.....	102	102	37	13	17	11	21	1	3	2	5
Cities and towns.....	13	13	2	4	5			1	1	5	
School districts.....	129	129			32		129				
Road districts.....	(3)	(3)									
Other civil divisions.....	(3)	1		1							
PRECE.	69.22	6,089	790	943	727	394	2,587	75	162	2	1,313
County.....	12.44	1,870	512	95	264	385	401			165	1,875
Cities and towns.....	6,143	1,859	276	848	264	383	3	75	1	116	84
School districts.....	2,461	2,186					2,186			49	1,574
Road districts.....	328	(3)			19					165	109
Other civil divisions.....	562	155	2						161	99	210
SAN JUAN.	48.76	145	16	5		53	61		3	2	2
County.....	42	42	1	1		6	10		2		
Cities and towns.....	11	51			4		51			3	
School districts.....	(3)	3			43					1	
Road districts.....	(3)										
Other civil divisions.....	(3)								3		
SKAGIT.	56.05	1,245	110	95	5	209	50	722	4	4	20
County.....	11.67	590	52	34	1	95	47	101		8	15
Cities and towns.....	33.94	120	18	42	4	39	3	621	4	64	453
School districts.....	732	621								36	75
Road districts.....	183	75				75				8	52
Other civil divisions.....	67	39		19					20	15	13
SKAMANIA.	63.00	169	31	13		41	8	73		3	3
County.....	22.67	62	30	11		1	8	9		6	2
Cities and towns.....	30.00	4	1	2						3	1
School districts.....	(3)	39				39	64				
Road districts.....	(3)										
Other civil divisions.....	(3)									1	
SNOHOMISH.	48.45	2,675	235	275	38	414	136	1,481	22	18	14
County.....	11.63	703	179	157		151	136	218	2		62
Cities and towns.....	25.97	47	56	196	38	131			20	18	12
School districts.....	1,379	1,343						1,243			210
Road districts.....	(3)	132				132					68
Other civil divisions.....	288	36		22					14	1	112
SPOKANE.	54.72	8,318	604	798	255	690	427	2,834	82	167	64
County.....	11.16	1,641	434	120	6	138	382	374		171	234
Cities and towns.....	25.99	2,994	170	678	249	409	45		79	167	87
School districts.....	(3)	2,460						2,460			234
Road districts.....	(3)	163				143					107
Other civil divisions.....	287	* 177							64		59

* Not computed.

* Includes \$113,152, not distributable by departments.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous enterprises
STEVENS.....	\$747	\$40.27	\$630	\$82	\$27	\$5	\$76	\$23	\$405		\$21		\$11	\$27	\$21	\$69
County.....	219	11.81	218	79	20	1	27	23	57				11		1	1
Cities and towns.....	120	25.42	25	3	7	4	10				1			27	4	64
School districts.....	369	(^c)	348						348						16	6
Road districts.....	39	(^c)	39				39									
Other civil divisions.....																
THURSTON.....	1,623	49.33	1,066	142	80	4	155	46	537	\$9	6	\$33	24	97	139	301
County.....	365	11.09	321	94	33		32	46	90	2	1		23	25	25	19
Cities and towns.....	376	24.39	145	48	47	4	33			7	5		1	47	40	144
School districts.....	597	(^c)	497						497							
Road districts.....	90	(^c)	90				90									60
Other civil divisions.....	195	(^c)	33									33		50	34	78
WAHIAKUM.....	153	39.23	135	13	8		37	2	73				2		14	4
County.....	43	11.03	43	12	6	6	9	2	12				2			
Cities and towns.....	6	11.17	3	1	1		1								2	1
School districts.....	66	(^c)	61						61						2	3
Road districts.....	27	(^c)	27				27									
Other civil divisions.....	11	(^c)	1		1										10	
WALLA WALLA.....	1,561	55.63	1,363	144	233	71	238	37	550	9	20	23	38	100	103	25
County.....	429	15.00	420	114	28	12	117	37	90		5		17		7	2
Cities and towns.....	579	33.58	393	30	205	59	54			9	15		21	100	72	14
School districts.....	485	(^c)	460						460						18	7
Road districts.....	67	(^c)	67				67									
Other civil divisions.....	31	(^c)	23									23			6	2

WATCOM	2,749	45.36	2,124	223	249	35	245	103	1,048	21	45	3	47	274	101	250
County	736	12.15	689	166	57	—	159	103	1,162	1	—	—	41	—	3	44
Cities and towns	809	22.05	438	57	192	35	83	—	—	20	45	—	6	237	55	79
School districts	949	(¹)	896	—	—	—	—	—	886	—	—	—	—	—	26	37
Road districts	3	(¹)	3	—	—	—	3	—	—	—	—	—	—	—	—	—
Other civil divisions	252	(¹)	4 108	—	—	—	—	—	—	—	—	3	—	37	17	90
WHITMAN	1,306	46.62	1,136	107	49	9	211	46	678	2	5	—	29	56	53	61
County	377	13.46	364	92	24	—	96	46	82	—	—	—	24	—	—	13
Cities and towns	230	16.51	105	15	25	9	44	—	—	2	5	—	5	56	26	43
School districts	628	(¹)	696	—	—	—	—	—	596	—	—	—	—	—	27	5
Road districts	71	(¹)	71	—	—	—	71	—	—	—	—	—	—	—	—	—
YAKIMA	4,155	52.13	2,899	363	248	56	567	104	1,310	20	26	189	16	516	410	330
County	951	11.93	939	289	80	16	226	102	214	1	—	—	11	—	1	11
Cities and towns	1,328	33.73	456	74	166	40	124	2	—	19	26	—	5	516	197	157
School districts	1,188	(¹)	1,096	—	—	—	—	—	1,096	—	—	—	—	—	67	25
Road districts	251	(¹)	217	—	—	—	217	—	—	—	—	—	—	—	26	5
Other civil divisions	439	(¹)	191	—	2	—	—	—	—	—	—	189	—	—	116	132

* Not computed.

* Includes \$105,026, not distributable by departments

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			Operation and maintenance of public-service enterprises
Grand total.....	\$59,616	\$51.35	\$16,992	\$2,120	\$6,978	\$3,416	\$3,291	\$180	\$701	\$310	\$626	\$10,723	\$5,914	\$19,047
30,000 population and over.....	42,927	65.22	13,413	1,507	5,390	2,167	2,274	181	541	792	561	8,610	4,448	16,456
Seattle.....	32,472	87.36	9,011	1,002	3,551	1,598	1,391	134	361	566	408	6,548	3,194	13,719
Spokane.....	2,985	25.67	1,845	161	663	249	394	45	80	166	87	1,188	209	743
Tacoma.....	5,900	54.73	1,767	252	820	249	328	2	67	—	49	1,519	799	1,815
Bellingham.....	677	21.49	396	48	186	34	59	—	19	—	6	189	47	45
Everett.....	863	28.90	394	44	170	37	102	—	14	16	11	166	199	134
8,000 to 30,000 population.....	5,196	33.23	1,852	273	802	146	437	5	89	68	32	1,113	901	1,330
Aberdeen.....	555	24.34	237	39	120	9	54	2	9	1	3	76	127	115
Yakima.....	1,063	47.46	323	50	134	37	62	2	16	20	2	432	167	141
Vancouver.....	1,170	10.43	135	19	50	5	46	—	4	11	—	6	23	6
Walla Walla.....	557	34.60	381	28	203	59	48	—	9	13	21	95	69	12
Houlihan.....	326	24.70	136	25	68	1	27	—	11	3	1	59	80	51
Wenatchee.....	798	62.34	162	26	66	11	38	—	8	9	1	84	63	489
Olympia.....	337	26.75	114	29	42	3	29	—	6	5	—	42	37	144
Port Angeles.....	594	54.00	32	32	27	1	42	—	6	2	—	147	112	225
Longview.....	223	20.94	110	9	47	13	28	—	10	—	3	110	38	3
Bremerton.....	260	25.00	83	10	14	7	44	—	6	2	—	73	38	66
Centralia.....	313	38.64	61	3	31	—	19	1	4	2	1	99	75	78
2,500 to 8,000 population.....	2,217	26.24	740	115	248	68	225	4	45	26	9	399	314	764
Puyallup.....	129	18.18	45	8	16	4	11	1	4	1	—	13	7	64
Anacortes.....	432	65.81	45	5	21	—	13	3	—	2	1	—	45	342
Kelso.....	166	26.86	68	16	25	8	15	—	3	1	—	17	55	25
Chehalis.....	106	21.60	54	8	24	4	10	—	5	3	—	14	12	26
Ellensburg.....	195	42.20	53	8	27	4	14	—	2	2	1	86	20	31

Camas.....	20.52	28	3	12	2	7	---	3	---	3	---	1	39	14	6
Renton.....	24.59	59	8	13	11	19	---	5	---	5	---	---	41	8	---
Port Townsend.....	32.67	27	7	9	---	8	---	2	---	2	---	---	8	43	52
Auburn.....	18.18	33	6	9	6	6	---	2	---	2	---	3	9	24	5
Raymond.....	22.47	40	7	12	3	15	---	3	---	3	---	---	18	26	2
Mount Vernon.....	40.92	35	3	10	3	15	---	2	---	2	---	---	---	7	109
Pasco.....	20.02	27	5	8	1	9	---	2	---	2	---	---	22	16	5
Pullman.....	28.60	31	3	5	4	15	---	1	---	1	---	2	23	8	5
Shelton.....	18.12	31	5	8	1	13	---	4	---	4	---	---	17	5	33
Clarkston.....	5.92	15	2	4	2	6	---	---	---	---	---	---	---	2	---
Colfax.....	12.58	22	3	6	3	7	---	1	---	1	---	---	---	5	3
Toppenish.....	24.51	32	5	12	---	11	---	1	---	1	---	---	36	---	---
Sedro-Woolley.....	9.56	19	4	7	1	5	---	1	---	1	---	---	---	6	1
Snohomish.....	25.67	20	3	5	---	9	---	3	---	3	---	---	16	3	30
Omak.....	14.53	12	2	4	1	5	---	---	---	---	---	---	8	8	14
Dayton.....	9.49	14	1	6	6	3	---	---	---	---	---	---	8	2	---
Cle Elum.....	23.92	25	3	8	4	9	---	1	---	1	---	---	19	3	13
Less than 2,500 population.....	18.11	927	225	238	35	355	---	26	24	24	24	24	601	251	497

1900 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$224, 769	\$180, 547	\$22, 453	\$21, 789	\$217, 431	\$137. 27
State government.....	8, 257	7, 350	—	907	8, 257	5. 22
Counties.....	21, 775	19, 008	369	2, 398	21, 008	13. 26
Cities and towns.....	123, 319	105, 882	9, 611	7, 826	118, 161	115. 31
School districts.....	36, 695	27, 913	—	8, 782	35, 969	(1)
Road districts.....	4, 327	3, 819	—	508	4, 094	(1)
Other civil divisions.....	30, 396	16, 575	12, 453	1, 368	29, 942	(1)
ADAMS	363	214	1	148	352	45. 60
County.....	7	—	—	7	—	. 91
Cities and towns.....	65	50	1	14	58	17. 96
School districts.....	231	106	—	125	227	(1)
Road districts.....	60	58	—	2	60	(1)
ASOTIN	453	315	46	92	416	49. 52
County.....	9	8	—	1	9	1. 07
Cities and towns.....	118	72	46	—	98	27. 47
School districts.....	201	155	—	46	191	(1)
Road districts.....	125	80	—	45	118	(1)
BENTON	2, 519	201	2, 147	171	2, 501	227. 36
County.....	72	60	—	12	72	6. 55
Cities and towns.....	191	—	181	10	191	57. 95
School districts.....	253	141	—	112	243	(1)
Road districts.....	1	—	—	1	1	(1)
Other civil divisions.....	2, 002	—	1, 966	36	1, 994	(1)
CHELAN	5, 507	2, 080	2, 870	557	5, 337	159. 31
County.....	700	643	—	57	677	20. 21
Cities and towns.....	1, 285	564	631	90	1, 256	72. 48
School districts.....	1, 196	873	—	323	1, 182	(1)
Road districts.....	7	—	—	7	7	(1)
Other civil divisions.....	2, 319	—	2, 239	80	2, 215	(1)
CLALLAM	3, 496	2, 266	933	297	3, 452	156. 91
County.....	378	359	—	19	377	17. 14
Cities and towns.....	2, 091	1, 364	674	53	2, 075	179. 90
School districts.....	388	178	—	210	367	(1)
Road districts.....	12	—	—	12	12	(1)
Other civil divisions.....	627	365	259	3	621	(1)
CLARK	1, 826	1, 233	348	245	1, 616	38. 85
County.....	62	—	—	62	62	1. 49
Cities and towns.....	545	186	347	12	498	21. 78
School districts.....	687	531	—	156	666	(1)
Road districts.....	369	368	—	1	232	(1)
Other civil divisions.....	163	148	1	14	158	(1)
COLUMBIA	175	113	—	62	169	31. 74
County.....	22	—	—	22	22	4. 13
Cities and towns.....	123	94	—	29	123	42. 80
School districts.....	29	19	—	10	23	(1)
Road districts.....	1	—	—	1	1	(1)
Other civil divisions.....	—	—	—	—	—	—
COWITZ	8, 046	5, 055	2, 365	626	7, 905	223. 94
County.....	411	367	—	44	315	8. 92
Cities and towns.....	2, 729	420	2, 181	128	2, 721	134. 80
School districts.....	980	696	—	284	943	(1)
Road districts.....	7	—	—	7	7	(1)
Other civil divisions.....	3, 919	3, 572	184	163	3, 919	(1)
DOUGLAS	313	139	70	104	308	40. 74
County.....	35	—	—	35	35	4. 63
Cities and towns.....	15	6	8	1	14	10. 06
School districts.....	144	81	—	63	140	(1)
Road districts.....	57	52	—	5	57	(1)
Other civil divisions.....	62	—	62	—	62	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
FERRY	\$259	\$185	\$14	\$60	\$255	\$59.41
County.....	175	168		7	171	39.84
Cities and towns.....	14		14		14	19.72
School districts.....	69	17		52	69	(1)
Road districts.....	1			1	1	(1)
FRANKLIN	708	423	224	61	654	105.48
County.....	9	9			8	1.29
Cities and towns.....	402	246	150	6	351	88.17
School districts.....	222	168		54	220	(1)
Road districts.....	1			1	1	(1)
Other civil divisions.....	74		74		74	(1)
GARFIELD	65	42		23	50	13.65
County.....	8			8	8	2.18
Cities and towns.....	43	35		8	28	17.50
School districts.....	8	7		1	8	(1)
Road districts.....	6			6	6	(1)
GRANT	385	204	54	127	373	65.83
County.....	39	36		3	35	6.18
Cities and towns.....	117	71	30	16	117	56.49
School districts.....	197	97		100	192	(1)
Road districts.....	1			1	1	(1)
Other civil divisions.....	31		24	7	28	(1)
GRAYS HARBOR	7,606	4,657	926	2,023	7,396	118.15
County.....	865	577		288	865	13.82
Cities and towns.....	5,040	2,885	838	1,317	4,881	115.13
School districts.....	1,195	842		353	1,146	(1)
Road districts.....	12			12	12	(1)
Other civil divisions.....	494	353	88	53	492	(1)
ISLAND	149	48	65	36	149	27.75
County.....	10	2		8	10	1.86
Cities and towns.....	49	46		3	49	54.02
School districts.....	24			24	24	(1)
Road districts.....	1			1	1	(1)
Other civil divisions.....	65		65		65	(1)
JEFFERSON	978	818	75	85	949	109.08
County.....	4			4	4	.46
Cities and towns.....	753	695	11	47	732	183.97
School districts.....	96	63		33	88	(1)
Road districts.....	1			1	1	(1)
Other civil divisions.....	124	60	64		124	(1)
KING	109,043	101,144	1,063	6,836	106,114	222.83
County.....	12,467	11,767	323	377	12,467	26.18
Cities and towns.....	71,796	68,029	454	3,313	68,959	176.36
School districts.....	15,950	13,198		2,752	15,881	(1)
Road districts.....	548	344		204	548	(1)
Other civil divisions.....	8,282	7,806	286	190	8,259	(1)
KITSAP	1,394	665	258	471	1,371	44.55
County.....	156	126		30	156	5.07
Cities and towns.....	641	32	258	351	641	52.85
School districts.....	471	390		81	459	(1)
Road districts.....	108	100		8	98	(1)
Other civil divisions.....	18	17		1	17	(1)
KITTITAS	1,760	709	779	272	1,748	96.04
County.....	8			8	8	.44
Cities and towns.....	122	15	78	29	122	12.48
School districts.....	453	268		185	441	(1)
Road districts.....	448	426		22	448	(1)
Other civil divisions.....	729		701	28	729	(1)

1 Not computed.

1902 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Klickitat	\$418	\$192	\$50	\$176	\$405	\$40.91
County.....	49	30	—	19	43	4.34
Cities and towns.....	48	39	1	8	48	21.06
School districts.....	263	123	—	140	256	(¹)
Road districts.....	8	—	—	8	8	(¹)
Other civil divisions.....	50	—	49	1	50	(¹)
Lewis	2,592	1,562	311	719	2,478	61.03
County.....	221	30	—	191	221	5.44
Cities and towns.....	1,650	1,081	282	287	1,551	94.58
School districts.....	687	451	—	236	672	(¹)
Road districts.....	5	—	—	5	5	(¹)
Other civil divisions.....	29	—	29	—	29	(¹)
Lincoln	595	391	4	200	561	47.24
County.....	43	20	—	23	43	3.62
Cities and towns.....	121	107	4	10	91	19.41
School districts.....	411	249	—	162	407	(¹)
Road districts.....	20	15	—	5	20	(¹)
Mason	377	206	49	122	372	34.13
County.....	82	51	—	31	82	7.52
Cities and towns.....	161	63	49	49	161	52.09
School districts.....	130	91	—	39	125	(¹)
Road districts.....	3	—	—	3	3	(¹)
Other civil divisions.....	1	1	—	—	1	(¹)
Okanogan	2,172	376	1,458	338	2,151	114.41
County.....	26	—	—	26	26	1.38
Cities and towns.....	155	98	36	21	150	20.82
School districts.....	460	262	—	198	444	(¹)
Road districts.....	17	11	—	6	17	(¹)
Other civil divisions.....	1,514	5	1,422	87	1,514	(¹)
Pacific	1,700	753	594	353	1,577	105.13
County.....	320	280	—	40	320	21.33
Cities and towns.....	810	196	580	34	691	102.04
School districts.....	401	140	—	261	397	(¹)
Road districts.....	2	—	—	2	2	(¹)
Other civil divisions.....	167	137	14	16	167	(¹)
Pend Oreille	163	102	—	61	132	18.08
County.....	45	40	—	5	17	2.33
Cities and towns.....	1	—	—	1	1	.42
School districts.....	76	25	—	51	73	(¹)
Road districts.....	2	—	—	2	2	(¹)
Other civil divisions.....	39	37	—	2	39	(¹)
Pierce	26,202	24,497	222	1,483	25,521	152.64
County.....	1,402	999	—	403	1,402	8.39
Cities and towns.....	16,397	15,928	134	335	15,798	128.01
School districts.....	3,518	2,810	—	708	3,436	(¹)
Road districts.....	1,785	1,789	—	16	1,785	(¹)
Other civil divisions.....	3,100	2,991	88	21	3,100	(¹)
San Juan	80	64	—	16	79	25.51
County.....	1	—	—	1	1	.32
Cities and towns.....	55	55	—	—	55	91.51
School districts.....	24	9	—	15	23	(¹)
Road districts.....	—	—	—	—	—	(¹)
Other civil divisions.....	—	—	—	—	—	(¹)
Skagit	2,344	1,821	295	228	2,300	64.97
County.....	184	151	—	33	175	4.94
Cities and towns.....	1,242	926	240	76	1,218	74.46
School districts.....	654	581	—	73	644	(¹)
Road districts.....	101	84	—	17	101	(¹)
Other civil divisions.....	163	79	55	29	162	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Contd.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
SKAMANIA	\$197	\$127	\$18	\$52	\$150	\$50.00
County.....	82	73		9	38	12.67
Cities and towns.....	52	40	3	9	52	130.00
School districts.....	35	14		21	32	(1)
Road districts.....	13			13	13	(1)
Other civil divisions.....	15		15		15	(1)
SNOHOMISH	6,584	5,560	119	905	5,748	71.14
County.....	704	516		188	684	8.47
Cities and towns.....	4,269	3,917	103	249	3,508	83.19
School districts.....	1,223	794		429	1,168	(1)
Road districts.....	11	11			11	(1)
Other civil divisions.....	377	322	16	39	377	(1)
SPOKANE	9,156	7,085	1,239	832	8,451	55.60
County.....	2,083	2,019		64	1,647	10.84
Cities and towns.....	3,742	3,446	15	281	3,608	29.52
School districts.....	2,095	1,620		475	2,007	(1)
Road districts.....						
Other civil divisions.....	1,236		1,224	12	1,189	(1)
STEVENS	829	213	330	286	817	44.04
County.....	37			37	37	1.99
Cities and towns.....	80	46		34	78	16.52
School districts.....	340	167		173	330	(1)
Road districts.....	2			2	2	(1)
Other civil divisions.....	370		330	40	370	(1)
THURSTON	2,847	1,677	712	458	2,779	84.47
County.....	533	476		57	533	16.20
Cities and towns.....	812	389	379	44	778	50.46
School districts.....	719	528		191	697	(1)
Road districts.....	12			12	12	(1)
Other civil divisions.....	771	284	333	154	759	(1)
WANKIARUM	175	126		49	172	44.10
County.....	2			2	2	.51
Cities and towns.....	28	2		26	28	52.14
School districts.....	33	22		11	31	(1)
Road districts.....	2			2	2	(1)
Other civil divisions.....	110	102		8	109	(1)
WALLA WALLA	3,327	1,359	1,143	825	3,249	113.60
County.....	137	70	46	21	88	3.08
Cities and towns.....	1,907	981	403	523	1,906	110.53
School districts.....	331	308		23	312	(1)
Road districts.....	3			3	3	(1)
Other civil divisions.....	949		694	255	940	(1)
WHATCOM	2,335	1,674	23	638	2,292	37.82
County.....	214	120		94	214	3.53
Cities and towns.....	1,311	1,024	23	264	1,282	34.94
School districts.....	516	259		257	502	(1)
Road districts.....	3	2		1	3	(1)
Other civil divisions.....	291	269		22	291	(1)
WHITMAN	972	714	182	76	848	30.27
County.....	36			36	36	1.29
Cities and towns.....	464	262	182	20	369	28.49
School districts.....	469	452		17	440	(1)
Road districts.....	3			3	3	(1)
YAKIMA	8,402	4,187	3,446	769	7,977	100.09
County.....	137	11		126	91	1.14
Cities and towns.....	3,875	2,472	1,275	128	3,860	115.67
School districts.....	1,516	1,178		338	1,463	(1)
Road districts.....	569	499		70	490	(1)
Other civil divisions.....	2,305	27	2,171	107	2,073	(1)

¹ Not computed.

1904 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$123, 319	\$105, 882	\$9, 611	\$7, 826	\$118, 161	\$115. 31
30,000 population and over.....	95, 672	91, 618	-----	4, 054	91, 422	138. 90
Seattle.....	70, 966	67, 757	-----	3, 209	68, 181	183. 43
Spokane.....	3, 557	3, 308	-----	249	3, 447	29. 64
Tacoma.....	16, 023	15, 809	-----	214	15, 428	143. 12
Bellingham.....	1, 121	952	-----	169	1, 121	35. 59
Everett.....	4, 005	3, 792	-----	213	3, 245	105. 02
8,000 to 30,000 population.....	17, 756	9, 413	5, 886	2, 457	17, 411	111. 36
Aberdeen.....	3, 320	1, 649	548	1, 123	3, 168	138. 95
Yakima.....	3, 103	2, 340	688	75	3, 103	138. 53
Vancouver.....	482	186	285	11	444	27. 24
Walla Walla.....	1, 852	946	383	523	1, 850	114. 91
Hoquiam.....	1, 462	1, 131	267	64	1, 462	110. 76
Wenatchee.....	1, 052	467	580	5	1, 052	82. 19
Olympia.....	755	371	363	21	721	57. 22
Port Angeles.....	2, 060	1, 333	675	52	2, 044	185. 82
Longview.....	1, 728	-----	1, 703	25	1, 722	161. 66
Bremerton.....	563	32	249	282	563	54. 13
Centralia.....	1, 379	968	145	276	1, 282	158. 27
2,500 to 8,000 population.....	5, 611	2, 836	2, 309	466	5, 313	62. 89
Puyallup.....	209	43	67	99	209	29. 46
Anacortes.....	816	718	77	21	806	122. 79
Kelso.....	855	292	473	90	855	136. 58
Chehalis.....	186	95	91	-----	186	37. 91
Ellensburg.....	99	-----	78	21	99	21. 42
Camas.....	61	-----	60	1	53	12. 50
Renton.....	135	-----	129	6	135	33. 23
Port Townsend.....	752	695	10	47	732	183. 97
Auburn.....	165	-----	163	2	165	42. 24
Raymond.....	506	196	307	3	387	101. 10
Mount Vernon.....	180	47	125	8	180	48. 78
Pasco.....	387	233	150	4	336	96. 11
Fullman.....	131	57	64	10	131	39. 43
Shelton.....	161	63	50	48	161	52. 09
Clarkston.....	85	39	46	-----	85	29. 62
Colfax.....	107	89	18	-----	30	10. 78
Toppenish.....	388	-----	385	3	388	139. 87
Sedro-Woolley.....	162	119	-----	43	149	54. 80
Snohomish.....	59	24	16	19	59	21. 95
Onak.....	39	32	-----	7	39	15. 31
Dayton.....	123	94	-----	29	123	48. 66
Cle Elum.....	5	-----	-----	5	5	1. 99
Less than 2,500 population.....	4, 280	2, 015	1, 416	849	4, 015	31. 94

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$217,431	\$189,063	\$95,971	\$137.27	\$120.21	\$71.37
State government.....	8,257	13,191	1,566	5.22	9.38	1.21
Counties.....	21,008	21,920	10,300	13.26	15.48	7.66
Cities and towns.....	118,161	84,901	76,890	115.31	95.30	91.50
School districts.....	35,969	21,662	16,941	(?)	(?)	(?)
Road districts.....	4,094	4,656	-----	(?)	(?)	(?)
Other civil divisions.....	29,942	22,733	284	(?)	(?)	(?)
Adams.....	352	517	274	45.60	53.70	21.23
Asotin.....	416	132	204	49.52	19.67	30.74
Benton.....	2,501	2,526	468	227.36	216.53	48.43
Chelan.....	5,337	3,044	1,292	159.31	135.92	68.94
Clallam.....	3,452	1,140	565	166.91	90.77	79.25
Clarke.....	1,616	2,320	935	38.85	67.20	30.91
Columbia.....	169	187	222	31.74	30.66	31.46
Cowlitz.....	7,905	1,475	361	223.94	125.07	25.66
Douglas.....	308	469	161	40.74	49.70	14.11
Ferry.....	255	320	238	59.41	61.20	48.89
Franklin.....	654	1,555	675	105.48	256.56	101.28
Garfield.....	50	83	48	13.65	21.46	11.09
Grant.....	373	542	68	65.83	69.73	6.31
Grays Harbor.....	7,396	4,241	2,235	118.15	90.08	52.92
Island.....	149	255	42	27.75	44.73	7.55
Jefferson.....	949	388	705	109.08	59.19	76.75
King.....	106,114	77,384	39,400	222.83	185.92	115.42
Kitsap.....	1,371	1,648	472	44.55	44.36	22.30
Kittitas.....	1,748	1,728	1,001	96.04	97.42	46.70
Klickitat.....	405	363	182	40.91	39.16	14.65
Lewis.....	2,478	1,868	1,434	61.03	49.10	38.09
Lincoln.....	561	713	469	47.24	47.10	24.22
Mason.....	372	149	111	34.13	30.22	19.89
Okanogan.....	2,151	1,301	365	114.41	71.57	23.50
Pacific.....	1,577	1,719	1,289	105.13	110.89	87.91
Pend Oreille.....	132	150	220	18.08	22.97	(?)
Pierce.....	25,521	15,307	13,268	152.64	101.96	93.42
San Juan.....	79	31	27	25.51	8.62	7.15
Skagit.....	2,300	1,775	953	64.97	51.53	27.94
Skamania.....	150	207	66	50.00	88.11	20.18
Snohomish.....	5,748	5,323	3,464	71.14	76.18	49.03
Spokane.....	8,451	10,097	14,717	55.60	71.22	88.66
Stevens.....	817	681	614	44.04	30.75	(?)
Thurston.....	2,779	1,315	863	84.47	55.75	43.00
Wahkiakum.....	172	111	14	44.10	31.48	4.14
Walla Walla.....	3,249	2,968	1,849	113.60	107.77	51.02
Whatcom.....	2,292	2,124	2,259	37.82	41.75	39.11
Whitman.....	848	1,508	757	30.27	48.14	21.11
Yakima.....	7,977	8,208	2,128	100.09	118.32	41.91

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

1906 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932			1922	1912	1932	1922	1912
	Total	Real property and improvements	Personal property					
State total.....	\$1,250,040	\$1,020,510	\$229,530	\$1,111,890	\$1,005,086	\$789.17	\$790.61	\$747.45
Adams.....	20,127	17,977	2,150	20,978	22,699	2,607.46	2,179.99	1,760.41
Asotin.....	5,222	4,432	790	5,030	3,933	621.67	748.26	593.10
Benton.....	13,222	10,978	2,244	13,869	14,585	1,202.00	1,188.82	1,509.83
Chelan.....	29,043	23,518	5,525	22,408	15,093	866.96	1,000.40	805.63
Cllallam.....	16,915	13,754	3,161	14,663	12,317	768.86	1,167.84	1,728.03
Clarke.....	21,892	17,411	4,481	16,584	13,407	526.25	480.31	443.36
Columbia.....	9,051	8,243	808	9,098	8,692	1,699.72	1,493.14	1,234.26
Cowlitz.....	25,978	21,379	4,599	17,761	9,198	735.92	1,506.31	653.15
Douglas.....	9,749	7,755	1,994	13,134	9,590	1,289.38	1,392.02	841.13
Ferry.....	2,943	2,487	456	3,026	3,114	685.69	578.47	638.31
Franklin.....	11,209	9,523	1,686	10,798	8,771	1,807.90	1,781.30	1,315.44
Garfield.....	5,726	4,738	988	5,789	4,526	1,563.63	1,494.05	1,054.96
Grant.....	12,548	10,903	1,645	12,426	14,358	2,214.61	1,599.01	1,335.94
Grays Harbor.....	34,849	29,964	8,885	37,516	33,176	556.69	796.48	758.43
Island.....	2,831	2,502	329	2,719	1,656	527.29	477.71	294.34
Jefferson.....	5,883	4,953	930	8,834	6,556	676.21	1,347.24	713.43
King.....	384,886	314,929	69,957	291,200	259,076	808.24	699.64	758.96
Kitsap.....	12,641	10,491	2,150	10,331	5,624	410.74	278.02	265.52
Kittitas.....	21,101	17,801	3,300	19,572	16,661	1,159.40	1,103.46	777.14
Klickitat.....	14,368	11,961	2,407	14,514	11,683	1,451.31	1,565.99	942.91
Lewis.....	28,232	23,877	4,355	25,003	20,179	695.37	657.06	536.12
Lincoln.....	25,878	22,811	3,067	27,427	24,016	2,179.02	1,811.42	1,241.13
Mason.....	6,554	5,194	1,360	5,654	6,286	601.28	1,149.33	1,123.85
Okanogan.....	11,068	8,405	2,663	10,790	6,970	588.72	593.63	448.18
Pacific.....	13,764	11,639	2,125	14,333	17,959	917.60	924.78	1,225.06
Pend Oreille.....	6,909	5,445	1,464	6,596	6,674	946.44	1,011.73	-----
Pierce.....	99,789	78,363	21,426	92,794	108,755	596.82	618.09	765.74
San Juan.....	1,639	1,229	410	1,557	1,400	529.22	432.04	366.28
Skagit.....	23,168	18,015	5,153	22,370	14,269	654.46	649.62	418.41
Skamania.....	4,309	3,741	568	4,920	5,034	1,436.33	2,087.58	1,536.51
Snohomish.....	48,144	37,538	10,606	43,668	38,583	595.84	624.96	546.00
Spokane.....	121,962	97,999	23,963	117,387	121,997	802.38	827.99	734.92
Stevens.....	11,703	9,800	1,903	13,379	8,913	630.89	604.41	-----
Thurston.....	17,296	13,526	3,770	15,516	14,294	525.71	657.59	712.29
Wahkiakum.....	2,100	1,616	484	2,197	1,913	538.46	624.08	556.56
Walla Walla.....	37,338	32,372	4,966	35,724	31,018	1,305.52	1,297.22	856.00
Whatcom.....	34,311	26,156	8,155	28,161	25,030	566.19	553.49	433.34
Whitman.....	45,891	40,765	5,126	45,121	41,451	1,638.15	1,440.51	1,166.10
Yakima.....	49,801	40,320	9,481	49,043	35,630	624.86	706.92	701.94

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, ROAD DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX								AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS			
	1932							1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts	Road districts	Other civil divisions					
State total	\$73, 131	\$12, 298	\$19, 517	\$17, 569	\$19, 144	\$3, 065	\$1, 538	\$66, 283	\$31, 205	\$5. 85	\$5. 96	\$3. 10
Adams	659	198	177	26	224	34		882	445	3. 27	4. 20	1. 96
Asotin	239	54	63	22	99	1		269	101	4. 58	5. 35	2. 67
Benton	601	138	192	45	196	30		719	370	4. 55	5. 18	2. 64
Chelan	1, 504	261	464	199	485	95		1, 264	519	5. 18	5. 64	3. 44
Clallam	1, 087	164	326	111	320	106	60	767	347	6. 43	5. 23	2. 82
Clarke	1, 360	239	418	192	400	68	43	1, 144	490	6. 21	6. 90	3. 65
Columbia	306	102	89	18	76	21		360	217	3. 38	3. 96	2. 50
Cowlitz	1, 432	287	393	156	395	124	77	927	354	5. 51	5. 22	3. 85
Douglas	381	94	119	4	141	23		547	254	3. 91	4. 16	2. 65
Ferry	146	32	62	5	36	11		164	104	4. 96	5. 42	3. 34
Franklin	437	109	137	45	137	9		507	236	3. 90	4. 70	2. 69
Garfield	235	69	72	15	47	32		278	119	4. 10	4. 80	2. 63
Grant	442	120	112	21	166	23		592	345	3. 52	4. 76	2. 40
Grays Harbor	2, 658	373	809	532	667	138	139	2, 523	1, 180	7. 63	6. 73	3. 56
Island	142	27	48	5	55	7		162	75	5. 02	5. 96	4. 53
Jefferson	358	61	92	42	103	48	12	455	216	6. 09	5. 15	3. 29
King	26, 842	3, 474	6, 333	10, 204	5, 910	547	374	19, 264	8, 592	6. 97	6. 62	3. 32
Kitsap	908	114	252	106	353	76	7	758	244	7. 18	7. 34	4. 34
Kittitas	913	213	298	82	274	46		878	409	4. 33	4. 49	2. 45
Klickitat	609	145	185	21	177	81		638	348	4. 24	4. 40	2. 98
Lewis	1, 489	292	431	158	497	111		1, 603	781	5. 27	6. 41	3. 87
Lincoln	831	265	222	35	245	64		991	547	3. 21	3. 61	2. 28
Mason	410	71	151	27	110	48	3	314	178	6. 26	5. 55	2. 83
Okanogan	580	103	162	48	224	42	1	642	260	5. 24	5. 95	3. 73
Pacific	817	133	266	80	236	65	37	946	504	5. 94	6. 60	2. 81
Pend Oreille	289	68	91	12	89	29		357	207	4. 18	5. 41	3. 10
Pierce	6, 775	1, 000	2, 169	1, 446	1, 679	208	273	6, 421	3, 076	6. 79	6. 92	3. 83
San Juan	83	19	29	3	29	3		89	44	5. 06	5. 72	3. 14
Skagit	1, 350	257	343	166	461	110	13	1, 588	747	5. 83	7. 10	5. 24
Skamania	235	49	87	4	57	38		254	135	5. 45	5. 16	2. 68
Snohomish	3, 158	525	947	550	819	241	76	2, 810	1, 506	6. 56	6. 43	3. 90
Spokane	6, 303	1, 176	1, 324	1, 791	1, 649	194	169	6, 596	3, 530	5. 17	5. 62	2. 89
Stevens	584	120	172	23	227	42		718	343	4. 99	5. 37	3. 85
Thurston	1, 071	197	271	126	350	77	50	964	441	6. 19	6. 21	3. 09
Wahkiakum	124	23	37	4	41	19		184	73	5. 90	8. 38	3. 82
Walla Walla	1, 404	355	355	267	381	46		1, 592	786	3. 76	4. 46	2. 53
Whatcom	2, 188	377	629	432	543	3	204	2, 021	999	6. 38	7. 18	3. 99
Whitman	1, 461	481	309	114	498	69		2, 047	836	3. 18	4. 54	2. 02
Yakima	2, 720	513	881	432	748	146		3, 048	1, 247	5. 46	6. 21	3. 50

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of West Virginia relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 55 counties, the 199 cities, towns, and villages, and the 400 school districts, or a total of 655 political units that have power to levy taxes or incur debt.

The data for West Virginia were compiled largely from reports on file in the office of State Tax Commissioner, Charleston, W. Va.

Fiscal year.—For West Virginia the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities, towns, and villages, and the school districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of West Virginia on January 1, 1932, was 1,756,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for West Virginia the aggregate of governmental costs, including those for capital outlays, is in excess of revenue receipts by \$8,497,259. This excess of governmental costs over revenue receipts was 31.1 percent for the State government, 2.4 percent for the counties, 0.5 percent for the cities, towns, and villages, and 2 percent for the school districts.

Although the aggregate of governmental costs, including capital outlays, is in excess of revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$14,220,244.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING FUND ASSETS		GENERAL PROP- ERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total	\$76, 615, 330	100. 0	\$85, 112, 589	100. 0	\$151, 593, 880	100. 0	\$50, 657, 489	100. 0
State government	24, 118, 342	31. 5	31, 623, 080	37. 2	86, 393, 930	57. 0	3, 568, 140	7. 0
Counties	17, 031, 889	22. 2	17, 432, 452	20. 5	34, 244, 851	22. 6	15, 192, 793	30. 0
Cities, towns, and vil- lages	8, 153, 076	10. 6	8, 192, 313	9. 6	15, 421, 963	10. 2	5, 788, 208	11. 4
School districts	27, 312, 023	35. 6	27, 864, 744	32. 7	15, 533, 136	10. 2	26, 108, 348	51. 5

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DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of West Virginia and all subdivisions of the State amounted to \$76,615,330, or an average of \$43.63 for each person in the State. Of this amount \$24,118,342 was for the State; \$17,031,889 for the counties; \$8,153,076 for the cities, towns, and villages; and \$27,312,023 for the school districts. The revenues collected include \$50,049,743, general property taxes; \$1,554,756, special taxes; \$433,310, poll taxes; \$13,577,072, licenses and permits; \$347,033, special assessments; \$4,904,462, subventions, donations, and pension assessments; \$1,102,583, interest, rents, and highway privileges; \$1,443,540, earnings of public service enterprises; \$2,736,139, earnings of general departments; and \$466,692, fines, forfeits, and escheats. Of the \$4,904,462 classified as subventions, donations, and pension assessments, \$3,106,805 represents subventions by the Federal Government to the State, principally for highways. In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities, towns, and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities, towns, and villages having a population of 2,500 and over amounted to \$6,315,000 in 1912, \$13,343,000 in 1922, and \$23,721,783 in 1932, this being an increase of 29.3 percent from 1922 to 1932, and 275.6 percent from 1912 to 1932. Special taxes amounted to \$588,000 in 1912, \$1,436,000 in 1922, and \$1,554,756 in 1932. Poll taxes amounted to \$317,000 in 1912, \$643,000 in 1922, and \$433,049 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$1,370,000 in 1912, \$5,101,000 in 1922, and \$13,543,063 in 1932. Special assessments amounted to \$388,000 in 1912, \$1,139,000 in 1922, and \$300,761 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of West Virginia and all subdivisions of the State for 1932 amounted to \$85,112,589, or an average expenditure of \$48.47 per person. Of the total amount expended, \$31,623,080 was disbursed by the State government; \$17,432,452 by the counties; \$8,192,313 by the cities, towns, and villages; and \$27,864,744 by the school districts. The total comprises \$53,921,271 for operation and maintenance of general departments; \$918,047 for operation and maintenance of public-service enterprises; \$7,555,768 for interest on debt; and \$22,717,503 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$6,977,900; protection to person and property, \$3,859,945; health and sanitation, \$1,366,230; development and conservation of natural resources by the State, \$497,722; highways, \$8,690,966; charities, hospitals, and corrections, \$3,182,869; schools, \$28,919,622; libraries, \$40,695; recreation, \$171,936; and miscellaneous, \$213,386. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to States, counties, and cities, towns, and villages or other incorporated places with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and

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public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$8,385,000 to \$29,956,725, or 257.3 percent; interest payments, from \$379,000 to \$6,554,780 or 1,629.5 percent; and outlay payments, from \$1,978,000 to \$19,684,865, or 895.2 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities, towns, and villages, and the school districts.

Table 6 presents for the individual cities, towns, and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities, towns, and villages in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities, towns, and villages, and the school districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all the minor civil divisions of the county.

For 1932 the combined gross debt of West Virginia and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$151,593,880, or an average per capita of \$86.33. In 1922 the average per capita was \$46.58, and in 1912, \$8.57.

Of the total debt reported for 1932, \$86,393,930 was for the State government; \$34,244,851 for the counties; \$15,421,963 for the cities, towns, and villages; and \$15,533,136 for the school districts.

The gross debt of the State government, less sinking-fund assets, increased 257.3 percent from 1922 to 1932. Similar debt for all minor civil divisions combined increased 40.7 percent from 1922 to 1932 and 482.4 percent from 1912 to 1932.

ASSESSED VALUATIONS

In West Virginia each county constitutes an assessment district, for which an assessor is elected every 4 years.

All property is assessed annually as of January 1, at its true and actual value.

The assessed valuation of all property in West Virginia subject to levies of the general property tax was \$1,877,968,467 in 1932 as compared with \$2,092,557,000 in 1922 and \$1,168,013,000 in 1912. The per capita assessed valuation increased from \$894.11 in 1912 to \$1,382.43 in 1922, and decreased to \$1,069.46 in 1932.

TAX LEVIES

In West Virginia each sheriff is ex-officio tax collector of his county and collects the taxes (except municipal) assessed therein for all purposes. Taxes and special assessments due municipalities are collected by the sergeant thereof, or by such other officer as the council may designate.

The total levies of the general property tax for the State and all subdivisions were \$10,026,000 for 1912, \$38,435,000 for 1922, and \$50,657,489 for 1932, this being a per capita of \$7.67, \$25.39, and \$28.85, respectively.

Of the total levies reported for 1932, \$3,568,140 was for the State government; \$15,192,793 for the counties; \$5,788,208 for the cities, towns, and villages; and \$26,108,348 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$0.86 for 1912, \$1.84 for 1922, and \$2.70 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion	REVENUE RECEIPTS												Earnings of public service enter- prises
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	
				Total	General property	Poll	Licenses and permits							
	1, 756, 000	\$76, 615	\$43. 63	\$865, 615	\$50, 050	\$433	\$13, 577	\$347	\$467	\$4, 745	\$159	\$1, 103	\$2, 736	\$1, 443
Grand total.....														
State government.....	1, 756, 000	24, 118	13. 73	18, 481	3, 395	215	13, 316	31	31	3, 106	77	514	1, 909	
Counties.....	1, 756, 000	17, 062	9. 70	15, 713	15, 479	183	51		273	40	74	346	586	
Cities, towns, and villages.....	654, 598	8, 163	12. 45	5, 856	5, 856	335	206	347	163	10	6	203	125	1, 443
School districts.....		27, 312	(¹)	25, 565	25, 561		4			1, 589	2	40	116	
BARBOUR.....	18, 700	478	25. 56	394	391	2	1	1	6	37		4	8	28
County.....	18, 700	219	11. 71	203	201	2		1	5			3	8	28
Cities, towns, and villages.....	3, 898	48	12. 31	17	16		1	1	1			1		
School districts.....	211		(¹)	174	174					37				
BERKELEY.....	28, 600	698	24. 41	608	597	4	7	4	11	17	1	10	7	40
County.....	28, 600	183	6. 40	166	160	4	2		4	4	1	3	5	
Cities, towns, and villages.....	15, 061	180	11. 49	121	116		5	4	7			7	1	40
School districts.....	335		(¹)	321	321					13				
BOONE.....	26, 200	778	29. 69	752	748	3	1		6	9		5	6	
County.....	26, 200	327	12. 48	310	306	3	1		6	1		5	5	
Cities, towns, and villages.....	1, 642	12	7. 31	12	12									
School districts.....	439		(¹)	430	430					8			1	
BRAXTON.....	22, 579	416	18. 42	352	347	3	2	1	4	53		1	5	
County.....	22, 579	134	5. 93	124	120	3	1		4			1	5	
Cities, towns, and villages.....	3, 990	21	5. 26	20	19		1	1						
School districts.....	261		(¹)	208	208					53				
BROOKE.....	26, 100	872	33. 41	796	794	1	1	6	5	2	14	13	13	23
County.....	26, 100	288	11. 03	251	249	1	1		5	2	14	6	10	
Cities, towns, and villages.....	11, 678	112	9. 59	74	74			6				3	3	23
School districts.....		472	(¹)	471	471							1		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued
[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
CABELL.....	95,100	\$3,743	\$35.93	\$3,240	\$3,201	\$17	\$22	\$10	\$33	\$11	\$2	\$54	\$60	\$7
County.....	95,100	743	7.81	654	646	8			12			26	51	
Cities, towns, and villages.....	82,213	848	10.31	775	744	9	22	10	21	11	2	27	6	7
School districts.....		1,826	(^c)	1,811	1,811							1	3	
CALHOUN.....	11,000	235	21.36	207	206	1				18		2	4	4
County.....	11,000	91	8.27	86	85	1						2	3	
Cities, towns, and villages.....	1,018	9	8.84	5	5					18		2	3	4
School districts.....		135	(^c)	116	116								1	
CLAY.....	13,400	299	22.31	267	267				1	23	1	2	5	
County.....	13,400	110	8.21	104	104				1			2	3	
Cities, towns, and villages.....	3	3	6.76	2	2					23	1		2	
School districts.....	186	186	(^c)	161	161									
DODDGE.....	10,488	362	34.52	353	351	1	1		1			2	6	
County.....	10,488	191	18.21	183	181	1	1		1			2	5	
Cities, towns, and villages.....	984	7	7.11	7	7									
School districts.....		164	(^c)	163	163								1	
FAYETTE.....	74,000	1,810	24.46	1,622	1,608	10	4	8	52	98	1	7	22	
County.....	74,000	638	8.62	568	557	10	1		45	2	1	7	15	
Cities, towns, and villages.....	11,436	89	7.78	73	70	3	3	8	7				1	
School districts.....		1,083	(^c)	981	981					96			6	
GILMER.....	10,641	332	31.20	309	308		1		1	7	1	3	11	
County.....	10,641	164	15.41	146	145		1		1	2	1	3	11	
Cities, towns, and villages.....	1,098	6	5.46	6	6									
School districts.....		162	(^c)	157	157					5				
GRANT.....	8,441	173	20.50	128	127	1		1		39		1	2	2
County.....	8,441	44	5.21	41	40	1						1	2	
Cities, towns, and villages.....	2,153	8	3.72	5	5			1						2
School districts.....		121	(^c)	82	82					39				

GREENBRIER...	37,500	1,021	27.23	860	852	4	4	5	7	91	10	39
County.....	37,500	336	8.96	316	311	4	4	1	5	6	9	1
Cities, towns, and villages.....	10,250	115	11.22	66	63	3	3	5	2	2	1	39
School districts.....		570	(^c)	478	478					91		
HAMPSHIRE.....	11,900	246	20.67	198	196	1	1		2	39	2	4
County.....	11,900	76	6.39	72	70	1	1		2	1	1	4
Cities, towns, and villages.....	1,633	16	9.80	11	11						1	
School districts.....		154	(^c)	115	115					39		
HANCOCK.....	30,000	735	24.50	672	665	5	2	6	8	3	11	21
County.....	30,000	227	8.50	221	221	5	1		5	2	10	8
Cities, towns, and villages.....	10,481	76	7.25	46	45		1	6	3	1		21
School districts.....		404	(^c)	399	399					1	3	
HARDY.....	9,900	180	18.18	127	125	1	1		1	49	2	1
County.....	9,900	48	4.85	45	43	1	1		1		2	
Cities, towns, and villages.....	923	7	7.58	6	6						7	1
School districts.....		125	(^c)	76	76					49		
HARRISON.....	79,200	3,134	39.57	2,741	2,711	13	17	40	17	24	53	221
County.....	79,200	1,076	13.59	1,016	999	13	4				32	
Cities, towns, and villages.....	39,775	690	17.35	377	364		13	40	17	10	16	221
School districts.....		1,368	(^c)	1,348	1,348					14	5	
JACKSON.....	16,124	331	20.53	273	272	1			1	49	4	
County.....	16,124	120	7.44	112	111	1			1		3	
Cities, towns, and villages.....	1,858	7	3.77	7	7							
School districts.....		204	(^c)	154	154					49	1	
JEFFERSON.....	15,800	352	22.28	331	328	1	4	2	5	1	6	
County.....	15,800	124	7.85	112	110	1	1		4	4	4	
Cities, towns, and villages.....	5,645	42	7.44	37	34		3	2	1		2	
School districts.....		186	(^c)	182	182					1	2	
KANAWHA.....	164,200	5,445	33.16	5,123	5,071	23	29	13	46	40	105	15
County.....	164,200	1,619	9.86	1,480	1,463	16	1		17	2	10	40
Cities, towns, and villages.....	81,889	1,056	12.90	953	918	7	28	13	29		33	13
School districts.....		2,770	(^c)	2,690	2,690					38	20	22
LEWIS.....	22,000	709	32.23	674	666	4	4		5	15	1	7
County.....	22,000	317	14.41	298	298	4	1		2		4	7
Cities, towns, and villages.....	9,545	39	4.61	36	36		3		3		2	
School districts.....		348	(^c)	332	332					15	1	
LINCOLN.....	19,156	440	22.97	414	413	1			4	17	4	
County.....	19,156	206	10.75	197	196	1					1	
Cities, towns, and villages.....	844	5	5.92	5	5				4		4	
School districts.....		229	(^c)	212	212					17		

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
LOGAN.....	61,500	\$1,375	\$22.36	\$1,284	\$1,277	\$4	\$3	\$2	\$7	\$39	\$24	\$12	\$7	
County.....	530	8.62	479	4	1	2	3		4		24	11	7	
Cities, towns, and villages.....	63	12.04	58		56			2						
School districts.....	5,231	782	(^c)	742	742					39		1		
MCDOWELL.....	94,200	2,458	26.09	2,334	2,321	5	8	15	43	12		22	16	\$16
County.....	841	8.93	775		770	5			37			16	13	
Cities, towns, and villages.....	12,479	157	12.58	117	111		6	15	6			1	2	16
School districts.....	1,460	(^c)	1,442	1,440	1,440		2			12		5	1	
MARION.....	68,700	2,587	37.66	2,339	2,316	11	12		12	3	1	37	32	163
County.....	886	12.90	820		806	11	3		8			35	23	
Cities, towns, and villages.....	33,030	465	14.08	297	288		9		4		1			163
School districts.....	1,236	(^c)	1,222	1,222	1,222					3		2	9	
MARSHALL.....	40,900	1,055	25.79	993	983	5	5	12	8	2	2	7	23	8
County.....	376	9.19	349		342	5	2		6			5	16	
Cities, towns, and villages.....	26,434	177	6.70	152	149		3	12	2			2	1	8
School districts.....	502	(^c)	492	492	492					2	2		6	
MASON.....	20,788	416	20.01	358	356	1	1	1	3	43		5	5	1
County.....	20,788	141	6.78	129	127	1	1		2			5	5	
Cities, towns, and villages.....	5,028	28	5.57	25	25			1						1
School districts.....	247	(^c)	204	204	204					43				
MERCER.....	63,300	1,893	29.91	1,717	1,691	4	22	17	24	53		21	51	10
County.....	462	7.30	412		407	4	1		8			10	32	
Cities, towns, and villages.....	29,686	408	13.74	337	316		21	17	16			10	18	10
School districts.....	1,023	(^c)	968	968	968					53		1	1	

MINERAL	20,100	492	24.48	417	411	2	4	1	13	2	5	15	38
County.....	20,100	146	7.26	124	82	2	1	1	6	2	4	9	38
Cities, towns, and villages.....	10,760	128	11.90	85	208	1	3	1	7	1	1	3	38
School districts.....	218	(^c)	(^c)	208	208								
MINGO	40,400	1,372	33.96	1,265	1,259	2	4	14	9	11	11	9	61
County.....	40,400	492	12.18	466	463	2	1	9	9	9	9	8	61
Cities, towns, and villages.....	12,032	204	16.95	132	129	2	3	5	5	2	2	1	61
School districts.....	676	(^c)	(^c)	667	667				9				
MONONGALIA	52,900	1,801	34.05	1,670	1,656	7	7	33	12	2	49	25	1
County.....	52,900	691	13.06	649	641	7	1	33	8	2	14	16	1
Cities, towns, and villages.....	22,580	305	13.51	227	221	7	6	4	4	2	35	5	1
School districts.....	805	(^c)	(^c)	794	794				7			4	
MONROE	11,949	265	22.18	209	207	1	1	1	52		1	3	
County.....	11,949	77	6.44	73	71	1	1		52		1	3	
Cities, towns, and villages.....	719	3	4.17	3	3						1	3	
School districts.....	185	(^c)	(^c)	133	133								
MORGAN	8,400	223	26.55	212	210	1	1	1	5	1	2	1	1
County.....	8,400	85	10.12	80	78	1	1	1	1	1	2	1	1
Cities, towns, and villages.....	1,820	11	6.04	10	10				5				
School districts.....		127	(^c)	122	122								
NICHOLAS	20,886	522	25.23	466	462	3	1	2	43		5	6	
County.....	20,886	211	10.20	195	195	3	1	2			4	6	
Cities, towns, and villages.....	6,256	29	4.64	29	29								
School districts.....		282	(^c)	238	238				43		1		
OHIO	73,600	3,115	42.32	2,602	2,542	17	43	20	7	2	42	57	357
County.....	73,600	623	8.46	568	558	9	1	9	7	7	7	39	1
Cities, towns, and villages.....	62,902	1,279	20.33	846	796	8	42	11	7	2	34	1	357
School districts.....	1,213	(^c)	(^c)	1,188	1,188						1	17	
PENDLETON	9,700	179	18.45	117	117	1	1		56	1	1	2	1
County.....	9,700	43	4.43	41	39	1	1			1	1	1	1
Cities, towns, and villages.....	431	3	6.96	2	2				56				
School districts.....		133	(^c)	76	76						1		
PLEASANTS	6,545	212	32.39	194	192				7		3	4	4
County.....	6,545	88	13.45	81	81						3	3	
Cities, towns, and villages.....	2,182	22	10.08	18	17				7				4
School districts.....		102	(^c)	94	94							1	
POCAHONTAS	14,555	405	27.83	333	329	2	2		29		3	28	11
County.....	14,555	137	9.41	103	100	2		1	2		3	28	11
Cities, towns, and villages.....	3,012	21	6.97	10	9								
School districts.....	247	(^c)	(^c)	220	220				27				

See footnotes at end of table.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued
[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion	REVENUE RECEIPTS											
		Total	Per capita	TAXES			Special assess- ments	Fines, forfeits and escheats	Subven- tions and grants	Dona- tions, gifts, pension assess- ments	Highway privi- leges, rents, and interest	Ea- ings of general depart- ments	Earnings of public service enter- prises
				General property	Poll	Licenses and permits							
PRESTON	29,200	\$707	\$24.21	\$648	\$3	\$2		\$2	\$31		\$5	\$9	\$7
County	235	8.05	217	3	1		2		2		5	5	7
Cities, towns, and villages	7,906	52	6.58	41	1							4	
School districts		420	(^c)	391					29				
PUNAM	16,737	389	23.24	334	1		1	48			1	4	
County	148	148	8.84	141	1		1				1	4	
Cities, towns, and villages	1,903	5	2.63	5									
School districts		236	(^c)	188				48					
RALEIGH	72,400	1,747	24.13	1,564	12	6	\$7	16	\$1		7	18	5
County	545	7.53	514	12	2			11	5		3	11	
Cities, towns, and villages	12,680	116	9.15	90		4	7	5			4	1	5
School districts		1,086	(^c)	974					106			6	
RANDOLPH	25,049	647	25.83	499	2	5	3	5	85		7	9	32
County	152	172	6.87	149	2	1		3	6		3	8	
Cities, towns, and villages	9,289	102	10.98	61		2	3	2			3	1	32
School districts		373	(^c)	291		2			79		1		
RITCHIE	15,594	500	32.06	470	3	1	3	1	2		4	6	10
County	15,594	216	13.85	201	3	1		1			4	6	
Cities, towns, and villages	4,095	37	9.04	24			3						10
School districts		247	(^c)	245					2				
ROANE	19,478	525	26.95	495	2	3		3	11		3	8	
County	278	257	13.19	243	2	2		2			3	5	
Cities, towns, and villages	2,898	23	7.04	20		1		1				1	
School districts		245	(^c)	232					11			2	
SUMMERS	20,700	518	25.02	431	2	2		5	65		7	6	
County	20,700	154	7.44	142	2	1		1			5	6	
Cities, towns, and villages	6,654	63	9.47	56		1		4			2		
School districts		301	(^c)	236					65				

TAYLOR.....	19,200	557	29.01	483	477	3	3	1	2	2	3	26	40
County.....	19,200	187	9.74	172	172	3	3	1	2	2	3	6	6
Cities, towns, and villages.....	8,354	127	15.30	65	63	2	2	1	2	2	2	20	40
School districts.....		243	(¹)	242	242								
TUCKER.....	13,374	301	22.51	239	236	2	2	42	2	2	1	4	13
County.....	13,374	79	5.91	73	71	2	2		2	2	1	1	13
Cities, towns, and villages.....	6,180	36	5.83	22	21		1					3	13
School districts.....		186	(¹)	144	144					42			
TYLER.....	12,785	420	32.85	381	378	1	2	14	1	1	3	9	12
County.....	12,785	175	13.69	167	165	1	1		1	1	3	4	4
Cities, towns, and villages.....	4,011	37	9.22	25	24		1					5	12
School districts.....		208	(¹)	189	189			14					
UPSHUR.....	18,000	477	26.50	395	391	2	2	13	2	2	3	7	1
County.....	18,000	180	10.00	172	169	2	1				2	6	1
Cities, towns, and villages.....	4,374	33	11.66	34	33		1	13	2		1		
School districts.....		246	(¹)	189	189					56		1	
WAYNE.....	32,100	966	30.09	906	904	2			6	31	5	9	3
County.....	32,100	376	11.71	352	350	2			5	5	6	8	
Cities, towns, and villages.....	6,183	51	8.25	47	47				1				3
School districts.....		539	(¹)	507	507			31				1	
WEBSTER.....	14,700	284	19.32	233	231	1	1		2	44	1	4	
County.....	14,700	85	5.78	79	77	1	1		2		1	3	
Cities, towns, and villages.....	1,902	7	3.68	7	7								
School districts.....		192	(¹)	147	147				44			1	
WETZEL.....	22,334	883	39.54	783	777	2	4	2	3	5	7	8	69
County.....	22,334	373	16.70	353	350	2	1		2		5	6	
Cities, towns, and villages.....	8,739	114	13.04	40	37		3	2	1		1	1	69
School districts.....		396	(¹)	390	390					5			
WIRT.....	6,358	127	19.97	101	100	1				23	1	2	
County.....	6,358	47	7.39	43	43	1					1	2	
Cities, towns, and villages.....		2	2.79	2	2								
School districts.....		78	(¹)	55	55					23			
WOOD.....	58,900	1,825	30.98	1,424	1,402	13	9	109	10		28	58	167
County.....	58,900	323	5.48	276	273	2	1		8	2	9	27	
Cities, towns, and villages.....	32,257	602	18.66	283	284	11	8	109	2		18	23	167
School districts.....		900	(¹)	865	865					26	1	8	
WYOMING.....	21,900	791	36.12	751	747	3	1		10	18	2	3	7
County.....	21,900	342	15.62	328	325	3			9		2	3	
Cities, towns, and villages.....	2,818	24	8.52	16	15		1		1				7
School districts.....		425	(¹)	407	407					18			

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Includes \$417,797, inheritance taxes, and \$1,136,956, other special taxes, for State purposes only.

³ In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.

⁴ Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932
 [Revenue receipts expressed in thousands]

CITY, TOWN, OR VILLAGE	Esti- mated popu- lation 1	REVENUE RECEIPTS													
		Total	Per capita	Taxes				Licenses and permits	Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Poll	*835								
Grand total.....	654,599	88,153	\$12.45	85,856	2,714	2,583	35	96	136	58	10	86	\$203	\$125	\$1,443
30,000 population and over.....	236,200	3,599	15.24	2,714								4	109	43	535
Huntington.....	79,400	818	10.30	758		727	9	22		20		2	25	6	7
Charleston.....	63,600	916	14.40	836		805	7	24		25			32	13	10
Wheeling.....	62,600	1,278	20.42	845		795	8	42	28	11		2	34	1	357
Parkersburg.....	30,600	587	19.18	275		256	11	8	108	2			18	23	161
8,000 to 30,000 population.....	148,839	2,110	14.18	1,427		1,372		55	98	56	10		64	26	429
Clarksburg.....	29,000	564	19.45	303		293		10	28	16	10		6	13	188
Fairmont.....	24,100	388	16.10	240		234		6		4				5	144
Bluefield.....	19,339	292	15.10	251		233		18	13	14			9	5	
Morgantown.....	16,900	275	16.27	199		193		6	32	4			35	1	
Martinsburg.....	15,300	179	11.70	120		115		5	4	7			7	1	40
Moundsville.....	15,000	87	5.80	73		71		2	12	1			1		
Beckley.....	10,200	98	9.61	83		80		3	6	4			4	1	
Williamson.....	9,900	186	18.79	121		119		2	3	3			1	1	57
Weston.....	9,100	41	4.51	37		34		3		3			1		
2,500 to 8,000 population.....	120,011	1,301	10.84	917		892		25	67	29			15	43	230
Grafton.....	7,737	125	16.16	63		61		2	2					20	40
Elkins.....	7,345	97	13.21	56		54		2	3	2			3	1	32
Princeton.....	6,955	81	11.65	64		62		2	4	1				12	
Hinton.....	6,654	63	9.47	57		56		1		4			2		
Wellsburg.....	6,398	63	9.85	37		37							2	1	23
Keyser.....	6,248	75	12.00	55		53		2						1	19
South Charleston.....	5,904	59	9.99	46		45		1	11	1					
Richwood.....	5,720	27	4.72	27		27							1		

[illegible]

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² In the cities, towns, and villages of less than 30,000 population, poll tax is included with general property tax.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS															
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	Operation and maintenance of public service enterprises		
Grand total.....	\$6, 113	\$48.47	1 853,922	\$6,978	\$3,880	\$1,366	\$8,691	\$3,193	\$28,920	\$41	\$172	\$213	\$918	\$7,556	\$22,717
State government.....	31,623	18.01	114,307	1,488	1,025	542	4,049	1,749	4,864	14	29	48	---	3,600	13,716
Counties.....	17,433	9.93	10,997	4,795	816	293	3,365	1,263	---	6	20	117	---	2,163	8,073
Cities, towns, and villages.....	8,192	12.51	4,962	795	2,018	529	1,277	151	---	21	123	48	918	926	1,386
School districts.....	27,865	(¹)	24,056	---	---	---	---	---	24,056	---	---	---	---	867	2,942
BARBOUR.....	452	24.17	334	59	10	1	41	11	212	---	---	---	18	46	54
County.....	189	10.11	107	55	4	1	36	11	---	---	---	---	---	37	43
Cities, towns, and villages.....	40	10.26	15	4	6	---	5	---	---	---	---	---	18	4	3
School districts.....	223	(²)	212	---	---	---	---	---	212	---	---	---	---	5	6
BERKELEY.....	698	24.41	556	95	41	19	83	21	293	2	1	1	27	47	68
County.....	184	6.43	160	72	8	9	49	21	---	---	---	---	---	1	23
Cities, towns, and villages.....	188	12.00	103	23	33	10	34	---	---	2	1	---	27	19	39
School districts.....	326	(³)	293	---	---	---	---	---	293	---	---	---	---	27	6
BOONE.....	947	36.15	514	69	24	10	49	12	347	---	---	3	---	67	366
County.....	364	13.89	160	67	22	10	46	12	---	---	---	3	---	59	145
Cities, towns, and villages.....	10	6.09	2	2	2	---	3	---	---	---	---	---	---	2	1
School districts.....	573	(⁴)	347	---	---	---	---	---	347	---	---	---	---	6	220
BRAXTON.....	431	19.09	396	60	15	2	60	14	243	---	---	2	---	12	23
County.....	156	6.91	137	57	10	2	52	14	---	---	---	2	---	2	17
Cities, towns, and villages.....	17	4.26	16	3	5	---	8	---	---	---	---	---	---	1	---
School districts.....	258	(⁵)	243	---	---	---	---	---	243	---	---	---	---	9	6
BROOKE.....	809	31.00	614	89	25	10	95	43	351	---	---	1	21	64	110
County.....	278	10.65	206	70	12	8	73	43	---	---	---	---	---	17	55
Cities, towns, and villages.....	103	8.32	57	19	13	2	22	---	---	---	---	1	21	16	9
School districts.....	428	(⁶)	351	---	---	---	---	---	351	---	---	---	---	31	46

CABELL.....	3,071	32.29	2,503	302	410	75	153	84	1,463	16	5	263	300
County.....	669	7.03	390	236	38	5	67	39	102	5	5	102	177
Cities, towns, and villages.....	790	9.61	650	66	372	70	86	45	1,463	11	5	90	45
School districts.....	1,612	(¹)	1,463									71	78
CALHOUN.....	261	23.73	197	35	3		25	5	125	4	2	14	48
County.....	103	9.36	69	34	2		24	5		4		11	23
Cities, towns, and villages.....	17	16.70	3	1	1		1		125		2	1	11
School districts.....	141	(¹)	125									2	14
CLAY.....	339	25.30	255	36	4	3	38	8	166			24	60
County.....	142	10.60	86	36	3	3	36	8				23	33
Cities, towns, and villages.....	4	9.01	3		1		2		166			1	26
School districts.....	193	(¹)	166										
DODDGE.....	389	37.09	263	41	3	1	41	18	153	1		20	106
County.....	214	20.40	103	40	3	1	40	18		1		18	93
Cities, towns, and villages.....	4	4.07	2	1			1		153			2	
School districts.....	171	(¹)	158										13
FAYETTE.....	1,807	24.42	1,352	192	59	14	88	45	951	3		132	323
County.....	639	8.64	351	171	47	13	72	45		3		105	183
Cities, towns, and villages.....	70	6.12	50	21	12	1	16		951			11	9
School districts.....	1,098	(¹)	951									16	131
GILMER.....	326	30.64	270	41	2	6	52	6	163			24	32
County.....	146	13.72	104	40	1	6	51	6				23	19
Cities, towns, and villages.....	4	3.64	3	1	1		1					1	
School districts.....	176	(¹)	163										13
GRANT.....	175	20.73	163	20	3		20	5	115		1	3	8
County.....	48	5.69	43	19	2		17	5				1	4
Cities, towns, and villages.....	6	2.79	5	1	1		3		115		1		
School districts.....	121	(¹)	115									2	4
GREENBRIER.....	1,021	27.23	751	79	32	2	102	28	504	4	25	89	156
County.....	370	9.87	197	64	22	2	79	28		2		54	119
Cities, towns, and villages.....	99	9.66	50	15	10		23			2	25	13	9
School districts.....	552	(¹)	504						504			20	28
HAMPSHIRE.....	319	26.81	219	34	4	2	26	7	146		3	6	91
County.....	83	6.97	62	32	3	2	18	7				1	20
Cities, towns, and villages.....	17	10.41	11	2	1		8		146		3	3	
School districts.....	219	(¹)	146									2	71
HANCOCK.....	775	25.83	578	86	22	12	84	12	362		16	60	121
County.....	316	10.53	171	74	10	10	65	12				32	113
Cities, towns, and villages.....	73	6.96	45	12	12	2	19				16	11	1
School districts.....	386	(¹)	362						362			17	7

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous				
HARDY.....	\$178	\$17.98	\$161	\$21	\$4	—	—	\$17	\$3	\$116	—	—	—	\$1	\$3	\$13
County.....	50	5.05	41	20	3	—	—	15	3	—	—	—	—	—	1	8
Cities, towns, and villages.....	9	9.75	4	1	1	—	—	2	—	—	—	—	—	—	1	3
School districts.....	119	(^c)	116	—	—	—	—	—	—	116	—	—	—	—	—	2
HARRISON.....	2,623	33.12	2,026	266	145	\$72	220	80	1,210	\$5	\$14	\$14	140	91	366	
County.....	726	9.17	452	203	32	9	148	79	—	—	11	—	—	28	216	
Cities, towns, and villages.....	334	15.21	334	63	113	63	72	1	—	5	14	3	140	50	81	
School districts.....	1,292	(^c)	1,210	—	—	—	—	—	1,210	—	—	—	—	13	69	
JACKSON.....	322	19.97	278	40	5	—	34	4	194	—	1	—	—	16	28	
County.....	111	6.88	80	39	4	—	32	4	—	12	1	—	—	12	19	
Cities, towns, and villages.....	5	2.69	4	1	1	—	2	—	—	—	—	—	—	1	—	
School districts.....	206	(^c)	194	—	—	—	—	—	194	—	—	—	—	3	9	
JEFFERSON.....	461	29.18	318	47	14	2	74	12	169	—	—	—	—	22	121	
County.....	138	8.73	110	41	7	—	50	12	—	—	—	—	—	5	23	
Cities, towns, and villages.....	56	9.92	39	6	7	2	24	—	—	—	—	—	—	5	12	
School districts.....	267	(^c)	169	—	—	—	—	—	169	—	—	—	—	12	86	
KANAWHA.....	6,029	36.72	3,918	508	403	129	393	150	2,311	—	2	22	23	417	1,671	
County.....	1,890	11.45	914	402	72	25	274	122	—	—	2	17	—	195	771	
Cities, towns, and villages.....	911	11.12	693	106	331	104	119	28	—	—	—	5	23	82	113	
School districts.....	3,238	(^c)	2,311	—	—	—	—	—	2,311	—	—	—	—	140	787	
LEWIS.....	606	31.64	579	80	26	4	124	36	300	5	—	4	—	37	80	
County.....	307	13.95	238	74	13	4	102	36	—	5	—	4	—	36	33	
Cities, towns, and villages.....	47	4.92	41	6	13	—	22	—	—	—	—	—	—	6	6	
School districts.....	342	(^c)	300	—	—	—	—	—	300	—	—	—	—	1	41	

LINCOLN.....	415	21.66	352	62	7	2	49	4	227	1	1	36	27
County.....	167	8.72	121	61	6	2	47	4	---	---	---	34	12
Cities, towns, and villages.....	3	3.92	4	1	1	---	---	---	---	---	---	1	15
School districts.....	243	(^c)	227	---	---	---	---	---	227	---	---	---	---
LOGAN.....	1,324	21.53	1,074	188	68	7	107	29	668	6	---	142	108
County.....	366	8.23	346	179	39	3	90	29	---	6	---	90	70
Cities, towns, and villages.....	63	12.04	60	9	29	4	17	---	---	---	---	3	---
School districts.....	755	(^c)	668	---	---	---	---	---	668	---	---	49	38
McDOWELL.....	2,386	25.33	1,857	218	143	20	196	49	1,218	---	---	---	---
County.....	898	8.77	898	198	107	13	165	48	---	13	19	154	356
Cities, towns, and villages.....	137	10.96	95	20	36	7	31	1	---	13	---	81	201
School districts.....	1,423	(^c)	1,218	---	---	---	---	---	1,218	---	19	22	1
MARION.....	2,399	34.92	1,751	246	93	23	225	87	1,059	5	2	298	218
County.....	728	10.60	728	215	17	13	141	82	---	---	11	169	81
Cities, towns, and villages.....	425	12.87	214	31	76	10	84	5	---	5	10	61	18
School districts.....	1,246	(^c)	1,059	---	---	---	---	---	1,059	---	132	68	119
MARSHALL.....	1,029	25.16	804	120	62	34	87	27	471	---	---	---	---
County.....	342	8.36	196	69	12	25	32	27	---	3	7	83	135
Cities, towns, and villages.....	171	6.47	137	21	50	9	55	---	---	1	109	37	109
School districts.....	516	(^c)	471	---	---	---	---	---	471	2	7	---	---
MASON.....	459	22.08	367	60	13	---	45	11	238	---	1	21	70
County.....	149	7.17	107	55	5	---	37	10	---	---	---	18	24
Cities, towns, and villages.....	24	4.77	22	5	8	---	8	1	---	---	1	1	---
School districts.....	286	(^c)	238	---	---	---	---	---	238	---	---	2	46
MERCER.....	2,137	33.76	1,465	214	149	31	123	57	853	3	2	157	512
County.....	761	12.02	327	174	32	2	61	53	---	2	3	50	384
Cities, towns, and villages.....	351	11.82	255	40	117	29	62	4	---	3	---	67	26
School districts.....	1,025	(^c)	883	---	---	---	---	---	883	---	---	40	102
MINERAL.....	473	23.53	396	69	23	6	63	19	---	---	---	31	24
County.....	147	7.31	123	52	11	4	38	18	---	1	22	14	10
Cities, towns, and villages.....	103	9.57	58	17	12	2	25	---	---	---	---	13	10
School districts.....	223	(^c)	215	---	---	---	---	---	215	---	---	4	4
MINGO.....	1,250	30.94	923	149	50	15	117	11	572	2	3	161	124
County.....	415	10.27	255	126	29	4	79	10	---	3	4	108	52
Cities, towns, and villages.....	172	14.30	96	23	21	11	38	1	---	2	---	29	5
School districts.....	663	(^c)	572	---	---	---	---	---	572	---	---	24	67
MONONGALIA.....	1,746	33.01	1,360	201	69	25	218	133	710	1	3	226	199
County.....	655	12.38	477	166	22	14	176	96	---	---	3	124	54
Cities, towns, and villages.....	274	12.13	173	35	47	11	42	37	---	1	---	69	31
School districts.....	817	(^c)	710	---	---	---	---	---	710	---	1	63	74

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																		
COUNTY AND OTHER CIVIL DIVISIONS		Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Out- lays		
				Total	General govern- ment	Protec- tion to person and property	Health and sanitation	High- ways and cor- rections	Schools	Libraries	Recrea- tion	Miscel- laneous						
MONROE.				\$285	\$22.18	\$236	\$27	\$3			\$17	\$5	\$181			\$3	\$12	\$17
County.....				71	5.94	52	26	2				5				3	6	13
Cities, towns, and villages.....				3	4.17	3	1	1			1							
School districts.....				191	(²)	181							181				6	4
MORGAN.				226	26.90	206	29	11	\$3		38	8	117				9	11
County.....				94	11.19	79	27	8	2		34	8					7	8
Cities, towns, and villages.....				12	6.59	10	2	3	1		4						1	1
School districts.....				120	(²)	117							117				1	2
NICHOLAS.				535	25.86	412	61	17			50	13	271				41	82
County.....				229	11.07	121	56	14			39	12					33	75
Cities, towns, and villages.....				26	4.16	20	5	3			11	1					6	7
School districts.....				280	(²)	271							271				2	
OHIO.				3,250	44.16	2,458	297	413	167		298	47	1,124		\$95	17	\$139	446
County.....				755	10.26	503	225	15	51		168	44					3	249
Cities, towns, and villages.....				1,233	19.60	831	72	398	116		130	3			95	17	139	172
School districts.....				1,262	(²)	1,124							1,124				32	106
PENDLETON.				206	21.24	165	21	2			17	2	123				2	39
County.....				48	4.95	40	20	2			16	2						8
Cities, towns, and villages.....				2	4.64	2	1				1							
School districts.....				156	(²)	123							123				2	31
PLEASANTS.				265	40.49	155	28	3			25	6	93				8	24
County.....				143	21.85	53	26	1			20	6					17	78
Cities, towns, and villages.....				21	9.62	9	2	2			5						4	17
School districts.....				101	(²)	93							93				8	4
																	3	5

POCAHONTAS.....	334	35	7	43	26	221	2	7	11	36
County.....	103	32	6	6	26	221	2	7	11	13
Cities, towns, and villages.....	10	3	1	6						23
School districts.....	221									
PRESTON.....	660	82	18	113	31	407		3	23	45
County.....	219	78	9	92	31				15	17
Cities, towns, and villages.....	34	4	9	21		407		3	7	6
School districts.....	407								1	22
PUTNAM.....	314	51	3	31	3	225	1		30	26
County.....	84	50	2	28	3		1		22	22
Cities, towns, and villages.....	5	1	1	3		225			27	4
School districts.....	225								3	
RALEIGH.....	1,283	143	56	21	112	930		6	183	370
County.....	298	130	31	21	95	21			98	109
Cities, towns, and villages.....	55	13	25	17		930		6	18	125
School districts.....	930								37	136
RANDOLPH.....	535	79	24	5	64	352	1	16	44	41
County.....	142	71	14		47	10			13	23
Cities, towns, and villages.....	41	8	10	5	17		1	16	13	7
School districts.....	352					352			18	11
RITCHIE.....	415	53	5	1	86	248		7	24	88
County.....	151	46	4	1	78	21	1		17	54
Cities, towns, and villages.....	16	7	1	8				7	5	26
School districts.....	248					248			2	9
ROANE.....	402	65	8		79	230			45	131
County.....	300	61	3	68	17		3		43	105
Cities, towns, and villages.....	20	4	5	11		230			1	26
School districts.....	257								1	
SUMMERS.....	476	58	28	7	48	271			36	17
County.....	130	49	9	1	35	11			18	7
Cities, towns, and villages.....	59	9	19	6	13				12	10
School districts.....	287					271			6	
TAYLOR.....	428	68	26	3	60	243		39	60	28
County.....	113	55	12		35	11			40	18
Cities, towns, and villages.....	72	13	14	3	25	17		39	12	8
School districts.....	243					243			8	2
TUCKER.....	299	35	7	2	26	9	2	12	3	11
County.....	60	30	4	1	14	9	2		3	7
Cities, towns, and villages.....	34	5	3	1	12			12		1
School districts.....	192					192				3

See footnotes at end of table.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS												
	Total	Per capita	Operation and maintenance of general departments							Operation and maintenance of public service enterprises			Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Miscellaneous	
TYLER.....	537	\$42.00	\$339	\$48	\$9	\$6	\$2	\$12	\$211			\$1	\$159
County.....	283	22.14	104	42	5	1	43	12				1	25
Cities, towns, and villages.....	35	8.73	24	6	4	5	9						154
School districts.....	219	(?)	211						211				3
UPSHUR.....	428	23.78	382	55	16		47	17	243			4	22
County.....	134	7.44	103	49	4		29	17				4	17
Cities, towns, and villages.....	36	10.52	36	6	12								1
School districts.....	248	(?)	243						243				4
WAYNE.....	1,197	37.29	706	120	39	2	77	21	443			4	375
County.....	625	19.47	224	111	23	1	65	20				4	306
Cities, towns, and villages.....	54	8.73	39	9	16	1	12	1					5
School districts.....	518	(?)	443						443				64
WEBSTER.....	293	19.93	268	46	3	4	19	12	182			2	21
County.....	90	6.12	80	45	2	3	17	12				2	7
Cities, towns, and villages.....	8	4.21	1	1		1	2						1
School districts.....	195	(?)	182						182				13
WETZEL.....	860	38.51	574	72	20		99	21	358			4	140
County.....	359	16.07	167	61	10		71	21				4	114
Cities, towns, and villages.....	112	12.82	40	11	10		28						24
School districts.....	389	(?)	358						358				7
WIRT.....	134	21.08	118	18	2		15	4	79				10
County.....	51	8.02	37	18	1		14	4					8
Cities, towns, and villages.....	2	2.79	2										6
School districts.....	81	(?)	79						79				2

WOOD.....	2,452	41,63	1,408	191	161	66	117	49	802		\$9	13	98	103	843
County.....	389	6,77	257	138	18	13	39	44				5		32	110
Cities, towns, and villages.....	1,103	36,05	349	53	143	53	78	5			9	8	98	37	679
School districts.....	880	(¹)	802						802					34	54
WYOMING.....	716	32,69	527	81	22	1	60	9	350			4	9	93	87
County.....	256	11,60	165	78	20	1	53	9				4		71	20
Cities, towns, and villages.....	24	8,52	12	3	2		7						9	3	
School districts.....	436	(¹)	350						350					19	67

¹ Includes \$497,722, payments for development and conservation of natural resources by State government.

² Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Out-lays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Libraries	Recreation	Miscellaneous			
Grand total.....	\$3,192	\$12.51	\$4,962	\$795	\$2,018	\$529	\$1,277	\$151	\$21	\$123	\$48	\$918	\$926	\$1,386
30,000 population and over.....	3,899	16.51	2,398	270	1,194	342	368	79	-----	104	41	256	354	891
Huntington.....	771	9.71	635	63	365	70	81	45	-----	-----	11	5	86	45
Charleston.....	747	11.75	592	84	291	103	83	26	-----	-----	5	18	61	76
Wheeling.....	1,232	19.68	830	72	398	116	129	3	-----	95	17	139	172	91
Parkersburg.....	1,149	37.55	341	51	140	53	75	5	-----	9	8	94	35	679
8,000 to 30,000 population.....	2,008	13.49	1,125	195	413	131	302	46	20	17	1	290	289	304
Clarksburg.....	494	17.03	289	53	101	63	52	-----	5	14	1	111	33	61
Farmont.....	350	14.52	168	24	66	10	56	5	-----	2	-----	114	51	17
Bluefield.....	259	13.39	185	23	94	27	35	3	-----	-----	-----	-----	52	22
Morgantown.....	244	14.44	150	30	41	8	33	37	1	-----	-----	-----	64	30
Martinsburg.....	188	12.29	103	23	33	10	34	-----	2	1	-----	27	19	39
Moundsville.....	87	5.80	62	7	24	2	27	-----	2	-----	-----	-----	25	-----
Beckley.....	186	18.24	44	9	23	-----	12	-----	-----	-----	-----	-----	17	125
Williamson.....	156	15.76	85	21	18	11	32	1	2	-----	-----	38	28	5
Weston.....	44	4.84	39	5	13	-----	21	-----	-----	-----	-----	-----	-----	-----
2,500 to 8,000 population.....	1,224	10.28	809	176	256	42	304	24	1	2	4	175	149	101
Grafton.....	129	16.67	70	13	14	3	23	17	-----	-----	-----	39	12	8
Elkins.....	74	10.07	38	7	10	4	16	-----	-----	1	-----	16	13	7
Princeton.....	65	9.35	54	12	21	2	18	1	-----	-----	-----	39	9	2
Hinton.....	59	8.87	47	9	19	6	13	-----	-----	-----	-----	21	12	-----
Wellsburg.....	67	10.47	32	11	6	1	14	-----	-----	-----	-----	-----	6	8
Keyser.....	61	9.76	34	10	8	1	13	1	-----	1	-----	10	9	8
South Charleston.....	86	14.57	45	10	19	-----	15	-----	-----	-----	-----	1	10	31
Richwood.....	25	4.37	19	5	3	-----	10	1	-----	-----	-----	-----	6	-----

Welch.....	12 83	55	9	20	5	21						13	1
Follansbee.....	35	24	8	7	1	7						17	1
Holladays Cove.....	33	7 37	4	4	2	6						7	1
Loran.....	60	13 65	8	29	4	16						2	
Buckhannon.....	46	36	6	12		18						8	1
Dunbar.....	16	3 82	5	16		13							1
Benwood.....	45	11 39	9	10	7	13							1
McMechen.....	13	3 50	2	8		5							
Chester.....	23	6 21	5	7		8							
Kenova.....	40	10 87	7	12		9						8	5
Point Pleasant.....	19	5 76	3	8		6						1	
Mannington.....	39	11 96	3	4		16						5	
St. Albans.....	27	8 30	2	10		8						4	2
Sistersville.....	30	9 77	5	2	1	8						1	
Salem.....	24	8 15	3	2	5	6						8	7
Montgomery.....	35	12 04	13	5		8						2	
New Martinsville.....	74	26 30	5	4		20						43	
Shinnston.....	40	14 28	2	3		4						8	18
Less than 2,500 population.....	1,051	7.03	154	155	14	303						134	90
		630											

1932 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$163, 543	\$158, 078	\$119	\$5, 346	\$151, 594	\$86. 33
State government.....	89, 620	86, 070	-----	3, 550	86, 394	49. 20
Counties.....	38, 777	37, 948	-----	829	34, 245	19. 50
Cities, towns, and villages.....	18, 394	17, 959	119	316	15, 422	23. 56
School districts.....	16, 752	16, 101	-----	651	15, 533	(¹)
BARBOUR	726	719	-----	7	629	33. 64
County.....	607	605	-----	2	519	27. 75
Cities, towns, and villages.....	38	38	-----	-----	32	8. 21
School districts.....	81	76	-----	5	78	(¹)
BERKELEY	903	901	-----	2	794	27. 76
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	385	383	-----	2	301	19. 22
School districts.....	518	518	-----	-----	493	(¹)
BOONE	1, 370	1, 325	-----	45	1, 283	48. 97
County.....	996	982	-----	14	917	35. 00
Cities, towns, and villages.....	117	117	-----	-----	117	71. 25
School districts.....	257	226	-----	31	249	(¹)
BRAXTON	208	171	-----	35	190	8. 41
County.....	35	-----	-----	35	35	1. 55
Cities, towns, and villages.....	33	33	-----	-----	26	6. 52
School districts.....	138	138	-----	-----	129	(¹)
BROOKE	1, 068	1, 067	-----	1	1, 011	38. 74
County.....	258	258	-----	-----	257	9. 85
Cities, towns, and villages.....	219	218	-----	1	204	17. 47
School districts.....	591	591	-----	-----	550	(¹)
CABELL	5, 306	5, 128	-----	178	4, 344	45. 68
County.....	2, 023	2, 022	-----	1	1, 600	16. 82
Cities, towns, and villages.....	1, 983	1, 968	-----	15	1, 444	17. 56
School districts.....	1, 300	1, 138	-----	162	1, 300	(¹)
CALHOUN	235	223	-----	12	210	19. 09
County.....	190	184	-----	6	166	15. 09
Cities, towns, and villages.....	16	16	-----	-----	16	15. 72
School districts.....	29	23	-----	6	28	(¹)
CLAY	484	460	-----	24	479	35. 75
County.....	440	439	-----	1	436	32. 54
Cities, towns, and villages.....	10	9	-----	1	10	22. 52
School districts.....	34	12	-----	22	33	(¹)
DODDRIDGE	348	347	-----	1	341	32. 51
County.....	298	297	-----	1	294	28. 03
Cities, towns, and villages.....	50	50	-----	-----	47	47. 76
School districts.....	-----	-----	-----	-----	-----	-----
FAYETTE	2, 498	2, 351	-----	147	2, 402	32. 46
County.....	1, 932	1, 814	-----	118	1, 883	25. 45
Cities, towns, and villages.....	208	208	-----	-----	190	16. 61
School districts.....	358	329	-----	29	329	(¹)
GILMER	508	503	-----	5	457	42. 95
County.....	488	483	-----	5	438	41. 16
Cities, towns, and villages.....	14	14	-----	-----	14	12. 75
School districts.....	6	6	-----	-----	5	(¹)
GRANT	42	34	-----	8	38	4. 50
County.....	-----	-----	-----	-----	-----	-----
Cities, towns, and villages.....	13	12	-----	1	9	4. 18
School districts.....	29	22	-----	7	29	(¹)
GREENBRIER	1, 509	1, 493	-----	16	1, 361	36. 29
County.....	921	919	-----	2	864	23. 04
Cities, towns, and villages.....	252	248	-----	-----	224	21. 85
School districts.....	336	326	-----	10	273	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
HAMPSHIRE.....	\$118	\$109	-----	\$9	\$114	\$9.58
County.....	15	12	-----	3	14	1.18
Cities, towns, and villages.....	49	47	-----	2	48	29.39
School districts.....	54	50	-----	4	52	(¹)
HANCOCK.....	1,340	1,335	-----	5	1,076	35.87
County.....	854	852	-----	2	636	21.20
Cities, towns, and villages.....	208	205	-----	3	200	19.08
School districts.....	278	278	-----	-----	240	(¹)
HARDY.....	55	36	-----	19	49	4.95
County.....	17	14	-----	3	15	1.52
Cities, towns, and villages.....	14	13	-----	1	14	15.17
School districts.....	24	9	-----	15	20	(¹)
HARRISON.....	1,633	1,624	-----	9	1,579	19.94
County.....	522	521	-----	1	490	6.19
Cities, towns, and villages.....	915	908	-----	7	898	22.58
School districts.....	196	195	-----	1	191	(¹)
JACKSON.....	273	270	-----	3	192	11.91
County.....	205	204	-----	1	133	8.25
Cities, towns, and villages.....	17	17	-----	-----	11	5.92
School districts.....	51	49	-----	2	48	(¹)
JEFFERSON.....	439	428	-----	11	437	27.66
County.....	94	92	-----	2	94	5.95
Cities, towns, and villages.....	87	78	-----	9	87	15.41
School districts.....	258	258	-----	-----	256	(¹)
KANAWHA.....	8,395	8,315	-----	80	6,743	41.07
County.....	3,849	3,847	-----	2	3,113	18.96
Cities, towns, and villages.....	1,515	1,450	-----	65	898	10.97
School districts.....	3,031	3,018	-----	13	2,732	(¹)
LEWIS.....	642	627	-----	15	584	26.55
County.....	601	598	-----	3	559	25.41
Cities, towns, and villages.....	16	4	-----	12	16	1.68
School districts.....	25	25	-----	-----	9	(¹)
LINCOLN.....	584	521	-----	63	577	30.12
County.....	547	495	-----	52	547	28.56
Cities, towns, and villages.....	10	10	-----	-----	10	11.85
School districts.....	27	16	-----	11	20	(¹)
LOGAN.....	2,487	2,353	-----	134	2,003	32.57
County.....	1,511	1,438	-----	73	1,116	18.15
Cities, towns, and villages.....	41	39	-----	2	26	4.97
School districts.....	935	876	-----	59	861	(¹)
MCDOWELL.....	2,694	2,677	-----	17	2,304	24.46
County.....	1,500	1,498	-----	2	1,345	14.28
Cities, towns, and villages.....	344	344	-----	-----	228	18.27
School districts.....	850	835	-----	15	731	(¹)
MARION.....	5,610	5,521	-----	89	4,794	69.78
County.....	2,938	2,871	-----	67	2,173	31.63
Cities, towns, and villages.....	1,265	1,243	-----	22	1,258	38.09
School districts.....	1,407	1,407	-----	-----	1,363	(¹)
MARSHALL.....	1,118	1,115	-----	3	1,067	26.09
County.....	623	622	-----	1	592	14.47
Cities, towns, and villages.....	61	59	-----	2	41	1.55
School districts.....	434	434	-----	-----	434	(¹)
MASON.....	418	404	-----	14	351	16.88
County.....	334	322	-----	12	278	13.37
Cities, towns, and villages.....	21	19	-----	2	10	1.99
School districts.....	63	63	-----	-----	63	(¹)

¹ Not computed.

1934 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
MERCER	\$2,656	\$2,635	-----	\$21	\$2,523	\$39.86
County.....	938	920	-----	18	927	14.64
Cities, towns, and villages.....	1,090	1,089	-----	1	989	33.32
School districts.....	628	626	-----	2	607	(¹)
MINERAL	558	539	-----	19	498	24.78
County.....	260	243	-----	17	231	11.49
Cities, towns, and villages.....	232	230	-----	2	228	21.19
School districts.....	66	66	-----	-----	39	(¹)
MINGO	2,934	2,881	-----	53	2,759	68.29
County.....	1,965	1,928	-----	37	1,809	44.78
Cities, towns, and villages.....	550	534	-----	16	547	45.46
School districts.....	419	419	-----	-----	403	(¹)
MONONGALIA	4,131	4,126	-----	5	3,863	73.02
County.....	2,210	2,209	-----	1	1,979	37.41
Cities, towns, and villages.....	1,243	1,242	-----	1	1,230	54.47
School districts.....	678	675	-----	3	654	(¹)
MONROE	230	214	-----	16	215	17.99
County.....	121	108	-----	13	107	8.95
Cities, towns, and villages.....	1	1	-----	-----	1	1.39
School districts.....	108	105	-----	3	107	(¹)
MORGAN	145	144	-----	1	142	16.90
County.....	131	130	-----	1	130	15.48
Cities, towns, and villages.....	6	6	-----	-----	6	3.30
School districts.....	8	8	-----	-----	6	(¹)
NICHOLAS	738	690	-----	48	651	31.47
County.....	639	595	-----	44	569	27.51
Cities, towns, and villages.....	84	80	-----	4	82	13.11
School districts.....	15	15	-----	-----	-----	-----
OHIO	3,774	3,654	\$119	1	3,296	44.78
County.....	1	-----	-----	1	1	.01
Cities, towns, and villages.....	3,289	3,170	119	-----	2,839	45.13
School districts.....	484	484	-----	-----	456	(¹)
PENDLETON	47	36	-----	11	44	4.54
County.....	11	-----	-----	11	11	1.13
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	36	36	-----	-----	33	(¹)
PLEASANTS	320	296	-----	24	270	41.25
County.....	251	227	-----	24	208	31.78
Cities, towns, and villages.....	39	39	-----	-----	37	16.96
School districts.....	30	30	-----	-----	25	(¹)
POCAHONTAS	259	222	-----	37	251	17.24
County.....	211	207	-----	4	203	13.95
Cities, towns, and villages.....	15	15	-----	-----	15	4.98
School districts.....	33	-----	-----	33	33	(¹)
PRESTON	404	400	-----	4	370	12.67
County.....	274	270	-----	4	256	8.77
Cities, towns, and villages.....	120	120	-----	-----	109	13.79
School districts.....	10	10	-----	-----	5	(¹)
PUTNAM	515	504	-----	11	447	26.71
County.....	482	471	-----	11	417	24.91
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	33	33	-----	-----	30	(¹)
RALEIGH	2,808	2,692	-----	116	2,659	36.73
County.....	1,734	1,693	-----	41	1,627	22.47
Cities, towns, and villages.....	399	397	-----	2	358	28.23
School districts.....	675	602	-----	73	674	(¹)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RANDOLPH.....	\$682	\$681	-----	\$1	\$577	\$23.03
County.....	243	243	-----	-----	193	7.70
Cities, towns, and villages.....	119	119	-----	-----	98	10.55
School districts.....	320	319	-----	1	286	(¹)
RITCHIE.....	453	448	-----	5	446	28.60
County.....	295	295	-----	-----	295	18.92
Cities, towns, and villages.....	132	131	-----	1	131	31.99
School districts.....	26	22	-----	4	20	(¹)
ROANE.....	779	777	-----	2	714	36.66
County.....	742	741	-----	1	698	35.84
Cities, towns, and villages.....	17	16	-----	1	-----	-----
School districts.....	20	20	-----	-----	16	(¹)
SUMMERS.....	590	561	-----	29	526	25.41
County.....	285	266	-----	19	236	11.40
Cities, towns, and villages.....	204	204	-----	-----	196	29.46
School districts.....	101	91	-----	10	94	(¹)
TAYLOR.....	1,122	1,120	-----	2	1,095	57.03
County.....	764	762	-----	2	764	39.79
Cities, towns, and villages.....	203	203	-----	-----	187	22.38
School districts.....	155	155	-----	-----	144	(¹)
TUCKER.....	55	51	-----	4	50	3.74
County.....	43	42	-----	1	43	3.22
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	12	9	-----	3	7	(¹)
TYLER.....	574	567	-----	7	510	39.89
County.....	481	477	-----	4	432	33.79
Cities, towns, and villages.....	46	46	-----	-----	39	9.72
School districts.....	47	44	-----	3	39	(¹)
UPSHUR.....	299	282	-----	17	270	15.00
County.....	181	166	-----	15	155	8.61
Cities, towns, and villages.....	109	109	-----	-----	109	24.92
School districts.....	9	7	-----	2	6	(¹)
WAYNE.....	2,096	2,010	-----	86	2,015	62.77
County.....	1,697	1,616	-----	81	1,634	50.90
Cities, towns, and villages.....	123	122	-----	1	116	18.76
School districts.....	276	272	-----	4	265	(¹)
WEBSTER.....	80	52	-----	28	76	5.17
County.....	22	-----	-----	22	22	1.50
Cities, towns, and villages.....	51	49	-----	2	51	26.81
School districts.....	7	3	-----	4	3	(¹)
WETZEL.....	1,654	1,640	-----	14	1,616	67.88
County.....	1,421	1,418	-----	3	1,302	58.30
Cities, towns, and villages.....	134	134	-----	-----	115	13.16
School districts.....	99	88	-----	11	99	(¹)
WIRT.....	111	104	-----	7	108	16.99
County.....	104	102	-----	2	103	16.20
Cities, towns, and villages.....	-----	-----	-----	-----	-----	-----
School districts.....	7	2	-----	5	5	(¹)
WOOD.....	3,437	3,239	-----	198	2,594	44.04
County.....	456	453	-----	3	454	7.71
Cities, towns, and villages.....	2,191	2,057	-----	134	1,494	46.01
School districts.....	790	729	-----	61	656	(¹)
WYOMING.....	1,463	1,386	-----	77	1,306	59.63
County.....	1,017	977	-----	40	925	42.24
Cities, towns, and villages.....	96	96	-----	-----	76	26.97
School districts.....	350	313	-----	37	305	(¹)

¹ Not computed.

1936 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES, TOWNS, AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY, TOWN, OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assess-ment	All other	Total	Per capita
Grand total.....	\$18,394	\$17,959	\$119	\$316	\$15,422	\$23.56
30,000 population and over.....	8,493	8,161	119	213	6,217	26.32
Huntington.....	1,941	1,926	-----	15	1,409	17.75
Charleston.....	1,096	1,032	-----	64	508	7.99
Wheeling.....	3,289	3,170	119	-----	2,839	45.35
Parkersburg.....	2,167	2,033	-----	134	1,461	47.75
8,000 to 30,000 population.....	5,075	5,020	-----	55	4,849	32.58
Clarksburg.....	655	655	-----	-----	655	22.59
Fairmont.....	1,084	1,064	-----	20	1,084	44.98
Bluefield.....	853	853	-----	-----	758	39.20
Morgantown.....	1,168	1,168	-----	-----	1,162	68.76
Martinsburg.....	385	383	-----	2	301	19.67
Moundsville.....	2	-----	-----	2	2	.13
Beckley.....	380	378	-----	2	342	33.53
Williamson.....	536	519	-----	17	533	53.84
Weston.....	12	-----	-----	12	12	1.32
2,500 to 8,000 population.....	2,396	2,385	-----	11	2,124	17.70
Grafton.....	203	203	-----	-----	187	24.17
Elkins.....	110	110	-----	-----	91	12.39
Princeton.....	148	148	-----	-----	148	21.28
Hinton.....	204	204	-----	-----	195	29.31
Wellsburg.....	59	58	-----	-----	51	7.97
Keyser.....	173	172	-----	1	170	27.21
South Charleston.....	232	231	-----	1	210	35.57
Richwood.....	84	80	-----	4	82	14.34
Welch.....	199	199	-----	-----	91	16.93
Follansbee.....	161	161	-----	-----	154	31.81
Holidays Cove.....	132	131	-----	1	131	29.24
Logan.....	21	20	-----	1	6	1.36
Buckhannon.....	109	109	-----	-----	109	24.92
Dunbar.....	-----	-----	-----	-----	-----	-----
Benwood.....	-----	-----	-----	-----	-----	-----
McMechen.....	9	9	-----	-----	6	1.62
Chester.....	43	43	-----	-----	38	10.27
Kenova.....	78	78	-----	-----	72	19.57
Point Pleasant.....	21	19	-----	2	10	3.03
Mannington.....	90	90	-----	-----	86	26.37
St. Albans.....	75	75	-----	-----	68	20.90
Sistersville.....	29	29	-----	-----	29	9.44
Salem.....	56	56	-----	-----	39	13.25
Montgomery.....	52	52	-----	-----	43	14.80
New Martinsville.....	48	48	-----	-----	48	17.06
Shinnston.....	60	60	-----	-----	60	21.41
Less than 2,500 population.....	2,430	2,393	-----	37	2,232	14.92

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$151, 594	\$70, 512	\$11, 195	\$86. 33	\$46. 58	\$9. 57
State government.....	86, 394	24, 181	(¹)	49. 20	15. 97	-----
Counties.....	34, 245	24, 859	2, 443	19. 50	16. 24	1. 87
Cities, towns, and villages.....	15, 422	10, 699	7, 244	23. 56	20. 53	19. 31
School districts.....	15, 533	10, 773	² 1, 508	(³)	(³)	(³)
Barbour.....	629	235	39	33. 64	12. 61	2. 35
Berkeley.....	794	614	273	27. 76	24. 36	11. 97
Boone.....	1, 283	549	-----	48. 97	33. 09	. 03
Braxton.....	190	214	77	8. 41	8. 83	3. 16
Brooke.....	1, 011	1, 161	263	38. 74	64. 77	21. 31
Cabell.....	4, 344	3, 432	1, 116	45. 68	48. 58	21. 33
Calhoun.....	210	17	1	19. 09	1. 61	. 05
Clay.....	479	36	54	35. 75	3. 04	4. 96
Doddridge.....	341	443	2	32. 51	36. 97	. 13
Fayette.....	2, 402	1, 600	127	32. 46	25. 58	2. 18
Gilmer.....	457	20	2	42. 95	1. 87	. 14
Grant.....	38	50	15	4. 50	5. 37	1. 87
Greenbrier.....	1, 361	688	81	36. 29	25. 86	3. 09
Hampshire.....	114	57	17	9. 58	4. 89	1. 48
Hancock.....	1, 076	763	221	35. 87	34. 02	18. 86
Hardy.....	49	93	35	4. 95	9. 61	3. 72
Harrison.....	1, 579	2, 180	883	19. 94	26. 72	16. 03
Jackson.....	192	497	29	11. 91	26. 64	1. 40
Jefferson.....	437	205	113	27. 66	13. 05	7. 11
Kanawha.....	6, 743	3, 649	1, 088	41. 07	28. 18	12. 06
Lewis.....	584	406	75	26. 55	19. 31	4. 01
Lincoln.....	577	608	3	30. 12	31. 37	. 14
Logan.....	2, 003	1, 772	28	32. 57	37. 05	1. 63
McDowell.....	2, 304	2, 565	1, 129	24. 46	34. 71	2. 25
Marion.....	4, 794	3, 828	1, 462	69. 78	66. 46	31. 67
Marshall.....	1, 067	1, 205	321	26. 09	35. 41	9. 34
Mason.....	351	385	49	16. 88	17. 92	2. 11
Mercer.....	2, 523	1, 547	520	39. 86	29. 50	11. 99
Mineral.....	498	552	147	24. 78	26. 70	8. 19
Mingo.....	2, 759	1, 439	138	68. 29	51. 11	6. 25
Monongalia.....	3, 863	1, 572	278	73. 02	43. 66	10. 68
Monroe.....	215	200	20	17. 99	15. 23	1. 54
Morgan.....	142	171	4	16. 90	20. 14	. 52
Nicholas.....	651	156	9	31. 47	7. 25	. 46
Ohio.....	3, 296	2, 536	1, 270	44. 78	39. 47	20. 93
Pendleton.....	44	12	-----	4. 54	1. 23	. 05
Pleasants.....	270	146	20	41. 25	19. 82	2. 47
Pocahontas.....	251	286	15	17. 24	19. 01	. 88
Preston.....	370	506	79	12. 67	17. 81	2. 87
Putnam.....	447	362	15	26. 71	20. 65	. 79
Raleigh.....	2, 659	1, 134	61	36. 73	24. 22	2. 05
Randolph.....	577	670	203	23. 03	24. 79	7. 07
Ritchie.....	446	284	31	28. 60	17. 21	1. 76
Roane.....	714	560	40	36. 66	27. 83	1. 81
Summers.....	526	440	106	25. 41	22. 81	5. 53
Taylor.....	1, 095	847	242	57. 03	43. 85	14. 21
Tucker.....	50	298	87	3. 74	17. 75	4. 26
Tyler.....	510	339	414	39. 89	23. 91	25. 53
Upshur.....	270	234	77	15. 00	12. 90	4. 49
Wayne.....	2, 015	1, 170	63	62. 77	44. 12	2. 61
Webster.....	76	213	18	5. 17	17. 69	1. 86
Wetzel.....	1, 516	778	48	67. 88	33. 72	1. 97
Wirt.....	108	19	62	16. 99	2. 47	6. 88
Wood.....	2, 594	1, 992	723	44. 04	45. 89	18. 46
Wyoming.....	1, 306	596	2	59. 63	36. 35	. 18

¹ No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.² Includes only the debt of school districts outside of cities, towns, and villages having a population of 2,500 and over. Debt on account of schools in cities, towns, and villages with a population of 2,500 and over is included with city, town, or village liabilities.³ Not computed.

1938 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and improve ments	Per- sonal prop- erty	Other prop- erty					
State total.....	\$1, 877, 968	\$1, 010, 284	\$295, 818	\$571, 868	\$2, 092, 557	\$1, 168, 013	\$1, 069. 46	\$1, 382. 43	\$894. 11
Barbour.....	15, 623	9, 437	1, 961	4, 225	24, 437	16, 676	835. 45	1, 314. 74	1, 016. 94
Berkeley.....	29, 220	16, 351	5, 828	7, 041	28, 318	20, 703	1, 021. 68	1, 162. 83	907. 17
Boone.....	25, 839	11, 849	5, 847	8, 143	29, 343	10, 089	986. 22	1, 767. 33	915. 14
Braxton.....	15, 798	7, 668	2, 386	5, 744	20, 402	13, 680	699. 68	1, 842. 48	561. 54
Brooke.....	41, 523	26, 698	4, 542	7, 283	30, 800	16, 245	1, 590. 92	1, 718. 16	1, 314. 51
Cabell.....	125, 904	82, 431	17, 898	25, 575	133, 281	39, 532	1, 323. 91	1, 886. 36	755. 16
Calhoun.....	9, 561	3, 232	1, 511	3, 818	8, 344	4, 238	869. 18	812. 60	365. 95
Clay.....	11, 350	4, 798	3, 109	3, 443	10, 526	5, 605	847. 01	891. 30	515. 23
Doddridge.....	19, 570	6, 128	3, 144	10, 298	25, 776	18, 131	1, 865. 94	2, 152. 28	1, 430. 82
Fayette.....	51, 646	18, 167	7, 037	26, 442	54, 365	33, 275	697. 92	869. 01	570. 05
Gilmer.....	12, 402	4, 958	2, 245	5, 199	18, 285	7, 716	1, 165. 49	1, 714. 05	678. 06
Grant.....	6, 025	3, 666	1, 644	715	7, 862	6, 088	713. 78	846. 32	758. 96
Greenbrier.....	22, 467	8, 632	4, 117	9, 718	29, 010	17, 809	599. 12	1, 090. 34	680. 20
Hampshire.....	9, 700	4, 080	1, 841	3, 779	9, 388	6, 916	815. 13	801. 12	591. 45
Hancock.....	25, 799	18, 329	3, 871	3, 599	21, 952	11, 827	859. 97	978. 98	1, 011. 57
Hardy.....	5, 340	3, 181	1, 729	430	6, 817	5, 267	539. 39	701. 73	560. 67
Harrison.....	108, 055	65, 350	16, 982	25, 723	141, 586	72, 910	1, 364. 33	1, 735. 27	1, 323. 13
Jackson.....	11, 027	5, 881	1, 551	3, 595	14, 194	9, 214	683. 89	760. 75	439. 67
Jefferson.....	19, 964	10, 202	4, 111	5, 651	21, 942	15, 193	1, 263. 54	1, 395. 02	956. 18
Kanawha.....	203, 144	117, 107	27, 154	58, 883	191, 022	61, 751	1, 237. 17	1, 475. 24	684. 95
Lewis.....	31, 006	13, 904	5, 097	12, 005	41, 119	24, 194	1, 409. 36	1, 956. 73	1, 293. 57
Lincoln.....	18, 438	6, 872	3, 249	8, 317	20, 938	13, 393	962. 52	1, 080. 52	605. 07
Logan.....	41, 740	21, 393	6, 111	14, 236	39, 703	12, 995	678. 70	829. 96	765. 94
McDowell.....	74, 865	39, 901	9, 930	25, 034	80, 503	43, 046	794. 75	1, 089. 29	751. 06
Marion.....	86, 338	52, 746	11, 614	21, 978	108, 508	63, 356	1, 256. 74	1, 883. 70	1, 372. 49
Marshall.....	49, 624	26, 580	8, 426	14, 618	55, 558	40, 138	1, 213. 30	1, 633. 38	1, 169. 56
Mason.....	17, 333	9, 055	2, 179	6, 099	19, 618	13, 013	833. 80	914. 21	565. 30
Mercer.....	55, 012	22, 350	8, 885	23, 777	60, 718	33, 056	869. 07	1, 157. 88	762. 42
Mineral.....	21, 717	10, 441	2, 891	8, 385	22, 699	14, 912	1, 080. 45	1, 098. 39	832. 82
Mingo.....	39, 761	13, 522	3, 413	22, 826	42, 810	21, 488	984. 18	1, 520. 78	974. 42
Monongalia.....	77, 746	47, 745	11, 062	18, 939	98, 838	49, 451	1, 469. 68	2, 744. 90	1, 898. 24
Monroe.....	8, 418	5, 453	1, 515	1, 450	11, 476	6, 784	704. 49	871. 82	519. 67
Morgan.....	14, 556	3, 889	1, 456	9, 211	14, 876	10, 458	1, 732. 86	1, 752. 64	1, 302. 64
Nicholas.....	17, 554	12, 087	3, 280	2, 187	19, 793	13, 135	848. 59	920. 87	665. 30
Ohio.....	107, 818	69, 663	23, 547	14, 608	125, 134	84, 899	1, 464. 92	1, 947. 25	1, 399. 30
Pendleton.....	4, 534	3, 290	1, 230	14	5, 374	4, 421	467. 42	655. 12	469. 94
Pleasants.....	8, 396	3, 536	2, 284	2, 576	10, 789	7, 517	1, 282. 81	1, 462. 16	931. 07
Pocahontas.....	12, 762	6, 650	2, 709	3, 403	17, 708	14, 241	876. 81	1, 175. 04	850. 60
Preston.....	27, 355	14, 011	3, 956	9, 388	36, 164	23, 125	936. 82	1, 272. 38	840. 46
Putnam.....	14, 915	6, 462	2, 188	6, 265	14, 461	8, 924	891. 14	824. 88	469. 83
Raleigh.....	45, 971	27, 557	6, 635	11, 779	52, 679	21, 976	634. 96	1, 125. 11	734. 51
Randolph.....	19, 937	10, 717	3, 909	5, 311	25, 169	22, 497	795. 92	932. 07	782. 74
Ritchie.....	23, 625	9, 584	5, 170	8, 871	28, 331	17, 794	1, 515. 01	1, 716. 41	995. 47
Roane.....	24, 138	7, 930	4, 944	11, 364	26, 067	17, 533	1, 239. 24	1, 295. 01	785. 49
Summers.....	16, 742	6, 791	1, 594	8, 357	16, 287	9, 418	808. 79	845. 44	492. 60
Taylor.....	21, 981	10, 996	3, 331	7, 654	24, 396	18, 740	1, 144. 84	1, 263. 72	1, 098. 23
Tucker.....	9, 237	5, 819	1, 481	1, 937	12, 901	13, 767	690. 67	768. 30	675. 56
Tyler.....	14, 063	4, 965	4, 095	5, 003	21, 529	18, 630	1, 099. 96	1, 517. 60	1, 149. 20
Upshur.....	14, 757	9, 788	2, 515	2, 454	20, 415	12, 607	819. 83	1, 123. 88	730. 63
Wayne.....	37, 665	11, 080	2, 474	24, 111	32, 926	17, 093	1, 173. 36	1, 242. 01	705. 47
Webster.....	9, 957	5, 792	2, 254	1, 911	12, 726	7, 417	677. 35	1, 056. 53	746. 91
Wetzel.....	28, 798	8, 280	4, 991	15, 527	39, 106	34, 256	1, 289. 42	1, 695. 18	1, 417. 24
Wirt.....	5, 011	3, 429	1, 180	402	6, 935	3, 704	788. 14	920. 21	469. 45
Wood.....	76, 365	49, 015	15, 106	12, 244	70, 095	46, 352	1, 296. 52	1, 614. 56	1, 183. 87
Wyoming.....	29, 876	17, 946	1, 607	10, 323	26, 558	11, 034	1, 364. 20	1, 619. 31	999. 13

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES, TOWNS, AND VILLAGES, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities, towns, and villages	School districts					
State total.....	\$50, 667	\$3, 668	\$15, 193	\$5, 788	\$26, 108	\$38, 435	\$10, 026	\$2. 70	\$1. 84	\$0. 86
Barbour.....	394	30	163	15	186	336	137	2. 52	1. 37	. 82
Berkeley.....	664	56	156	116	336	520	162	2. 27	1. 77	. 78
Boone.....	780	49	265	12	454	442	72	3. 02	1. 51	. 71
Braxton.....	392	30	123	23	216	291	111	2. 48	1. 43	. 81
Brooke.....	915	79	270	95	471	528	167	2. 20	1. 71	1. 03
Cabell.....	3, 085	239	498	797	1, 501	2, 239	455	2. 41	1. 68	1. 15
Calhoun.....	233	18	85	5	125	167	38	2. 44	1. 88	. 90
Clay.....	279	22	112	3	142	146	57	2. 46	1. 39	1. 02
Doddridge.....	392	37	178	10	167	357	105	2. 00	1. 39	. 58
Fayette.....	1, 691	98	531	67	995	1, 267	282	3. 27	2. 33	. 85
Gilmer.....	356	24	136	5	191	290	61	2. 87	1. 59	. 79
Grant.....	145	11	43	7	84	125	50	2. 41	1. 59	. 82
Greenbrier.....	823	43	264	47	469	501	174	3. 66	1. 73	. 98
Hampshire.....	218	19	69	10	120	176	52	2. 25	1. 87	. 75
Hancock.....	757	49	236	29	423	438	95	2. 93	2. 00	. 80
Hardy.....	126	10	37	6	73	122	45	2. 36	1. 79	. 85
Harrison.....	2, 499	205	595	375	1, 324	2, 552	623	2. 31	1. 80	. 85
Jackson.....	287	21	104	10	152	296	85	2. 60	2. 09	. 92
Jefferson.....	360	38	115	29	178	289	135	1. 80	1. 32	. 89
Kanawha.....	5, 387	386	1, 344	822	2, 835	3, 753	659	2. 65	1. 96	1. 07
Lewis.....	732	59	303	41	329	563	159	2. 36	1. 37	. 66
Lincoln.....	490	35	195	5	255	374	119	2. 66	1. 79	. 89
Logan.....	1, 360	79	472	59	750	877	109	3. 26	2. 21	. 84
McDowell.....	2, 451	142	782	109	1, 418	1, 889	339	3. 27	2. 35	. 79
Marion.....	2, 483	164	786	334	1, 199	2, 177	530	2. 88	2. 01	. 84
Marshall.....	1, 149	94	367	165	523	916	341	2. 32	1. 65	. 85
Mason.....	457	33	159	24	241	325	112	2. 64	1. 66	. 86
Mercer.....	1, 822	104	412	326	980	1, 302	332	3. 31	2. 14	1. 00
Mineral.....	495	41	137	79	238	384	127	2. 28	1. 69	. 85
Mingo.....	1, 423	76	479	136	732	878	188	3. 58	2. 05	. 87
Monongalia.....	1, 823	148	665	249	761	1, 484	343	2. 34	1. 50	. 69
Monroe.....	229	16	70	10	133	195	56	2. 72	1. 70	. 83
Morgan.....	262	28	96	10	128	219	78	1. 80	1. 47	. 75
Nicholas.....	490	33	194	36	227	389	111	2. 79	1. 97	. 85
Pendleton.....	3, 086	205	776	804	1, 301	2, 410	786	2. 86	1. 93	. 93
Ohio.....	130	9	32	2	87	99	38	2. 87	1. 55	. 86
Pleasants.....	211	16	79	18	98	188	56	2. 51	1. 74	. 74
Pocahontas.....	339	24	110	10	195	323	108	2. 66	1. 82	. 76
Preston.....	733	52	225	44	412	748	203	2. 68	2. 07	. 88
Putnam.....	390	28	159	5	198	233	76	2. 61	1. 61	. 85
Raleigh.....	1, 699	87	510	87	1, 015	1, 019	154	3. 70	2. 13	. 70
Randolph.....	552	38	158	52	304	484	188	2. 77	1. 92	. 84
Ritchie.....	514	45	184	27	258	529	129	2. 18	1. 87	. 72
Roane.....	553	46	253	20	234	391	115	2. 29	1. 60	. 66
Summers.....	496	31	141	53	271	360	89	2. 96	2. 21	. 94
Taylor.....	536	42	171	63	260	528	150	2. 44	2. 16	. 80
Tucker.....	271	17	75	19	160	298	125	2. 93	2. 31	. 91
Tyler.....	406	27	156	34	189	389	180	2. 89	1. 81	. 97
Upshur.....	407	28	154	32	193	398	104	2. 76	1. 95	. 82
Wayne.....	1, 092	71	409	77	535	590	167	2. 90	1. 79	. 98
Webster.....	249	19	71	9	150	226	69	2. 50	1. 78	. 93
Wetzel.....	861	55	364	38	404	709	234	2. 99	1. 81	. 68
Wirt.....	112	10	43	2	57	130	39	2. 24	1. 87	1. 05
Wood.....	1, 649	145	308	274	922	1, 050	430	2. 16	1. 50	. 93
Wyoming.....	972	57	374	32	509	536	77	3. 25	2. 02	. 70

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Wisconsin relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 71 counties, the 504 cities and villages, the 7,367 school districts, the 1,280 towns, and the 132 drainage districts, or a total of 9,355 political units that have power to levy taxes or incur debt.

The data for Wisconsin were compiled principally from reports on file in the office of the Wisconsin Tax Commission, Madison, Wis.

Fiscal year.—For Wisconsin the fiscal year reported for the State government is that ending June 30, 1932, while the statistics for the counties, the cities and villages, the school districts, the towns, and the drainage districts are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Wisconsin on January 1, 1932, was 2,970,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Wisconsin the aggregate of governmental costs, including those for capital outlays, is in excess of the revenue receipts. This excess of governmental costs over revenue receipts was 12.1 percent for the State, 11.6 percent for the counties, and 1.5 percent for the cities and villages. For the school districts, for towns, and for drainage districts, the revenue receipts were in excess of governmental costs, the percent of excess being 0.5 for the school districts, 21 for the towns and 106.1 for the drainage districts.

Although the aggregate of governmental costs, including those for capital outlays, is \$13,037,671 more than the revenue receipts, the revenue receipts exceed governmental costs, exclusive of capital outlays, by \$60,390,729.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
TOTAL.....	\$256, 456, 747	100. 0	\$269, 494, 418	100. 0	\$205, 234, 228	100. 0	\$121, 591, 629	100. 0
State government.....	65, 016, 140	25. 4	72, 869, 682	27. 0	1, 183, 700	0. 6	8, 270, 183	6. 8
Counties.....	55, 929, 781	21. 8	62, 432, 598	23. 2	80, 857, 361	39. 4	29, 552, 297	24. 3
Cities and villages.....	98, 795, 144	38. 5	100, 316, 079	37. 2	108, 563, 274	52. 9	62, 662, 177	51. 5
School districts ¹	21, 317, 313	8. 3	21, 204, 748	7. 9	10, 618, 577	5. 2	11, 445, 248	9. 4
Towns.....	15, 232, 002	5. 9	12, 590, 579	4. 7	1, 860, 822	0. 9	9, 661, 774	7. 9
Drainage districts.....	166, 367	0. 1	80, 732	(?)	2, 150, 494	1. 0	-----	-----

¹ Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

² Less than one-tenth of 1 percent.

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Wisconsin and all subdivisions of the State amounted to \$256,456,747, or an average of \$86.35 for each person in the State. Of this amount \$65,016,140 was for the State; \$55,929,781 for the counties; \$98,795,144 for the cities and villages; \$21,317,313 for the school districts; \$15,232,002 for the towns; and \$166,367 for the drainage districts. The revenues collected include \$125,709,871, general property taxes; \$21,931,290, special taxes; \$33,428,690, licenses and permits; \$6,174,473, special assessments; \$31,724,101, subventions, donations, and pension assessments; \$3,626,215, interest, rents, and highway privileges; \$12,513,908, earnings of public service enterprises; \$20,565,761, earnings of general departments; and \$782,438, fines, forfeits, and escheats. Of the \$31,724,101 classified as subventions, donations, and pension assessments, \$5,421,270 represents subventions by the Federal Government to the State, principally for highways. The schools of Wisconsin are organized as the district school and the city school. Data for the city school plan are included with the data for cities and villages in the general tables of this report.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and villages having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and villages having a population of 2,500 and over amounted to \$25,857,000 in 1912, \$70,630,000 in 1922, and \$98,642,989 in 1932, this being an increase of 39.7 percent from 1922 to 1932, and of 281.5 percent from 1912 to 1932. Special taxes amounted to \$1,004,000 in 1912, \$10,324,000 in 1922, and \$20,730,439 in 1932. Licenses and permits, which include the automobile license tax and the tax on gasoline, amounted to \$4,116,000 in 1912, \$6,399,000 in 1922, and \$33,038,372 in 1932. Special assessments amounted to \$1,431,000 in 1912, \$3,136,000 in 1922, and \$5,621,387 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Wisconsin and all subdivisions of the State for 1932 amounted to \$269,494,418, or an average expenditure of \$90.74 per person. Of the total amount expended, \$72,869,682 was disbursed by the State government; \$62,432,598 by the counties; \$100,316,079 by the cities and villages; \$21,204,748 by the school districts; \$12,590,579 by the towns; and \$80,732 by the drainage districts. The total comprises \$177,572,855 for operation and maintenance of general departments; \$9,302,268 for operation and maintenance of public-service enterprises; \$9,190,895 for interest on debt; and \$73,428,400 for outlays or permanent improvements.

The payments for operation and maintenance of general departments are distributed as follows: General government, \$13,279,091; protection to person and property, \$15,013,857; health and sanitation, \$9,619,078; development and conservation of natural resources, \$2,427,184; highways, \$37,825,032; charities, hospitals, and corrections, \$24,713,889; schools, \$65,787,345; libraries, \$1,434,519; recreation, \$3,416,714; and miscellaneous, \$4,056,146. Expenditures for maintenance of schools other than schools of the State government and those for cities of over 30,000 population may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data for Wisconsin were limited to the State, counties, and cities and villages with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation and maintenance of general departments and public

1944 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

service enterprises of the State, counties, and cities and villages of 2,500 population and over increased from \$32,010,000 to \$152,724,820, or 377.1 percent; interest payments, from \$1,418,000 to \$8,381,776, or 491.1 percent; and outlay payments, from \$8,222,000 to \$67,405,933, or 719.8 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking-fund assets of the State government, and of the counties, the cities and villages, the school districts, the towns, and the drainage districts, by counties.

Table 6 presents for the individual cities and villages, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking-fund assets, for the year 1932. The aggregate debt of the cities and villages in each county is shown in Table 5.

In Table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking-fund assets—total and per capita—of the government of the State, the counties, the cities and villages, the school districts, the towns, and the drainage districts. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Wisconsin and all subdivisions of the State less sinking-fund assets set aside to meet such debt was \$205,234,228, or an average per capita of \$69.10. In 1922 the average per capita was \$38.81, and in 1912, \$16.56.

Of the total debt reported for 1932, \$1,183,700 was for the State government; \$80,857,361 for the counties; \$108,563,274 for the cities and villages; \$10,618,577 for the school districts; \$1,860,822 for the towns; and \$2,150,494 for the drainage districts.

The gross debt of the State government, less sinking fund assets, decreased 45.3 percent from 1922 to 1932 and 47.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 99.3 percent from 1922 to 1932 and 439.6 percent from 1912 to 1932.

ASSESSED VALUATIONS

Unless otherwise provided, one assessor is elected at each annual election for each assessment district in the State. If any town, ward, village, or city, constituting a single assessment district, has more than one assessor, the assessors therein act together as an assessment board. In Milwaukee, the tax commissioner divides the city into assessment districts, and appoints one assessor for each district.

The assessor of each assessment district begins as soon as practicable after the April election, in districts where an assessor is elected at such an election, and in other assessment districts as soon as practicable after the first day of January, to assess all the real and personal property liable to taxation in such district. All real and personal property is assessed as of May 1, except as otherwise provided.

The assessed valuation of all property in Wisconsin subject to levies of the general property tax was \$5,073,700,514 in 1932 as compared with \$5,106,126,000 in 1922 and \$2,466,637,000 in 1912. The per capita assessed valuation increased from \$1,019.31 in 1912 to \$1,895.72 in 1922, and decreased to \$1,708.32 in 1932.

TAX LEVIES

The treasurer of each town, city, or village is required to give notice that the tax rolls for the current year are in his hands for collection, and that the taxes charged therein are subject to payment on or before January 31. After said date the treasurers call upon all taxpayers who have not paid their taxes and demand the same.

The city treasurer of each city, elected for 2 years, collects all State, county, and city taxes. In towns and villages, the treasurers thereof collect all taxes.

The total levies of the general property tax for the State and all subdivisions were \$36,848,000 for 1912, \$108,944,000 for 1922, and \$121,591,679 for 1932, this being a per capita of \$15.23, \$40.45, and \$40.94, respectively.

Of the total levies reported for 1932, \$8,270,183 was for the State government; \$29,552,297 for the counties; \$62,662,177 for the cities and villages; \$11,445,248 for the school districts; and \$9,661,774 for the towns. The average rate of levy per \$100 of the assessed valuation was \$1.49 for 1912, \$2.13 for 1922, and \$2.40 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated popula- tion 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assess- ments and permits	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of gen- eral de- partments	Earnings of public- service enter- prises
				Total	General property	Special		Licenses and permits								
						Inher- itance	Income		All other							
Grand total.....	2, 970, 000	\$258, 457	\$86. 35	\$181, 069	\$125, 709	\$4, 066	\$17, 768	\$97	\$83, 429	\$8, 174	\$783	\$30, 122	\$1, 602	\$3, 627	\$20, 566	\$12, 514
State government.....	2, 970, 000	65, 016	21.89	50, 616	7, 540	3, 696	7, 815	97	31, 468		187	5, 421	975	1, 953	5, 964	
Counties.....	2, 970, 000	55, 930	18.83	35, 928	33, 834	370	1, 591		1, 133		67	11, 499	3	356	8, 077	
Cities and villages.....	1, 888, 795	98, 796	52.31	70, 467	61, 066		7, 800		1, 601	5, 856	528	3, 960	572	1, 170	3, 743	12, 500
School districts.....	21, 317	15, 232	(²)	11, 325	11, 325							7, 587		83	2, 322	
Towns.....	15, 232	(²)	(²)	12, 733	11, 944		562		227	156	1	1, 655	52	63	558	14
Drainage districts.....		166	(²)							162	2			2		
ADAMS	8, 003	440	54.98	205	202		2		1	3	1	191		2	38	
County.....	8, 003	217	27.11	94	93		1			1	1	92		1	29	
Cities and villages.....	1, 669	18	10.78	16	15		1									
School districts.....		148	(²)	53	53				1			87		1	7	
Towns.....		55	(²)	42	41							11			2	
Drainage districts.....		2	(²)						2							
ASHLAND	21, 054	1, 057	50.20	766	739		18		9		3	230		1	54	3
County.....	21, 054	390	18.52	273	268		4		1		1	97		1	19	
Cities and villages.....	12, 855	403	31.35	330	310		13		7		2	53		1	17	
School districts.....		146	(²)	58	58							72			16	
Towns.....		118	(²)	105	103		1		1			8			2	3
BARRON	34, 300	1, 601	46.68	935	908		17		9	27	3	336		6	131	163
County.....	34, 300	459	13.38	294	288		3		2		1	115		1	48	
Cities and villages.....	11, 984	450	37.55	208	190		12		6	25	2	30		2	20	163
School districts.....		426	(²)	222	222							143		3	58	
Towns.....		265	(²)	211	208		2		1	1		48			5	
Drainage districts.....		1	(²)							1						
BAYFIELD	15, 006	946	63.04	509	484		22		3		1	265		5	166	
County.....	15, 006	440	29.32	214	210		3		1		1	96		1	128	
Cities and villages.....	3, 326	101	30.37	76	71		4		1			17		1	7	
School districts.....		262	(²)	114	114							121		2	25	
Towns.....		143	(²)	105	89		15		1			31		1	6	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated population 1	REVENUE RECEIPTS														
		Total	Per capita	Taxes						Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Special		Licenses and permits								
						Inheritance	Income		All other							
BROWN.....	71,700	\$4,389	\$61.21	\$3,172	\$2,919	\$3	\$183	\$67	\$204	\$10	\$436	\$24	\$31	\$234	\$278	
County.....	71,700	1,282	17.88	931	890	3	31	7			224			116		
Cities and villages.....	47,551	2,527	53.14	1,834	1,647		137	50	197	10	96	23	19	70	278	
School districts.....		318	(4)	196	196									34		
Towns.....		262	(4)	211	186		15	10	7		28	1		14		
BUFFALO.....	15,330	866	56.49	546	537	1	5	3	2	1	205		8	95	9	
County.....	15,330	428	27.92	236	234	1					123		3	66		
Cities and villages.....	4,191	64	15.27	51	46		4	1	2	1	1				8	
School districts.....		220	(4)	109	109						79		4			
Towns.....		154	(4)	150	148		1	1	1		2			1	1	
BURNETT.....	10,233	534	52.18	287	282		4	1	5	1	161		2	77	1	
County.....	10,233	242	23.65	123	122						65		1	53		
Cities and villages.....	1,278	25	19.56	18	15		2	1	5	1					1	
School districts.....		174	(4)	79	79						73		1	21		
Towns.....		93	(4)	67	66		1				23			3		
CALUMET.....	16,848	837	50.87	552	527		12	13	4	1	124	1	8	99	68	
County.....	16,848	309	18.34	194	189		2	3		1	61		4	49		
Cities and villages.....	5,282	166	31.43	92	80		7	5	2		1	1	1	1	68	
School districts.....		215	(4)	124	124						53		2	36		
Towns.....		165	(4)	142	134		3	5			9		1	13		
Drainage districts.....		2	(4)						2							
CHEPPEWA.....	37,500	2,125	56.67	1,226	1,185		30	11	11	2	494		9	291	92	
County.....	37,500	1,000	26.63	494	487		5	2			306		4	196		
Cities and villages.....	16,510	564	34.16	356	325		23	8	10	2	48		2	54	92	
School districts.....		333	(4)	161	161						131		2	39		
Towns.....		228	(4)	215	212		2	1	1		9		1	2		

CLARK.....	34,165	1,894	55.44	1,123	1,095	---	14	13	2	491	---	10	196	59
County.....	34,165	1,785	22.98	439	432	2	5	---	---	244	---	6	95	---
Cities and villages.....	8,509	254	29.85	158	141	11	6	0	1	3	---	1	23	59
School districts.....	---	514	(*)	269	269	---	---	---	---	176	---	3	66	---
Towns.....	---	339	(*)	257	253	1	3	2	---	68	---	---	12	---
Drainage districts.....	---	2	(*)	---	---	---	---	2	---	---	---	---	---	---
COLUMBIA.....	30,500	2,267	74.33	1,148	1,100	2	---	---	---	355	3	10	514	182
County.....	30,500	1,018	33.38	419	410	2	---	11	24	1	---	---	385	---
Cities and villages.....	15,336	641	41.80	371	336	6	8	14	1	22	3	3	46	181
School districts.....	---	401	(*)	186	186	27	---	---	---	143	---	1	71	---
Towns.....	---	195	(*)	172	168	2	2	10	---	12	---	---	10	1
Drainage districts.....	---	12	(*)	---	---	---	---	---	---	---	---	---	2	---
CRAWFORD.....	16,800	1,002	59.64	576	565	5	6	12	---	310	3	2	86	13
County.....	16,800	455	27.08	259	257	1	1	---	---	156	---	---	40	---
Cities and villages.....	6,957	166	23.86	115	107	4	4	12	---	15	---	1	10	13
School districts.....	---	196	(*)	82	82	---	---	---	---	97	---	---	17	---
Towns.....	---	185	(*)	120	119	---	1	---	---	42	3	1	19	---
DANE.....	116,700	8,426	72.20	5,789	5,335	9	78	444	23	949	88	64	462	637
County.....	116,700	2,055	17.61	1,272	1,194	9	62	7	6	538	10	10	229	---
Cities and villages.....	75,797	4,992	65.86	3,521	3,189	208	64	397	17	161	62	50	157	637
School districts.....	---	781	(*)	498	498	---	---	---	---	210	---	2	71	---
Towns.....	---	564	(*)	498	454	37	7	13	---	40	6	2	5	---
Drainage districts.....	---	34	(*)	---	---	---	---	34	---	---	---	---	---	---
DODGE.....	52,500	2,969	56.55	2,052	1,930	2	---	---	---	440	4	11	219	223
County.....	52,500	1,211	23.07	853	832	2	3	17	3	219	---	7	132	---
Cities and villages.....	26,918	1,079	40.08	717	627	71	19	14	3	59	4	4	55	223
School districts.....	---	238	(*)	161	161	---	---	---	---	115	---	---	22	---
Towns.....	---	379	(*)	321	310	5	6	1	---	47	---	---	10	---
Drainage districts.....	---	2	(*)	---	---	---	---	2	---	---	---	---	---	---
DOOG.....	18,182	1,055	58.02	591	574	---	8	7	2	154	1	3	142	155
County.....	18,182	338	19.69	215	213	---	1	---	---	78	---	---	65	---
Cities and villages.....	5,412	349	64.49	155	146	6	3	7	2	13	---	2	15	155
School districts.....	---	203	(*)	111	111	---	---	---	---	62	---	---	30	---
Towns.....	---	145	(*)	110	104	2	4	---	---	1	1	---	32	---
DODGAS.....	46,583	3,426	73.55	2,722	2,629	88	105	33	60	414	26	10	161	---
County.....	46,583	1,232	26.45	952	923	1	14	---	---	144	---	---	135	---
Cities and villages.....	37,378	1,859	49.74	1,596	1,433	72	91	33	60	122	26	8	14	---
School districts.....	---	222	(*)	89	89	---	---	---	---	124	---	1	8	---
Towns.....	---	113	(*)	85	84	1	---	---	---	24	4	---	4	---
DUNN.....	27,000	1,480	54.81	795	770	1	7	1	1	337	---	6	266	54
County.....	27,000	667	24.70	275	270	1	1	---	---	182	---	2	208	---
Cities and villages.....	8,615	235	34.24	192	177	3	4	---	1	24	---	3	21	54
School districts.....	---	236	(*)	141	141	---	---	---	---	25	---	---	29	---
Towns.....	---	223	(*)	187	182	3	2	1	---	126	---	1	8	---

* Not computed.

For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Estimated popula- tion 1	Total	Per capita	Taxes							Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest	Earnings of gen- eral de- partments	Earning of public- service enter- prises
				Total	General property	Special			and permits								
						Inher- itance	Income	All other									
EAU CLAIRE.....	42,000	\$2,403	\$57.21	\$1,568	\$1,423	\$1	\$121	---	\$23	\$7	\$314	---	\$16	\$323	\$122		
County.....	42,000	918	21.86	544	522	1	20	---	1	---	134	---	6	234	---		
Cities and villages.....	30,765	1,201	39.04	836	718	---	98	---	20	52	7	96	---	8	80	122	
School districts.....	---	164	(?)	87	87	---	---	---	---	---	---	69	---	1	7	---	
Towns.....	---	120	(?)	101	96	---	3	---	2	1	---	15	---	1	2	---	
FLORENCE.....	3,800	280	68.42	162	157	---	4	---	1	---	---	---	---	---	21	1	
County.....	3,800	99	26.05	71	70	---	1	---	---	---	25	---	---	3	25	---	
Cities and villages.....	---	101	(?)	39	39	---	---	---	---	---	45	---	---	17	---	1	
School districts.....	---	60	(?)	52	48	---	3	---	1	---	6	---	---	1	---	---	
Towns.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
FOND DU LAC.....	60,500	3,065	50.66	2,382	2,225	7	113	---	37	17	7	369	---	14	245	31	
County.....	60,500	1,049	17.34	761	730	7	19	---	5	2	125	---	6	155	---	---	
Cities and villages.....	36,434	1,180	38.59	1,064	1,064	---	90	---	26	10	5	115	---	6	59	31	
School districts.....	---	307	(?)	167	167	---	---	---	---	---	---	113	---	1	26	---	
Towns.....	---	300	(?)	274	264	---	4	---	6	4	---	16	---	1	5	---	
Drainage districts.....	---	3	(?)	---	---	---	---	---	---	3	---	---	---	---	---	---	
FOREST.....	11,300	700	61.95	450	439	---	10	---	1	1	1	178	---	2	68	---	
County.....	11,300	328	29.03	220	219	---	1	---	---	---	---	60	---	---	48	---	
Cities and villages.....	---	50	11.91	18	17	---	---	---	---	1	---	1	---	---	---	---	
School districts.....	---	252	(?)	127	127	---	---	---	---	---	---	106	---	2	17	---	
Towns.....	---	100	(?)	85	76	---	8	---	1	1	---	11	---	---	3	---	
GRANT.....	38,469	2,220	57.71	1,381	1,335	2	31	---	13	14	2	474	\$9	6	162	172	
County.....	38,469	690	17.94	474	466	---	5	---	1	---	---	175	---	2	38	---	
Cities and villages.....	16,422	518	31.54	289	266	---	25	---	8	13	2	16	---	1	25	172	
School districts.....	---	585	(?)	315	315	---	---	---	---	---	---	191	---	3	76	---	
Towns.....	---	427	(?)	303	298	---	1	---	4	1	---	92	8	---	23	---	

	21,900	1,673	76.39	917	880	1	29	7	75	1	396	10	6	147	121
GREEN.....															
County.....	21,900	710	32.42	368	363	1	4							6	17
Cities and villages.....	21,900	509	25.87	254	224		24	6		1	25		2	30	260
School districts.....	9,627	237	(¹)	128	128				75		25		2	32	120
Towns.....		217	(¹)	167	165		1	1			82	10	1	27	1
Drainage districts.....											29			9	
GREEN LAKE.....															
County.....	13,913	797	57.28	551	522		23	6			128		2	99	17
Cities and villages.....	13,913	360	25.88	254	250		4				50			56	
School districts.....	7,000	194	27.71	146	124		17	5			12		1	18	17
Towns.....		80	(¹)	71	68		2				57			20	
Drainage districts.....		86	(¹)					1			9		1	5	
IOWA.....															
County.....	20,039	1,232	61.48	728	711	1	11	5	3	2	302	6	2	165	24
Cities and villages.....	20,039	536	26.75	293	290	1	2				146			97	146
School districts.....	7,495	185	24.08	128	117		7	4	3	2	10		1	17	24
Towns.....		220	(¹)	128	128		2				116	6	1	45	
Drainage districts.....		221	(¹)	179	176			1			30			6	
IRON.....															
County.....	9,933	806	81.14	593	536		55	2	1		147		2	21	42
Cities and villages.....	9,933	255	25.67	199	190		9				50			6	
School districts.....	5,083	149	29.31	103	57		45	1	1		1			3	41
Towns.....		295	(¹)	109	199		1				88		1	7	
Drainage districts.....		107	(¹)	92	90			1			8		1	5	1
JACKSON.....															
County.....	16,468	1,056	64.12	615	605		5	5	5		296		3	74	63
Cities and villages.....	16,468	477	28.97	290	287		1	2			147		1	39	
School districts.....	3,976	109	27.41	41	36		3	2	3		1			1	63
Towns.....		284	(¹)	130	130		1				122		2	30	
Drainage districts.....		184	(¹)	154	152			1			26			4	
JEFFERSON.....															
County.....	37,100	2,524	68.03	1,586	1,496	2	77	21	17		367		18	175	361
Cities and villages.....	37,100	779	21.00	515	497	2	13	3			205		4	55	
School districts.....	23,933	1,261	52.69	722	648		60	14	16		60		13	89	361
Towns.....		222	(¹)	114			4				79		1	28	
Drainage districts.....		262	(¹)	235	227			4	1		23			3	
JUNEAU.....															
County.....	17,264	952	55.14	501	492		5	4	7		267		1	99	77
Cities and villages.....	17,264	419	24.27	257	255		1	1			107			55	
School districts.....	7,239	150	20.72	65	59		4	2	2		2			2	77
Towns.....		204	(¹)	119	119						136		1	38	
Drainage districts.....		84	(¹)	60	59			1			20			4	
KENOSHA.....															
County.....	65,300	3,997	61.21	3,063	2,515	33	474	41	138	9	522	38	61	142	224
Cities and villages.....	65,300	892	13.20	643	580	33	79	1		1	131		8	79	
School districts.....	51,656	2,808	54.36	2,170	1,749		389	32	134	8	127	38	51	58	222
Towns.....		179	(¹)	118	118		6				56		1	4	
Drainage districts.....		144	(¹)	132	118			8			8		1	1	2

*Not computed.

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued
 [Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Estimated popula- tion 1	REVENUE RECEIPTS													Earnings of public service enter- prises	
		Total	Per capita	Taxes						Special assess- ments and escheats	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privileges, rents, and interest		Earnings of gen- eral de- partments
				Total	General property	Special		Licenses and permits								
						Inher- itance	Income		All other							
Kewaunee County Cities and villages School districts Towns	16,037 16,037 6,332 ---	\$907 348 207 231 121	\$56.56 21.70 38.82 (?) (?)	\$533 214 83 132 104	\$16 3 12 ---	\$7 4 3	\$1 1 ---	\$19 49 2 64 14	\$3 3 ---	\$132 81 3 45 3	\$118 ---					
La Crosse County Cities and villages School districts Towns Drainage districts	56,200 56,200 44,144 ---	2,900 713 1,854 188 143 2	51.60 12.69 42.00 (?) (?) (?)	2,112 488 1,389 106 129	\$6 23 112 ---	34 3 29 4	12 7 119 ---	305 132 99 65 9	\$26 ---	38 6 31 ---	141 80 43 17 1	145 ---				
Lafayette County Cities and villages School districts Towns	18,649 18,649 6,072 ---	1,159 424 252 99 326 245	62.15 22.74 27.01 (?) (?) (?)	710 252 164 174 185	17 1 5 ---	4 2 2 1	2 1 ---	246 106 6 107 27	---	2 2 7 ---	149 64 7 45 33	49 ---				
Langlade County Cities and villages School districts Towns	21,600 21,600 9,130 ---	1,351 547 432 212 160	62.55 25.32 47.32 (?) (?)	849 316 298 92 143	28 4 18 ---	4 3 3 1	5 1 4 ---	275 114 42 108 11	---	5 1 2 2 ---	165 116 34 10 5	51 ---				
Lincoln County Cities and villages School districts Towns	21,072 21,072 11,419 ---	1,287 597 403 154 133	61.08 28.33 35.29 (?) (?)	839 353 304 68 124	24 1 15 5 ---	11 7 2 2	5 2 5 ---	288 169 37 75 7	---	9 3 2 3 1	129 72 38 18 1	15 ---				

MANTOWOC	59,900	3,779	63.09	2,325	2,119	3	164	39	103	5	390	2	18	200	736
County	59,900	759	12.67	458	427	3	27	1	---	2	193	3	3	103	---
Cities and villages	37,124	2,445	65.86	1,411	1,250	---	134	27	103	3	108	2	14	68	736
School districts	---	264	(¹)	171	171	---	---	---	---	---	69	---	---	24	---
Towns	---	311	(¹)	285	271	---	3	11	---	---	20	---	1	5	---
MARATHON	71,500	3,471	48.55	2,356	2,170	3	152	31	62	6	589	---	20	296	172
County	71,500	1,088	15.36	729	666	3	25	5	---	1	212	---	10	146	---
Cities and villages	32,842	1,303	39.67	924	788	---	119	17	58	5	83	---	8	43	172
School districts	---	519	(¹)	269	269	---	---	---	---	---	200	---	2	48	---
Towns	---	547	(¹)	434	417	---	8	9	---	---	94	---	---	19	---
Drainage districts	4	---	(¹)	---	---	---	---	---	4	---	---	---	---	---	---
MARINETTE	33,530	1,889	56.34	1,231	1,141	---	73	17	4	4	417	1	7	212	13
County	33,530	677	20.19	383	372	---	10	1	---	1	134	---	1	168	---
Cities and villages	18,728	651	34.76	537	537	---	54	11	3	3	69	1	5	20	13
School districts	---	367	(¹)	152	152	---	---	---	---	---	185	---	---	30	---
Towns	---	194	(¹)	159	145	---	9	5	1	---	29	---	1	4	---
MARQUETTE	9,388	425	45.27	268	262	---	3	3	---	---	134	---	1	22	---
County	9,388	161	17.15	95	95	---	---	---	---	---	60	---	1	5	---
Cities and villages	2,753	34	12.35	33	28	---	3	2	---	---	---	---	---	1	---
School districts	---	164	(¹)	75	75	---	---	---	---	---	73	---	---	16	---
Towns	---	66	(¹)	65	64	---	---	1	---	---	1	---	---	---	---
MILWAUKEE	767,000	57,484	75.94	44,252	38,613	177	4,685	777	3,515	325	2,707	295	865	2,458	3,067
County	767,000	10,580	13.97	8,347	7,429	177	724	17	---	22	1,292	---	88	831	---
Cities and villages	701,404	44,253	63.09	33,893	28,398	---	3,758	742	3,406	303	1,220	295	734	1,425	3,067
School districts	---	1,495	(¹)	1,135	1,135	---	---	---	---	---	---	---	15	167	---
Towns	---	1,144	(¹)	967	741	---	208	18	97	---	17	---	28	35	---
Drainage districts	12	---	(¹)	---	---	---	---	---	12	---	---	---	---	---	---
MONROE	28,800	1,411	48.99	884	860	2	14	8	4	1	357	2	4	98	61
County	28,800	540	18.75	354	348	2	2	2	---	---	166	---	2	18	---
Cities and villages	10,797	311	28.80	292	186	---	11	5	3	1	19	---	2	24	60
School districts	---	317	(¹)	137	137	---	---	---	---	---	132	---	---	48	---
Towns	---	242	(¹)	191	189	---	1	1	---	---	40	2	---	8	1
Drainage districts	1	---	(¹)	---	---	---	---	---	---	---	---	---	---	---	---
OCONTO	26,386	1,312	49.72	833	808	---	14	11	15	1	299	---	2	135	27
County	26,386	460	21.22	370	366	---	2	2	---	1	108	---	2	79	---
Cities and villages	8,861	246	27.76	171	154	---	11	6	8	---	18	---	2	22	27
School districts	---	317	(¹)	135	135	---	---	---	---	---	162	---	---	30	---
Towns	---	182	(¹)	157	153	---	1	3	---	---	21	---	---	4	---
Drainage districts	7	---	(¹)	---	---	---	---	---	7	---	---	---	---	---	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE, RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population 1	REVENUE RECEIPTS													
			Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
					Total	General property	Special		Licenses and permits							
							Inheritance	Income									All other
ONEIDA		16,200	\$1,196	\$73.83	\$745	\$711	\$29		\$5	\$40	\$4	\$232		\$1	\$135	\$39
County		16,200	471	29.07	267	262	5			3	1	107			94	
Cities and villages		8,300	372	44.82	249	223	23		3	40		32		1	14	36
School districts			178	(3)	99	99						66			12	
Towns			175	(3)	130	127	1		2			27			15	3
Drainage districts																
OUTAGAMIE		64,100	3,983	62.29	2,635	2,407	\$10	180	38	135	5	422		14	176	606
County		64,100	1,017	15.87	758	719	10	28	1		1	171		8	79	
Cities and villages		41,965	2,368	56.43	1,432	1,252		148	32	131	4	126		5	64	606
School districts			328	(3)	198	198						105		1	24	
Towns			276	(3)	247	238	4		5			20		9		
Drainage districts			4							4						
OZAUKEE		17,600	1,076	61.14	668	601	1	50	16	49	3	148		12	174	21
County		17,600	469	26.65	261	250	1	8	2		1	92		3	111	
Cities and villages		8,292	232	35.21	195	166		20	9	20	2	10		7	37	21
School districts			168	(3)	100	100						43		1	24	
Towns			119	(3)	112	85		22	5	1		3		1	2	
Drainage districts			28	(3)						28						
PEPIN		7,460	408	54.77	250	245		3	2	3	4	75			60	16
County		7,460	200	26.85	136	135		1				32			32	
Cities and villages		2,388	78	32.53	35	32		2	1	3	4	1			19	16
School districts			85	(3)	40	40						37		8		
Towns			45	(3)	39	38			1			5		1		
Drainage districts																
PIERCE		21,043	1,050	49.90	633	616		10	7	10	1	186		6	145	69
County		21,043	374	17.77	227	223		1	3			70		3	74	
Cities and villages		6,796	252	37.08	133	122		8	3	9	1	10		1	29	69
School districts			246	(3)	117	117						91		1	37	
Towns			178	(3)	156	154	1		1	1		15		1	5	

PORK.....	26,567	1,362	51.27	759	738	15	6	5	322	1	5	254	16
County.....	26,567	1,362	51.27	759	738	15	6	5	322	1	5	254	16
Cities and villages.....	6,712	499	18.03	90	77	10	3	3	181	1	1	179	16
School districts.....	176	176	(*)	158	154	3	1	1	10			59	
Towns.....	176	176	(*)	158	154	3	1	1	10			7	
Drainage districts.....													
PORTRAGE.....	33,900	1,688	49.70	908	824	68	15	113	416	1	6	140	102
County.....	33,900	1,688	49.70	908	824	68	15	113	416	1	6	140	102
Cities and villages.....	16,550	690	17.11	264	250	11	2	1	243		3	69	
School districts.....	236	236	(*)	98	98	33	10	113	41	1	2	36	102
Towns.....	182	182	(*)	152	125	24	3		112		1	25	
Drainage districts.....									20			10	
PRICE.....	17,284	926	53.58	537	518	13	6	4	270		3	89	23
County.....	17,284	926	53.58	537	518	13	6	4	270		3	89	23
Cities and villages.....	5,850	224	36.58	155	143	9	3	3	22		1	10	23
School districts.....		132	(*)	74	74	2	1	1	137		1	12	
Towns.....		132	(*)	105	102				21			4	
RACINE.....	92,100	5,290	57.44	3,765	3,096	590	71	319	330	48	61	289	463
County.....	92,100	5,290	57.44	3,765	3,096	590	71	319	330	48	61	289	463
Cities and villages.....	75,000	3,591	47.88	2,561	2,055	444	62	309	14	48	40	86	463
School districts.....		246	(*)	184	184	46	9	3	11		2	20	
Towns.....		246	(*)	227	170			7			2	3	
Drainage districts.....		9											
RICHLAND.....	19,525	1,248	63.92	647	620	16	3	6	326	2	4	151	111
County.....	19,525	1,248	63.92	647	620	16	3	6	326	2	4	151	111
Cities and villages.....	5,221	283	54.20	123	115	6	2	6	18		1	96	
School districts.....		227	(*)	103	103	27			96		2	26	
Towns.....		227	(*)	166	164	1	1		53	2		6	
ROCK.....	75,600	4,506	59.60	3,121	2,560	4	40	57	536		27	422	329
County.....	75,600	4,506	59.60	3,121	2,560	4	40	57	536		27	422	329
Cities and villages.....	54,265	2,669	49.18	1,944	1,481	85	35	56	13		13	247	
School districts.....		262	(*)	193	193	4	3	1	124		14	129	323
Towns.....		262	(*)	249	242				6			40	
Drainage districts.....												6	
RUSK.....	16,081	804	50.00	455	443	7	5	9	242			79	19
County.....	16,081	804	50.00	455	443	7	5	9	242			79	19
Cities and villages.....	5,442	157	28.85	109	102	4	3	8	18			37	
School districts.....		269	(*)	89	89				143			37	
Towns.....		91	(*)	85	83	1	1	1	3			2	
Drainage districts.....													

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

* Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Estimated population ¹	REVENUE RECEIPTS														
			Total	Per capita	Taxes					Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises	
					Total	General property	Special										Licenses and permits
							Inheritance	Income	All other								
ST. CROIX		25,455	\$1,658	\$65.13	\$759	\$735	\$1	\$16	\$7	\$17	\$354		\$6	\$320	\$202		
County		25,455	738	28.99	279	275	1	2	1		209		2	248			
Cities and villages		8,956	385	42.99	132	115		12	5	15	18		4	14	202		
School districts			349	(²)	177	177					118			54			
Towns			186	(²)	171	168		2	1	2	9			4			
SAUK		32,030	2,056	64.19	1,240	1,199	2	29	10	18	416	\$8	15	190	169		
County		32,030	779	24.32	481	474	2	5			181		9	108			
Cities and villages		14,039	555	39.53	302	273		22	7	18	32		3	31	169		
School districts			336	(²)	180	180					127		1	28			
Towns			386	(²)	277	272		2	3		76	8	2	23			
SAWYER		9,000	561	62.33	291	288		2	1	\$1	190		1	75	3		
County		9,000	253	28.11	125	124		1			78			50			
Cities and villages		1,574	30	19.06	16	15			1		9			1	3		
School districts			181	(²)	79	79					83		1	18			
Towns			97	(²)	71	70		1			20			6			
SHAWANO		33,516	1,504	44.87	801	775		15	11	12	329		6	254	101		
County		33,516	676	20.17	315	312		8		1	151		4	205			
Cities and villages		9,080	287	31.61	147	129		10	8	8	14			17	101		
School districts			304	(²)	137	137					138		1	28			
Towns			233	(²)	202	197		2	3		26		1	4			
Drainage districts			4	(²)						4							
SHEBOYGAN		73,200	4,619	63.10	2,959	2,669	2	237	51	195	391	18	69	508	472		
County		73,200	1,221	16.68	656	619	2	35		7	161		24	379			
Cities and villages		52,543	2,769	52.70	1,847	1,609		196	42	193	113	18	43	77	472		
School districts			368	(²)	229	229					97		1	41			
Towns			260	(²)	227	212		6	9	1	20		1	11			
Drainage districts			1	(²)													

TAYLOR	17,685	880	49.76	516	506	4	6	2	241	1	104	16
	County	337	19.06	202	201	1	3	1	76	1	59	16
	Cities and villages	73	19.89	51	45	3	3	1	140	1	36	6
	School districts	300	(¹)	123	123	1	3	1	24	1	6	44
	Towns	170	(²)	140	137	1	3	1	24	1	31	44
TREMPEALEAU	23,910	1,209	50.56	671	654	10	7	1	272	1	218	44
	County	23,910	21.33	251	247	2	2	2	133	2	124	44
	Cities and villages	6,882	21.21	82	71	7	4	1	11	1	8	44
	School districts	314	(¹)	160	160	1	1	1	96	1	55	44
	Towns	239	(²)	178	176	1	1	1	29	1	31	44
VERNON	28,537	1,807	63.32	978	968	15	4	4	469	1	307	38
	County	28,537	30.73	400	397	2	3	3	256	6	215	38
	Cities and villages	8,181	28.36	190	186	11	3	2	14	1	25	38
	School districts	332	(¹)	157	157	2	1	1	134	1	40	47
	Towns	366	(²)	271	268	2	1	1	65	1	27	47
VILAS	7,600	699	91.97	405	398	4	3	3	134	10	103	47
	County	7,600	38.96	154	153	1	1	1	58	9	84	47
	Cities and villages	1,386	48.06	112	110	1	1	1	60	1	13	6
	School districts	192	(¹)	118	118	2	2	2	16	1	6	6
	Towns	143	(²)	121	117	2	2	2	16	1	6	6
WALWORTH	31,400	2,328	74.14	1,654	1,586	47	19	29	289	10	175	165
	County	31,400	25.57	699	685	8	4	3	133	3	62	165
	Cities and villages	16,330	50.70	547	535	34	10	19	107	1	52	165
	School districts	444	(¹)	284	284	5	5	8	17	1	2	2
	Towns	251	(²)	224	214	5	5	8	17	1	2	2
WASHTENAW	11,103	655	58.99	323	318	3	2	3	237	1	61	29
	County	11,103	26.12	159	159	3	1	3	83	1	46	29
	Cities and villages	4,109	14.12	24	26	3	1	3	133	1	12	29
	School districts	220	(¹)	83	85	2	1	1	20	1	2	2
	Towns	77	(²)	55	54	2	1	1	20	1	2	2
WASHINGTON	28,700	1,532	57.38	984	921	45	17	13	202	7	157	164
	County	28,700	22.28	393	382	8	2	2	112	3	85	164
	Cities and villages	11,366	33.76	186	186	33	9	13	77	2	14	164
	School districts	354	(¹)	222	222	4	6	6	11	1	54	164
	Towns	199	(²)	183	173	4	6	6	11	1	4	164
WAUKESHA	54,000	3,643	67.46	2,474	2,144	284	37	19	544	13	264	306
	County	54,000	23.13	871	807	48	8	1	297	6	74	306
	Cities and villages	28,924	54.60	1,024	807	190	18	9	125	9	144	306
	School districts	420	(¹)	272	272	37	11	10	107	1	40	306
	Towns	330	(²)	307	269	37	11	10	15	2	6	306

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS															
COUNTY AND OTHER CIVIL DIVISIONS	Estimated popula- tion 1	Total	Per capita	Taxes					Special assess- ments and permits	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earnings of general depart- ments	Earnings of public service enter- prises
				Total	General property	Special		Licenses and permits							
						Inher- itance	Income								
WAUPACA.....	33,513	\$1,870	\$55.80	\$1,099	\$1,045		\$40	\$14	\$13	\$1	\$318	\$8	\$229		\$202
County.....	33,513	659	19.66	372	364		6	2			145	5	137		
Cities and villages.....	16,577	686	41.38	385	342		33	10	12	1	34	1	51		202
School districts.....		315	(2)	159	159						119	1	36		
Towns.....		210	(2)	183	180		1	2	1		20	1	5		
Drainage districts.....															
WAUSHARA.....	14,427	678	47.00	357	347		4	6			225	6	90		
County.....	14,427	286	19.82	146	144		1	1			85	3	52		
Cities and villages.....	3,752	44	11.73	35	31		2	2			116	1	8		
School districts.....		237	(2)	92	92						24	1	28		
Towns.....		111	(2)	84	80		1	3					2		
WINNEBAGO.....	78,800	4,842	61.45	3,357	2,910	\$52	343	52	100	14	420	\$22	270		597
County.....	78,800	1,137	14.43	779	670	52	57	188		1	188	18	151		
Cities and villages.....	61,976	3,286	53.02	2,297	1,967		283	47	98	13	130	22	88		597
School districts.....		196	(2)	94	94						78	2	22		
Towns.....		222	(2)	187	179		3	5	1		24	1	9		
Drainage districts.....		1							1						
WOOD.....	38,400	2,959	77.06	1,779	1,603	1	161	14	24	2	461	10	184		499
County.....	38,400	967	25.18	638	609	1	26	2			275	7	47		
Cities and villages.....	22,175	1,478	66.65	798	654		133	11	13	2	54	2	110		499
School districts.....		286	(2)	163	163						99	1	23		
Towns.....		217	(2)	180	177		2	1			33		4		
Drainage districts.....		11							11						

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.
² Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES,
BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions and grants	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises
				Total	General property	Income	Licenses and permits							
Grand total.....	1,888,795	\$98,796	\$52.31	\$70,467	\$61,066	\$7,800	\$1,601	\$5,856	\$3,960	\$572	\$1,170	\$3,743	\$12,500	
30,000 population and over.....	1,007,313	61,250	60.81	46,240	40,378	4,808	1,054	4,729	1,893	541	958	1,798	4,600	
Milwaukee.....	592,600	38,902	65.65	29,501	25,856	2,989	656	3,238	1,029	272	678	1,293	2,625	
Racine.....	68,400	3,316	48.48	2,351	1,865	431	55	305	13	48	40	72	427	
Madison.....	60,000	4,377	72.95	3,205	2,903	245	57	354	16	132	49	127	446	
Kenosha.....	51,300	2,802	54.62	2,165	1,745	388	32	134	8	127	38	51	222	
Oshkosh.....	41,000	1,934	47.17	1,455	1,285	138	32	58	8	80	21	30	235	
La Crosse.....	40,700	1,781	43.76	1,337	1,200	110	27	119	6	23	30	41	135	
Sheboygan.....	40,200	2,036	50.65	1,424	1,277	113	34	191	8	88	18	40	220	
Green Bay.....	39,800	2,340	58.79	1,701	1,533	125	43	192	8	23	18	60	251	
West Allis.....	37,200	1,917	51.53	1,517	1,293	197	27	105	10	70	15	39	126	
Superior.....	36,113	1,845	51.09	1,584	1,421	72	91	33	60	121	26	13	-----	
30,000 to 30,000 population.....	396,322	19,973	50.40	13,903	11,769	1,874	260	642	68	1,287	117	917	3,021	
Eau Claire.....	27,200	1,122	41.25	779	666	95	18	52	7	86	8	75	115	
Fond du Lac.....	27,000	1,133	41.96	954	860	74	20	2	5	100	5	39	28	
Appleton.....	26,200	1,502	57.33	1,054	935	97	22	117	3	93	1	41	193	
Wausau.....	24,600	1,135	46.14	808	713	83	12	54	1	77	8	49	138	
Beloit.....	24,000	1,148	47.83	873	750	110	13	31	6	102	6	39	91	
Wauwatosa.....	23,800	1,254	52.69	1,083	946	120	17	21	3	33	19	12	83	
Manitowoc.....	23,500	1,060	45.52	774	688	88	18	73	2	80	11	30	488	
Janesville.....	22,200	1,135	51.13	848	533	298	17	12	6	65	7	54	143	
Waukesha.....	18,000	1,078	59.89	686	539	136	11	4	3	111	6	116	139	
Shorewood.....	15,300	660	36.60	406	202	192	12	12	4	6	8	15	109	

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Revenue receipts expressed in thousands]

CITY OR VILLAGE	Estimated population ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assessments	Fines, forfeits, and escheats	Subventions, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	
				General property	Income	Licenses and permits								
8,000 to 30,000 population—Con.														
Stevens Point.....	14,000	\$661	\$47.21	\$367	\$327	\$31	\$9	\$113	\$1	\$41	\$1	\$2	\$34	\$102
Marquette.....	13,800	621	37.75	426	392	26	8	3	3	62	—	5	14	8
Cudahy.....	11,300	483	42.74	406	352	44	10	—	5	35	—	1	10	26
South Milwaukee.....	11,200	452	40.36	312	251	64	7	2	3	38	—	2	45	50
Watertown.....	10,800	471	43.61	340	308	26	6	9	—	33	—	6	18	65
Two Rivers.....	10,700	702	65.61	398	349	43	6	29	1	27	—	3	37	207
Ashland.....	10,622	337	31.73	286	267	13	6	—	2	36	—	—	13	—
Beaver Dam.....	10,200	416	40.78	321	284	28	9	2	2	27	1	—	15	48
Chippewa Falls.....	9,600	407	42.40	278	258	15	5	5	1	38	—	—	35	48
Neeah.....	9,500	727	76.53	472	363	104	5	25	3	26	1	8	25	167
Menasha.....	9,400	595	63.30	346	300	39	7	15	1	23	—	3	12	195
Marshfield.....	9,000	638	70.89	334	304	23	7	4	2	23	—	3	19	255
Wisconsin Rapids.....	8,000	734	81.56	370	280	86	4	9	—	29	—	1	89	236
Antigo.....	8,000	428	49.77	264	277	14	3	4	—	42	—	2	34	51
Merrill.....	8,000	302	35.53	239	222	12	5	2	2	22	—	2	33	—
Rhineland.....	8,300	372	44.82	249	223	23	3	40	1	32	—	—	14	36
2,500 to 8,000 population.....	190,685	9,981	52.34	5,724	5,122	479	123	250	26	525	2	55	646	2,753
Kaukauna.....	6,581	680	103.33	225	215	5	5	12	—	21	—	3	18	401
Portage.....	6,308	276	43.75	193	177	13	3	7	—	15	—	2	17	42
Fort Atkinson.....	5,793	287	49.54	182	165	14	3	2	—	12	—	6	48	37
Waupun.....	5,768	274	47.56	132	120	9	3	3	1	13	—	—	7	118
Menomonie.....	5,595	258	46.11	163	151	9	3	—	—	22	—	3	18	52
Baraboo.....	5,545	229	41.30	161	149	9	3	5	—	17	—	—	16	29
De Pere.....	5,521	165	29.89	113	101	8	4	6	1	8	—	1	10	26
Whitefish Bay.....	5,362	347	64.71	275	212	53	10	15	—	1	—	6	4	44
Wausau.....	5,177	279	53.89	137	131	4	2	17	1	28	—	1	16	79
Oconto.....	5,030	167	33.20	128	118	7	3	5	—	17	—	—	17	—

Monroe.....	5,015	323	64.41	179	163	13	3	72	1	16	2	20	33
Sturgeon Bay.....	4,983	343	68.83	150	141	6	2	7	2	13	2	14	155
Sparta.....	4,949	196	39.60	135	126	7	3	3	1	18	2	23	20
New Bend.....	4,780	111	23.32	83	56	24	3	3	1	1	2	5	16
West London.....	4,661	295	63.29	141	125	13	3	4	1	15	1	18	116
Stoughton.....	4,497	324	72.05	145	138	5	2	1	1	24	1	25	129
Oconomowoc.....	4,190	352	86.40	179	160	16	3	1	1	13	2	24	143
Shawano.....	4,188	216	51.58	95	86	6	3	4	1	11	1	15	89
West Milwaukee.....	4,168	184	44.15	165	109	53	3	13	4	10	1	13	33
Burlington.....	4,114	229	55.66	169	155	9	5	3	1	10	1	13	33
Berlin.....	4,106	154	37.51	112	98	11	3	1	1	10	1	14	16
Platteville.....	4,047	177	43.74	128	118	8	2	2	1	13	1	17	16
Ripon.....	3,964	190	47.69	156	143	11	2	1	1	14	1	16	3
Prairie du Chien.....	3,943	122	30.94	85	80	3	2	10	1	11	1	10	10
Plymouth.....	3,862	354	91.19	157	125	29	3	3	1	9	2	15	171
Hartford.....	3,754	193	51.41	60	51	6	3	3	1	1	1	8	122
Port Washington.....	3,693	131	49.01	108	97	7	2	3	1	9	2	35	21
Richland Center.....	3,652	260	71.59	108	102	4	2	5	1	14	2	21	109
Clintonville.....	3,372	210	58.79	108	95	11	2	4	1	7	1	14	76
Ladysmith.....	3,493	138	39.51	92	87	3	2	8	1	18	1	2	18
Whitewater.....	3,465	164	47.33	108	100	6	2	3	1	10	1	14	27
Tomah.....	3,354	88	17.29	38	34	3	1	1	1	2	1	17	17
Delavan.....	3,291	85	26.05	63	51	10	2	1	1	2	1	20	20
Harley.....	3,294	113	34.62	68	54	13	2	1	1	9	1	3	40
Waupaca.....	3,131	117	37.37	80	74	4	2	2	1	9	1	16	10
Lake Geneva.....	3,073	298	77.45	214	205	7	2	3	1	12	1	6	2
Park Falls.....	3,036	128	40.31	93	84	7	2	1	1	11	1	7	11
Reedsburg.....	2,997	168	53.36	79	71	7	2	9	1	10	1	14	75
Shoeburgh Falls.....	2,924	177	60.33	88	84	3	2	1	1	11	1	7	7
Tomahawk.....	2,910	171	34.60	65	61	3	2	1	1	14	1	6	15
Edgerton.....	2,906	137	34.03	112	98	12	2	2	1	10	1	17	17
Little Chute.....	2,833	50	17.65	35	32	1	2	1	1	1	1	13	13
Viroqua.....	2,792	127	45.49	89	82	6	1	3	1	13	1	21	162
Hudson.....	2,735	257	94.31	61	54	7	2	13	1	17	4	10	81
Jefferson.....	2,639	181	63.89	91	74	5	2	1	1	8	1	12	11
Mayville.....	2,621	123	48.79	103	98	3	2	1	1	8	1	11	75
Columbus.....	2,514	197	78.36	84	75	7	2	2	1	6	1	26	75
Less than 2,500 population.....	294,475	7,592	25.78	4,600	3,797	639	164	235	33	255	40	382	2,086

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS *	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays
			General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Charities, hospi-tals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous	Operation and main-tenance of public-service enter-prises		
Grand total.....	\$299,495	\$90.74	\$177,573	\$13,279	\$15,014	\$9,680	\$37,895	\$94,713	\$85,797	\$1,435	\$3,417	\$2,427	\$4,056	\$9,302	\$73,499
State government.....	72,870	24.54	43,415	2,742	2,534	1,361	7,802	9,220	15,684	151	179	2,392	1,350	88	29,367
Counties.....	62,433	21.02	42,370	4,944	1,459	1,852	15,294	12,749	4,627	---	368	---	1,077	3,547	16,516
Cities and villages.....	100,316	53.11	63,432	4,023	10,860	6,193	7,897	2,340	26,425	1,253	2,865	---	1,576	5,016	22,696
School districts.....	21,205	(1)	19,036	---	---	---	---	---	19,036	---	---	---	---	335	1,834
Towns.....	12,590	(1)	9,285	1,570	161	214	6,832	404	15	31	5	---	53	180	3,095
Drainage districts.....	81	(1)	35	---	---	---	---	---	---	---	---	35	---	25	21
ADAMS.....	406	50.73	359	30	8	---	134	32	153	---	---	---	2	2	45
County.....	210	26.24	178	18	5	---	94	32	28	---	---	---	1	---	32
Cities and villages.....	14	8.39	13	3	3	---	6	---	---	---	---	---	---	---	1
School districts.....	134	(1)	124	---	---	---	---	---	124	---	---	---	---	2	8
Towns.....	48	(1)	44	9	---	---	34	---	---	---	---	---	1	---	4
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ASHLAND.....	1,106	52.53	1,055	99	108	26	279	124	384	5	14	---	16	3	35
County.....	390	18.71	390	48	18	18	173	74	53	---	---	---	6	4	14
Cities and villages.....	465	36.17	445	24	89	7	55	44	200	5	13	---	8	6	14
School districts.....	144	(1)	131	---	---	---	---	---	131	---	---	---	---	1	12
Towns.....	103	(1)	89	27	1	1	51	6	---	---	1	---	2	2	9
BARRON.....	1,710	49.85	1,218	85	52	15	391	98	558	9	6	---	4	148	310
County.....	618	18.02	403	33	15	5	191	71	86	---	---	---	2	13	202
Cities and villages.....	482	40.22	249	22	34	9	62	16	90	9	6	---	1	148	73
School districts.....	397	(1)	382	---	---	---	---	---	382	---	---	---	---	6	9
Towns.....	213	(1)	184	30	3	1	138	11	---	---	---	---	1	3	26
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

BAYFIELD	915	60.98	823	71	43	80	213	60	344	3	1	9	14	77
County.....	402	26.79	368	36	17	78	136	44	46	2	8	4	4	30
Cities and villages.....	101	30.37	96	7	23	1	13	4	49	1	1	2	2	2
School districts.....	273	(1)	249	28	3	1	64	12	249	1	1	4	4	20
Towns.....	139	(1)	110	28	3	1	64	12	249	1	1	4	4	25
BROWN	4,101	57.20	2,686	216	343	150	432	328	1,059	33	61	64	322	995
County.....	1,137	723	108	48	66	160	206	106	88	1	1	44	132	282
Cities and villages.....	2,425	51.86	1,542	81	292	70	160	106	696	33	60	44	180	605
School districts.....	300	(1)	147	27	3	14	82	16	274	1	1	4	6	20
Towns.....	239	(1)	147	27	3	14	82	16	274	1	1	4	4	88
BUFFALO	772	50.36	635	39	15	3	298	35	240	1	1	3	13	114
County.....	364	23.74	319	19	8	2	213	29	46	1	1	2	3	42
Cities and villages.....	53	12.65	34	5	7	17	17	3	194	1	1	9	5	5
School districts.....	207	(1)	194	88	1	1	68	3	194	1	1	1	4	9
Towns.....	148	(1)	88	15	1	1	68	3	194	1	1	1	1	58
BURNETT	499	48.76	435	36	19	5	151	27	196	1	1	1	7	56
County.....	230	22.45	190	21	16	5	99	19	30	1	1	1	2	40
Cities and villages.....	15	11.74	10	2	2	5	5	1	186	1	1	1	2	2
School districts.....	176	(1)	166	13	1	1	47	7	186	1	1	1	4	6
Towns.....	78	(1)	69	13	1	1	47	7	186	1	1	1	1	8
CALUMET	1,000	59.35	617	54	28	9	276	28	216	3	1	4	30	292
County.....	512	30.39	235	23	9	5	147	18	28	3	1	1	23	254
Cities and villages.....	140	26.51	71	12	19	4	28	4	183	3	1	61	6	5
School districts.....	194	(1)	188	122	14	1	101	4	183	3	1	3	1	31
Towns.....	153	(1)	122	14	1	1	101	4	183	3	1	3	1	31
Drainage districts.....	1	(1)	1	1	1	1	1	1	1	1	1	1	1	1
CHIPPewa	1,841	49.09	1,423	106	76	20	464	170	552	11	14	10	58	275
County.....	803	21.41	582	43	16	10	278	162	72	11	14	1	32	189
Cities and villages.....	368	34.40	414	36	59	8	84	8	186	11	14	8	18	51
School districts.....	312	(1)	234	27	1	2	102	7	284	6	12	1	6	12
Towns.....	158	(1)	133	27	1	2	102	7	284	6	12	1	2	23
CHARLTON	1,801	55.35	1,620	99	38	18	757	147	552	7	3	7	72	133
County.....	881	23.30	792	46	15	4	513	135	72	6	3	4	53	16
Cities and villages.....	294	26.56	116	20	20	13	47	7	480	1	1	3	9	41
School districts.....	414	(1)	480	30	3	1	197	5	480	1	1	5	20	20
Towns.....	289	(1)	237	30	3	1	197	5	480	1	1	5	5	47
Drainage districts.....	1	(1)	1	1	1	1	1	1	1	1	1	1	1	1
COLUMBIA	2,152	70.56	1,696	87	63	17	784	107	594	11	22	10	26	272
County.....	1,018	33.38	871	34	18	8	622	107	85	1	1	10	18	147
Cities and villages.....	577	37.62	356	35	48	9	76	107	147	11	22	8	17	47
School districts.....	412	(1)	362	18	1	1	86	1	362	1	1	1	2	48
Towns.....	140	(1)	106	18	1	1	86	1	362	1	1	1	3	30
Drainage districts.....	5	(1)	1	1	1	1	1	1	1	1	1	1	4	4

* Omission from table 3 of any civil division listed in tables 1 or 5 indicates no payments reported for such division.
 † Not computed.
 * Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
CRAWFORD	\$991	\$38.99	\$735	\$57	\$17	\$9	\$323	\$47	\$271	\$2			\$9	\$14	\$22	\$220
County	469	27.92	315	29	5	8	179	47	38				9		10	144
Cities and villages	163	23.43	111	13	11	1	31		53	2				14	8	30
School districts	195	()	180						180						2	13
Towns	164	()	129	15	1		113								2	33
DANE	8,443	72.35	5,553	370	493	523	1,061	388	2,452	68	\$147	\$4	87	396	502	1,962
County	2,011	17.23	1,506	160	55	159	688	362	173				9	9	100	405
Cities and villages	5,224	68.92	3,127	162	423	362	286	26	1,577	67	147		77	366	373	1,828
School districts	770	()	702						702				1		13	55
Towns	425	()	244	48	5	2	187			1					7	174
Drainage districts	13	()	4									4			9	
DODGE	2,537	48.32	1,794	162	89	32	622	161	687	15	18	1	7	208	267	268
County	920	17.52	647	77	20	15	317	125	92				1		204	69
Cities and villages	960	35.29	623	53	67	16	107	27	314	15	18		6	207	49	71
School districts	319	()	281						281						2	36
Towns	347	()	242	32	2	1	198	9						1	12	92
Drainage districts	1	()	1									1				
DOOR	1,648	90.64	745	63	25	6	270	53	308	5	5		10	146	31	726
County	54	53.02	274	30	8	2	159	37	38						21	669
Cities and villages	357	65.96	188	17	16	3	43	11	78	5	5		10	146	8	15
School districts	208	()	192						192						1	15
Towns	119	()	91	16	1	1	68	5							1	27
DOUGLAS	3,501	75.16	2,782	285	383	174	369	424	993	24	36		94	1	181	537
County	1,307	28.06	972	156	35	85	170	417	83				26		257	78
Cities and villages	1,842	49.28	1,511	102	347	88	143	7	697	24	36		67		99	232
School districts	246	()	213						213						33	33
Towns	106	()	86	27	1	1	56						1		4	15

DUNN.....	1,338	49.56	1,124	76	44	12	6	419	117	442	2	4	8	50	9	155
County.....	694	22.00	511	34	13	2	265	101	89	89	2	4	3	50	1	82
Cities and villages.....	278	31.57	293	20	29	4	37	7	95	95	2	4	5	50	2	17
School districts.....	272	(1)	257	22	2	2	117	9	257	257	1	1	1	1	5	16
Towns.....	194	(1)	153	22	2	2	117	9	1	1	1	1	1	1	1	40
EAU CLAIRE.....	2,555	60.83	1,779	111	157	77	466	259	662	662	24	16	7	123	66	587
County.....	1,048	24.95	664	47	30	50	300	174	62	62	1	1	1	1	18	366
Cities and villages.....	1,239	40.27	885	48	126	26	106	78	455	455	24	16	6	123	46	185
School districts.....	163	(1)	145	16	1	1	60	7	145	145	2	2	2	2	2	16
Towns.....	105	(1)	85	16	1	1	60	7	1	1	1	1	1	1	1	20
FLORENCE.....	275	72.37	226	28	8	1	61	11	116	116	1	1	1	3	6	40
County.....	82	21.53	76	16	4	1	34	7	14	14	1	1	1	3	3	3
Cities and villages.....	120	(1)	102	12	4	1	27	4	102	102	1	1	1	1	1	17
School districts.....	73	(1)	48	12	4	1	27	4	4	4	1	1	1	3	2	20
Towns.....	73	(1)	48	12	4	1	27	4	4	4	1	1	1	3	2	20
FOND DU LAC.....	3,016	49.85	2,225	190	226	73	500	228	962	962	26	6	2	35	218	538
County.....	1,095	17.11	651	97	33	23	201	174	115	115	1	1	7	7	145	239
Cities and villages.....	1,416	38.86	1,101	70	193	49	148	49	557	557	26	5	4	35	68	212
School districts.....	315	(1)	290	23	1	1	151	5	290	290	1	1	1	1	2	23
Towns.....	247	(1)	181	23	1	1	151	5	1	1	1	1	1	1	2	64
Drainage districts.....	3	(1)	2	2	1	1	1	1	1	1	2	2	2	2	1	1
FOREST.....	610	53.08	556	56	20	14	149	63	247	247	3	1	3	1	14	39
County.....	266	23.54	236	29	11	12	105	49	28	28	1	1	2	2	10	30
Cities and villages.....	16	9.53	15	3	3	5	5	3	216	216	1	1	1	1	1	14
School districts.....	231	(1)	216	24	6	2	39	11	3	3	2	1	1	1	1	5
Towns.....	97	(1)	89	24	6	2	39	11	11	11	2	1	1	1	2	1
GRANT.....	2,224	57.81	1,449	103	48	16	440	132	688	688	9	5	8	159	42	574
County.....	765	19.89	483	40	16	6	224	108	88	88	9	5	1	1	22	260
Cities and villages.....	517	31.48	246	35	29	9	71	13	63	63	9	5	7	159	21	81
School districts.....	576	(1)	532	28	3	1	145	11	532	532	1	1	1	1	5	38
Towns.....	367	(1)	188	28	3	1	145	11	1	1	1	1	1	1	14	165
GREEN.....	1,535	70.09	945	68	27	11	326	84	412	412	2	3	12	102	105	383
County.....	560	25.11	353	28	7	1	170	84	61	61	2	2	2	2	113	113
Cities and villages.....	550	57.13	260	26	20	10	57	13	153	153	2	3	9	101	17	172
School districts.....	228	(1)	215	14	14	99	99	11	215	215	1	1	1	1	2	8
Towns.....	207	(1)	114	14	14	99	99	11	1	1	1	1	1	1	2	90
GREEN LAKE.....	907	65.19	540	44	16	7	188	30	242	242	5	3	5	14	77	276
County.....	467	33.57	196	22	2	2	196	22	57	57	5	3	1	1	60	208
Cities and villages.....	223	31.86	139	13	14	4	33	6	141	141	5	3	4	14	16	54
School districts.....	147	(1)	141	13	14	4	33	6	141	141	5	3	4	14	1	5
Towns.....	70	(1)	61	9	1	1	49	2	2	2	5	3	4	14	1	9

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments											Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Charities, hospitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natu-ral resources	Miscel-laneous			
IOWA.....	\$1,211	\$20.43	\$952	\$57	\$27	\$6	\$398	\$76	\$372	\$3	\$6		\$7	\$19	\$15	\$225
County.....	608	30.34	444	27	5	4	277	74	56				1	1	8	163
Cities and villages.....	185	22.01	138	15	21	1	37	1	46	3	6		6	19	4	7
School districts.....	281	(1)	270						270						4	7
Towns.....	157	(1)	102	15	1	1	84	1							2	53
IRON.....	721	72.59	574	50	41	19	131	62	268	1	1		1	41	18	88
County.....	223	22.45	205	22	15	10	68	48	41				1		1	17
Cities and villages.....	122	24.00	69	9	23	7	21	7		1	1			39	4	10
School districts.....	267	(1)	227						227						11	29
Towns.....	109	(1)	73	19	3	2	42	7						2	2	32
JACKSON.....	948	57.57	700	51	29	17	241	67	286	2	2		3	40	25	183
County.....	428	25.99	318	26	19	7	164	57	44				1		9	101
Cities and villages.....	96	24.14	47	6	9	9	16	2		2	2		1	40	2	7
School districts.....	265	(1)	242						242						13	10
Towns.....	157	(1)	91	19	1	1	61	8					1		1	65
Drainage districts.....	2	(1)	2													
JEFFERSON.....	2,402	64.74	1,534	122	92	72	463	135	589	29	23		9	335	93	440
County.....	731	19.70	512	44	14	52	208	131	61				2		49	170
Cities and villages.....	1,254	52.40	666	62	74	19	123	4	326	29	23		6	335	41	212
School districts.....	202	(1)	202						202						2	7
Towns.....	206	(1)	154	16	4	1	132	1					1		1	51
Drainage districts.....																
JUNEAU.....	999	56.13	718	52	23	7	225	70	331	4	1	2	3	50	16	185
County.....	413	23.92	342	28	12	7	165	70	60						7	64
Cities and villages.....	134	18.51	53	10	11		25			4	1		2	50	4	27
School districts.....	349	(1)	271						271						3	75
Towns.....	70	(1)	14				35						1		1	19
Drainage districts.....	3	(1)	2													

KENOSHA.....	4,368	66.96	3,205	231	470	201	332	473	1,294	48	89	67	72	203	886
County.....	662	10.14	595	115	23	4	205	29	239	2	1	3	101	58	449
Cities and villages.....	3,389	65.61	2,555	100	389	156	170	318	1,019	48	89	66	70	162	407
School districts.....	208	(1)	170	16	3	1	46	19	170				2	1	16
Towns.....	108	(1)	85	16	3	1								36	15
Drainage districts.....	1	(1)												21	11
Kewaunee.....	1,169	72.27	551	45	23	4	205	29	239	2	1	3	101	58	449
County.....	642	40.03	189	23	8	3	96	24	33	2	1	1	101	46	407
Cities and villages.....	191	35.82	63	10	14	1	31	3	206					11	16
School districts.....	222	(1)	206	12	1		78	2						1	11
Towns.....	104	(1)	93	12	1										
La Crosse.....	2,821	50.20	1,991	152	263	128	318	234	780	26	35	55	75	112	643
County.....	780	13.88	666	75	36	62	115	206	71			5	53	20	184
Cities and villages.....	1,791	32.28	1,174	67	226	65	148	27	544	26	35	53	75	86	352
School districts.....	174	(1)	163	10	1	1	55	1	165			1		4	6
Towns.....	132	(1)	69	10	1									2	61
Drainage districts.....															
Lafayette.....	1,107	59.36	824	59	20	9	319	64	346	2	3	2	51	10	222
County.....	444	23.81	293	26	9	4	150	53	50			1		4	151
Cities and villages.....	146	24.04	78	13	10	4	42	4	296	2	3		51	2	13
School districts.....	310	(1)	296	20	1	1	127	7				1		4	12
Towns.....	207	(1)	157	20	1									4	46
Langlade.....	1,199	55.51	1,009	95	61	15	300	77	425	12	3	21	47	65	78
County.....	411	22.73	411	54	21	7	201	55	64			9		43	37
Cities and villages.....	372	40.74	307	19	39	7	33	12	170	12	3	12	47	12	6
School districts.....	205	(1)	191	22	1	1	66	10	191					8	6
Towns.....	131	(1)	100	22	1									2	29
Lincoln.....	1,270	60.27	1,070	72	69	18	411	118	356	8	9	9	11	31	158
County.....	600	28.47	545	34	17	8	309	118	52			7		12	43
Cities and villages.....	389	34.07	293	19	51	9	38		137	8	9	2	11	17	68
School districts.....	168	(1)	147	19	1	1	64		147					21	21
Towns.....	113	(1)	85	19	1									2	26
Manitowoc.....	3,929	65.59	2,292	159	202	78	626	185	941	28	54	19	692	143	802
County.....	846	14.12	598	54	22	40	253	109	86			4		47	231
Cities and villages.....	2,574	69.34	1,242	84	179	36	154	72	620	28	54	15	692	87	553
School districts.....	250	(1)	235	21	1	2	219	4	235					8	7
Towns.....	259	(1)	247	21	1									1	11
Marathon.....	3,725	52.10	2,431	176	173	97	611	274	1,031	20	33	16	150	176	968
County.....	1,507	21.08	756	81	26	71	240	173	144			10		128	623
Cities and villages.....	1,207	36.75	860	54	146	24	104	83	401	20	22	6	150	35	162
School districts.....	435	(1)	329	41	1	2	267	18	486					3	46
Towns.....	476	(1)												10	137
Drainage districts.....															

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued
(Totals expressed in thousands)

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS														Inter-est	Out-lays
	Total	Per capita	Operation and maintenance of general departments													
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Charities, hospitals, and cor-rections	Schools	Libra-ries	Recrea-tion	Develop-ment and conserva-tion of natural resources	Miscel-laneous	Operation and main-tenance of public service enter-prises		
MARINETTE	\$1,788	\$53.33	\$1,558	\$104	\$113	\$28	\$468	\$151	\$666	\$11	\$7		\$10	\$12	\$21	\$197
County	713	21.26	621	47	28	13	304	120	105				4		4	88
Cities and villages	556	29.69	474	28	82	13	69	22	237	11	7		5	11	10	61
School districts	350	(1)	324						324						5	21
Towns	169	(1)	139	29	3	2	95	9					1	1	2	27
MARQUETTE	412	43.89	309	31	10	1	82	18	163		1		3		6	97
County	165	17.58	114	17	5	1	47	14	28				2		1	51
Cities and villages	27	9.81	24	6	4		11	1			1		1		5	2
School districts	163	(1)	135						135							23
Towns	57	(1)	36	8	1		24	3								21
MILWAUKEE	62,934	83.14	40,216	3,414	5,646	5,036	3,767	6,052	12,057	498	2,042	\$3	1,701	1,985	3,943	16,790
County	15,124	19.98	9,555	1,631	116	455	424	5,727	10		342		850		1,271	4,298
Cities and villages	45,325	64.62	28,877	1,668	5,489	4,449	3,049	306	10,892	474	1,700		850	1,985	2,565	11,898
School districts	1,622	(1)	1,155						1,155						102	365
Towns	853	(1)	628	115	41	132	294	19		24			1		5	222
Drainage districts	10	(1)	3									3				7
MONROE	1,462	50.76	1,208	70	39	13	543	97	430	8	6		2	44	23	187
County	704	24.44	607	32	12	6	397	97	61				2		3	94
Cities and villages	270	25.01	192	18	26	6	41		87	8	6			44	14	20
School districts	298	(1)	282						282						3	13
Towns	190	(1)	127	20	1	1	105								3	60
Drainage districts		(1)														
OCONTO	1,255	47.56	1,145	95	75	20	429	104	407	5	1		9	20	36	54
County	577	21.87	548	55	35	10	312	78	58						15	14
Cities and villages	222	25.05	185	15	39	8	22	18	68	5	1		9	20	14	3
School districts	305	(1)	281						281						3	21
Towns	149	(1)	131	25	1	2	95	8							2	16
Drainage districts	2	(1)													2	

ONEIDA	1, 452	89.63	923	97	59	16	276	70	388	4	2	11	64	38	427
County.....	518	31.98	347	46	14	7	158	69	50	3	1	3	12	12	159
Cities and villages.....	599	72.17	277	16	40	7	37	---	167	4	2	4	60	18	244
School districts.....	181	()	171	---	---	---	---	---	171	---	---	---	---	3	7
Towns.....	154	()	128	35	5	2	81	1	---	---	---	4	4	5	17
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
OUTAGAMIE	3, 626	56.57	2, 541	214	237	89	706	247	965	26	36	1	519	113	453
County.....	1, 052	16.41	817	92	23	70	350	164	105	13	---	20	---	32	203
Cities and villages.....	2, 017	48.06	1, 226	97	213	18	193	68	568	26	36	7	519	70	202
School districts.....	319	()	292	---	---	---	---	---	292	---	---	---	---	6	21
Towns.....	236	()	205	25	1	1	163	15	---	---	---	---	---	4	27
Drainage districts.....	2	()	1	---	---	---	---	---	---	---	---	1	---	1	---
OSHAUKEE	1, 140	64.77	634	62	37	12	257	32	221	1	6	3	30	77	399
County.....	482	27.39	258	33	16	7	146	23	30	---	---	3	---	52	172
Cities and villages.....	374	45.10	155	16	10	4	58	6	45	1	6	---	30	21	168
School districts.....	174	()	146	---	---	---	---	---	146	---	---	---	---	3	25
Towns.....	93	()	72	13	2	1	53	3	---	---	---	---	---	---	21
Drainage districts.....	17	()	3	---	---	---	---	---	---	---	---	3	---	1	13
PENNS.	330	44.30	303	24	9	4	105	29	130	1	---	---	3	4	20
County.....	149	20.00	142	15	6	3	74	23	20	---	---	1	---	6	6
Cities and villages.....	69	28.77	61	3	3	1	10	4	39	1	---	1	3	3	2
School districts.....	75	()	71	---	---	---	---	---	71	---	---	---	---	---	2
Towns.....	37	()	29	6	---	---	21	2	---	---	---	---	---	4	8
PIERCE	965	45.86	774	65	20	5	289	61	328	1	3	2	30	12	149
County.....	390	18.06	311	28	6	2	170	53	51	---	---	---	---	---	89
Cities and villages.....	215	31.64	146	21	13	3	38	3	64	1	3	1	30	10	29
School districts.....	231	()	213	---	---	---	---	---	213	---	---	---	---	---	18
Towns.....	139	()	104	16	1	---	81	5	---	---	---	1	---	2	33
POLK	1, 362	52.02	1, 177	72	27	9	428	71	537	---	25	8	17	20	168
County.....	949	20.66	495	33	14	6	298	71	71	---	---	2	---	1	53
Cities and villages.....	152	22.65	101	19	12	2	38	---	---	---	25	5	16	8	27
School districts.....	148	()	466	---	---	---	---	---	466	---	---	---	---	9	73
Towns.....	135	()	115	20	1	1	92	---	---	---	---	1	1	2	15
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PORTAGE	1, 533	45.22	1, 005	93	88	22	226	101	454	7	8	6	95	71	362
County.....	478	14.10	318	45	15	7	117	73	60	---	---	---	---	44	116
Cities and villages.....	685	41.39	374	28	72	14	44	19	179	7	7	4	95	24	192
School districts.....	229	()	215	---	---	---	---	---	215	---	---	---	---	1	13
Towns.....	141	()	98	20	1	1	65	9	---	---	---	2	---	2	41
Drainage districts.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PRICE	919	53.17	764	68	30	6	251	42	348	2	2	6	20	20	115
County.....	400	23.14	312	29	21	4	172	28	57	---	---	3	---	8	80
Cities and villages.....	201	34.36	167	16	17	2	24	5	67	2	2	2	10	1	6
School districts.....	206	()	196	---	---	---	---	---	196	---	---	---	---	1	9
Towns.....	112	()	89	23	1	---	55	9	196	---	---	1	1	2	20

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GOVERNMENTAL-COST PAYMENTS															
	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Interest	Outlays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
RACINE.....	\$7,063	\$76.69	\$4,151	\$272	\$403	\$184	\$504	\$880	\$1,631	\$71	\$125	\$2	\$79	\$207	\$362	\$2,343
County.....	1,852	20.11	837	145	51	47	180	233	147	—	12	—	2	—	79	936
Cities and villages.....	4,705	62.73	2,893	104	348	133	213	614	1,222	70	113	—	76	205	276	1,331
School districts.....	313	()	256	—	—	—	—	—	256	—	—	—	—	—	5	24
Towns.....	189	()	163	23	4	4	111	13	6	1	—	—	1	2	—	—
Drainage districts.....	4	()	2	—	—	—	—	—	—	—	—	2	—	—	—	—
RICHLAND.....	1,200	61.46	899	58	21	8	365	73	355	3	4	—	2	107	22	182
County.....	1,494	25.30	397	32	6	5	225	67	62	—	—	—	—	84	13	84
Cities and villages.....	284	54.40	142	10	13	2	29	3	77	3	4	—	1	107	3	32
School districts.....	223	()	216	—	—	—	—	—	216	—	—	—	—	—	1	6
Towns.....	199	()	134	16	2	1	111	3	—	—	—	—	1	—	5	60
ROCK.....	4,272	56.51	2,884	189	316	123	495	284	1,355	32	74	—	16	290	169	929
County.....	1,343	17.76	846	72	39	59	252	284	137	—	—	—	3	—	46	451
Cities and villages.....	2,412	44.45	1,599	96	270	62	159	—	894	32	74	—	12	290	118	405
School districts.....	340	()	324	—	—	—	—	—	324	—	—	—	—	—	5	11
Towns.....	177	()	115	21	7	2	84	—	—	—	—	—	1	—	—	62
Drainage districts.....	—	()	—	—	—	—	—	—	—	—	—	—	—	—	—	—
RUSK.....	767	47.70	674	58	29	3	159	50	359	3	1	—	12	11	17	65
County.....	281	17.47	254	28	13	1	104	50	57	—	—	—	—	—	2	25
Cities and villages.....	143	26.28	118	10	15	1	15	—	63	3	1	—	10	11	11	3
School districts.....	269	()	239	—	—	—	—	—	239	—	—	—	—	—	2	28
Towns.....	73	()	63	20	1	1	40	—	—	—	—	—	—	—	1	9
Drainage districts.....	1	()	—	—	—	—	—	—	—	—	—	—	1	—	—	—

ST. CROIX.....	1,439	56.53	1,106	73	35	8	385	140	446	6	7	55	26	252
County.....	651	25.57	310	36	17	3	285	121	60	1	---	---	12	183
Cities and villages.....	310	34.61	161	18	16	4	37	10	59	4	7	55	11	58
School districts.....	338	(1)	327	19	---	---	---	---	327	---	---	---	2	9
Towns.....	140	(1)	115	---	2	1	83	9	---	1	---	---	1	24
SAUK.....	1,865	58.23	1,327	91	39	15	500	112	549	4	7	128	33	377
County.....	692	21.60	518	45	5	9	295	112	81	1	---	---	8	166
Cities and villages.....	498	35.47	304	25	33	5	56	---	166	2	7	128	17	40
School districts.....	335	(1)	302	---	---	---	---	---	302	1	---	---	4	26
Towns.....	340	(1)	203	21	1	1	179	---	---	---	---	---	4	133
SAWYER.....	544	60.44	484	53	14	2	184	22	108	1	1	5	7	48
County.....	247	27.44	226	25	10	1	137	16	29	8	1	---	1	20
Cities and villages.....	40	25.41	34	3	3	---	8	1	17	1	1	4	---	2
School districts.....	163	(1)	152	---	---	---	---	---	152	---	---	---	3	8
Towns.....	94	(1)	72	25	1	1	39	5	---	1	---	---	3	18
SHAWANO.....	1,570	46.84	1,215	84	42	36	537	110	400	2	1	3	33	258
County.....	786	23.45	575	41	22	4	340	110	58	---	---	64	17	104
Cities and villages.....	259	28.52	157	19	18	31	29	---	57	2	1	64	11	27
School districts.....	298	(1)	285	---	---	---	---	---	285	---	---	---	1	12
Towns.....	224	(1)	195	24	2	1	168	---	---	---	---	---	4	25
Drainage districts.....	3	(1)	3	---	---	---	---	---	---	---	---	---	---	---
SHERBOGAN.....	5,281	72.14	2,943	184	313	209	849	185	1,061	21	77	1	146	1,837
County.....	1,888	25.79	889	66	30	98	459	121	111	---	---	---	68	931
Cities and villages.....	2,873	54.68	1,586	98	282	111	258	55	646	21	77	---	73	859
School districts.....	331	(1)	304	---	---	---	---	---	304	---	---	---	5	22
Towns.....	188	(1)	163	20	1	---	132	9	---	---	---	---	---	25
Drainage districts.....	1	(1)	1	---	---	---	---	---	---	1	---	---	---	---
TAYLOR.....	838	47.38	737	64	20	5	260	40	340	3	---	---	16	74
County.....	341	19.28	296	33	9	3	158	32	58	---	---	---	9	36
Cities and villages.....	61	16.62	45	8	10	1	19	3	---	3	---	---	3	3
School districts.....	283	(1)	282	---	---	---	---	---	282	---	---	---	1	10
Towns.....	143	(1)	114	23	1	1	83	6	---	---	---	---	3	25
TREMPEALEAU.....	1,160	48.62	887	71	23	12	347	90	334	2	2	1	7	229
County.....	538	22.50	412	31	10	10	239	74	47	---	---	---	1	126
Cities and villages.....	154	22.38	71	19	11	1	26	6	---	2	2	37	3	43
School districts.....	300	(1)	287	---	---	---	---	---	287	---	---	---	1	12
Towns.....	167	(1)	116	21	2	1	82	10	---	---	---	---	3	48
Drainage districts.....	1	(1)	1	---	---	---	---	---	---	---	---	---	---	---
VERNON.....	1,682	58.94	1,241	69	35	14	538	113	459	3	3	29	42	370
County.....	792	27.75	563	28	22	8	302	113	90	---	---	---	18	211
Cities and villages.....	232	28.36	156	15	12	5	38	---	74	3	3	29	11	36
School districts.....	312	(1)	292	---	---	---	---	---	292	---	---	---	5	15
Towns.....	346	(1)	230	26	1	1	198	---	292	---	---	---	8	108

1 Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

(Totals expressed in thousands)

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments										Operation and maintenance of public service enterprises	Inter-est	Out-lays	
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources				Miscellaneous
VILAS	\$692	\$91.05	\$494	\$61	\$16	\$5	\$185	\$29	\$180		\$2		\$6	\$38	\$14	\$156
County	310	40.79	210	28	10	5	122	22	22				1		3	97
Cities and villages	90	64.94	21	6	5		7	2					2	38	3	28
School districts	166	(1)	158						158						6	6
Towns	126	(1)	95	28	1		56	5			2		3		6	25
WALWORTH	2,244	71.46	1,528	128	92	29	402	196	640	\$18	14		9	161	147	408
County	786	25.03	513	56	27	8	164	196	62					160	113	160
Cities and villages	785	48.07	466	45	59	20	122		180	18	14		8	161	31	127
School districts	481	(1)	398						398				1		1	82
Towns	192	(1)	151	27	6	1	116							2	2	39
Drainage districts																
WASHINGTON	540	48.64	414	46	11	4	78	36	235	1			3	8	15	103
County	220	19.81	126	25	6	2	31	27	33				2		4	90
Cities and villages	47	11.44	29	7		1	10	4		1			1	7	5	6
School districts	211	(1)	202						202						5	4
Towns	62	(1)	57	14		1	37	5						1	1	3
WASHINGTON	1,480	53.56	928	87	38	24	319	104	343	4	4		5	125	59	318
County	527	19.74	372	39	14	14	149	104	48				4		45	110
Cities and villages	406	35.72	132	29	23	10	61			4	4		1	126	9	140
School districts	324	(1)	295						295						25	25
Towns	173	(1)	129	19	1		109								4	4
Drainage districts															1	43
WAUKESHA	3,248	60.15	2,293	210	201	129	618	248	915	23	41	\$1	7	256	180	519
County	955	17.89	708	98	57	32	272	165	84						118	129
Cities and villages	1,586	53.00	1,009	81	138	96	180	71	423	22	41		7	255	57	265
School districts	476	(1)	408						408						6	62
Towns	280	(1)	167	31	6	1	116	12		1				1	1	62
Drainage districts	2	(1)	1													1

WAUPACA.....	1,869	55.77	1,272	96	61	20	414	136	519	11	7	8	176	73	348
County.....	767	22.89	481	40	19	9	243	101	63	---	---	6	---	52	234
Cities and villages.....	631	38.06	367	36	41	10	71	25	165	11	7	1	176	18	70
School districts.....	310	(1)	291	---	---	---	---	---	291	---	---	---	---	1	18
Towns.....	160	(1)	133	20	1	1	100	10	---	---	---	1	---	1	26
Drainage districts.....	1	(1)	---	---	---	---	---	---	---	---	---	---	---	1	---
WAUSHARA.....	849	58.85	521	37	12	6	162	37	263	---	2	2	1	34	293
County.....	486	33.69	208	20	6	3	95	29	53	---	---	2	---	32	246
Cities and villages.....	38	10.13	30	5	6	2	13	3	---	---	1	---	---	1	7
School districts.....	234	(1)	210	---	---	---	---	---	210	---	---	---	---	1	23
Towns.....	91	(1)	73	12	---	1	54	5	---	---	1	---	1	---	17
WINNEBAGO.....	4,428	56.19	3,046	210	391	144	631	311	1,171	39	70	1	366	91	925
County.....	964	12.23	704	76	35	38	257	200	94	---	---	4	---	260	260
Cities and villages.....	3,090	49.86	2,031	117	355	105	282	98	891	39	70	74	366	89	604
School districts.....	206	(1)	185	---	---	---	---	---	185	---	---	---	---	1	20
Towns.....	167	(1)	125	17	1	1	92	13	1	---	---	---	---	1	41
Drainage districts.....	1	(1)	1	---	---	---	---	---	---	---	---	---	---	---	---
WOOD.....	2,646	68.91	1,667	131	140	49	411	207	668	17	29	5	475	130	374
County.....	820	21.35	605	66	38	13	230	154	98	---	---	6	---	62	153
Cities and villages.....	1,352	60.97	704	45	102	35	118	40	315	17	29	3	475	61	112
School districts.....	280	(1)	255	---	---	---	---	---	255	---	---	---	---	1	24
Towns.....	188	(1)	98	20	---	1	63	13	---	---	---	1	---	5	85
Drainage districts.....	6	(1)	5	---	---	---	---	---	---	---	---	---	---	1	---

1 Not computed.

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS														
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays	
			Total	General govern-ment	Protec-tion to person and property	Health and sanita-tion	High-ways	Char-ities, hos-pitals, and cor-rections	Schools	Libraries	Recre-ation	Miscel-laneous			
															Operation and maintenance of public service enterprises
Grand total.....	\$100,316	\$33.11	\$83,432	\$4,023	\$10,880	\$6,193	\$7,897	\$2,340	\$26,425	\$1,253	\$2,885	\$1,576	\$9,372	\$5,016	\$22,596
30,000 population and over.....	63,839	63.38	41,113	2,058	7,624	5,028	3,996	1,474	16,723	699	2,195	1,316	2,596	3,569	16,561
Milwaukee.....	39,561	66.76	25,189	1,288	5,004	3,861	2,606	277	9,410	382	1,573	768	1,622	2,223	10,547
Racine.....	4,479	65.48	2,723	87	323	129	175	608	1,150	67	109	75	179	265	1,312
Madison.....	4,630	77.17	2,844	133	389	354	209	26	1,457	59	142	75	245	350	1,191
Kenosha.....	3,382	65.93	2,353	99	389	156	169	318	1,019	48	89	66	70	162	797
Oshkosh.....	1,849	45.10	1,358	68	250	89	158	63	1,584	30	44	72	109	53	329
La Crosse.....	1,658	40.74	1,140	61	219	64	138	25	523	25	34	51	64	85	369
Sheboygan.....	2,240	55.72	1,276	70	245	98	163	44	538	18	64	36	104	56	804
Green Bay.....	2,260	56.78	1,423	70	271	67	132	103	653	27	57	43	81	160	596
West Allis.....	1,951	52.45	1,328	85	188	122	106	3	692	19	47	66	122	117	384
Superior.....	1,829	50.65	1,499	97	346	88	140	7	697	24	36	64	98	98	232
8,000 to 30,000 population.....	19,919	50.26	12,789	859	1,945	728	1,561	574	6,319	306	398	99	2,624	817	3,689
Eau Claire.....	1,166	42.87	825	41	121	26	95	76	421	23	16	6	119	43	179
Fond du Lac.....	1,192	44.15	919	51	169	46	105	45	478	21	2	2	34	59	180
Appleton.....	1,246	47.56	908	69	160	14	106	46	461	19	27	6	125	48	165
Wausau.....	1,080	43.90	771	35	129	22	70	77	440	15	18	5	126	28	136
Beloit.....	1,062	44.25	779	43	136	23	63	-----	447	10	51	6	104	60	119
Wauwatosa.....	1,426	59.92	863	87	80	142	93	3	381	38	38	1	47	89	427
Manitowoc.....	1,593	67.79	863	51	121	26	106	43	458	20	24	14	444	56	230
Janesville.....	1,982	44.23	611	38	104	30	64	-----	339	17	18	1	97	46	228
Waukesha.....	1,106	61.44	749	50	103	89	70	63	320	15	33	6	105	40	212
Shorewood.....	564	36.86	334	53	55	131	32	-----	30	11	16	6	71	29	130

Stevens Point.....	655	46.79	354	23	68	13	37	16	179	7	4	95	24	182
Marinette.....	455	32.97	395	19	74	9	50	17	206	10	7	30	10	43
Cudahy.....	450	39.82	374	31	36	30	60	10	200	6	5	30	25	21
South Milwaukee.....	590	52.68	358	30	32	16	76	9	179	11	3	32	45	155
Watertown.....	549	50.83	296	23	31	13	60	2	144	11	1	65	14	174
Two Rivers.....	908	84.67	346	26	50	9	35	28	162	7	28	214	27	319
Ashland.....	402	37.85	383	20	83	6	46	40	163	13	7	6	13	13
Beaver Dam.....	352	35.51	272	20	33	7	45	14	139	5	5	28	19	32
Chippewa Falls.....	398	41.46	300	22	45	6	52	7	145	8	4	48	12	37
Neenah.....	700	73.68	364	27	58	13	50	14	182	9	11	99	16	221
Menasha.....	511	54.36	285	18	44	3	64	16	125	15	15	158	20	48
Marshfield.....	617	68.56	295	19	42	11	43	21	140	10	1	279	16	27
Wisconsin Rapids.....	649	72.11	343	14	48	20	46	15	175	6	18	188	41	77
Antigo.....	389	42.91	304	19	38	7	31	12	170	12	3	47	12	6
Merrill.....	300	35.29	221	14	45	9	29	6	108	6	2	60	14	65
Rhinelander.....	599	72.17	277	16	40	7	37	---	167	4	2	---	18	244
2,500 to 8,000 population.....	9,452	49.57	5,558	475	672	245	934	133	2,742	148	128	2,260	361	1,273
Kaukauna.....	629	95.58	205	13	29	3	33	10	107	6	4	378	16	30
Portage.....	298	42.49	188	15	27	6	28	---	96	4	7	42	8	30
Fort Atkinson.....	231	39.88	176	21	22	3	24	1	88	10	6	38	10	7
Waupun.....	261	45.08	135	10	17	3	18	6	74	4	3	114	7	5
Menomonee.....	235	42.00	177	11	26	4	28	4	95	---	4	48	2	8
Baraboo.....	219	39.50	167	11	15	4	24	---	103	5	4	14	9	29
De Pere.....	146	26.44	104	7	19	3	20	3	43	6	2	16	18	8
Whitefish Bay.....	471	87.84	191	46	45	58	25	2	---	3	5	61	27	192
Rice Lake.....	256	49.45	166	10	18	5	23	11	90	4	4	71	5	14
Oconto.....	159	31.61	152	9	32	5	17	11	68	3	1	---	7	---
Monroe.....	383	76.37	179	19	11	6	32	---	100	---	2	21	16	167
Sturgeon Bay.....	353	70.84	184	16	16	3	41	11	78	4	9	146	8	15
Sparta.....	163	32.94	135	9	14	1	16	---	87	5	3	15	9	4
West Bend.....	133	27.94	59	9	11	2	33	---	3	3	---	11	1	62
New London.....	267	57.28	129	10	17	5	18	13	61	4	1	95	12	31
Stoughton.....	293	65.15	176	10	13	5	21	---	120	5	1	101	11	5
Oconomowoc.....	310	74.22	178	14	16	5	23	5	103	5	6	105	10	17
Oshwaugo.....	187	44.65	118	9	8	30	12	---	57	2	---	55	8	6
West Milwaukee.....	176	42.23	135	24	28	30	47	2	---	4	---	---	6	35
Burlington.....	192	46.67	143	12	20	4	27	3	71	3	3	23	8	18
Berlin.....	182	44.33	112	9	11	3	19	4	57	4	2	14	14	42
Platteville.....	185	45.71	113	11	6	2	18	3	68	3	1	13	8	51
Ripon.....	186	39.16	138	9	16	2	23	3	79	3	3	---	7	10
Prairie du Chien.....	109	27.64	81	8	8	1	10	---	52	2	---	11	8	9
Plymouth.....	323	53.20	137	7	13	5	36	7	61	2	4	169	2	15

1974 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GOVERNMENTAL-COST PAYMENTS													
	Total	Per capita	Operation and maintenance of general departments										Inter-est	Out-lays
			Total	General govern-ment	Protec-tion to person and property	Health and san-itation	High-ways and cor-rections	Schools	Libraries	Recre-ation	Miscel-laneous			
2,500 to 8,000 population—Contd.														
Hartford.....	\$217	\$57.81	\$54	\$9	\$3	\$18	\$5	\$45	\$1	\$3	\$1	\$86	\$2	\$75
Port Washington.....	289	78.26	87	11	2	16	3	76	2	2	30	10	162	30
Richland Center.....	253	72.41	105	10	2	20	4	51	3	4	106	3	80	3
Clintonville.....	188	52.63	105	13	2	19	4	63	3	1	9	72	10	8
Ladysmith.....	128	36.64	106	7	1	9			3			9		3
Whitewater.....	142	40.98	105	9	3	18		52	4	3	2	21	12	4
Tonawanda.....	58	17.29	31	4	2	12			3	2		12	3	12
Delavan.....	77	23.33	48	6	3	20			4	1		19	1	9
Hurley.....	94	28.80	50	7	3	16	4					39	4	1
Waupaca.....	112	35.77	89	7	2	11	4	53	3	2		8	1	14
Lake Geneva.....	179	58.25	151	9	4	33		83	5	4		8	11	9
Park Falls.....	116	38.21	100	11	1	12	3	58	2	2	1	9	6	1
Reedsburg.....	161	54.26	95	4	1	12		63	3	2	1	58	4	4
Sheboygan Falls.....	148	50.44	82	5	1	15	3	47				52	5	9
Tomahawk.....	89	30.49	72	5	6	9		49	2	1		11	3	3
Edgerton.....	133	45.77	105	5	11	9		65	3	2	4	12	5	11
Little Chute.....	40	13.77	21	3	8	6	3			1		16	1	2
Viroqua.....	116	41.55	105	4	2	15		73	2	1	6	1	7	3
Hudson.....	193	70.83	102	7	2	16	2	59	3	4	3	9	5	77
Jefferson.....	171	64.80	82	4	8	11	1	51	4	3		60	12	17
Mayville.....	84	33.32	68	5	4	9	1	45	2	1		14	14	2
Columbus.....	167	66.83	97	7	9	12		51	3	12	1	61	2	7
Less than 2,500 population.....	7,106	24.13	3,972	631	619	1,406	159	641	100	144	80	1,792	269	1,073

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$209, 347	\$193, 771	\$4, 086	\$11, 490	\$205, 235	\$69. 10
State government.....	1, 184	1, 184	-----	-----	1, 184	. 40
Counties.....	80, 919	77, 270	-----	3, 649	80, 858	27. 22
Cities and villages.....	112, 614	105, 487	1, 936	5, 191	108, 563	57. 48
School districts ¹	10, 619	8, 895	-----	1, 724	10, 619	(1)
Towns.....	1, 861	935	-----	926	1, 861	(1)
Drainage districts.....	2, 150	-----	2, 150	-----	2, 150	(1)
ADAMS.....	67	61	4	2	67	8. 37
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	3	3	-----	-----	3	1. 80
School districts.....	58	58	-----	-----	58	(1)
Towns.....	2	-----	-----	2	2	(1)
Drainage districts.....	4	-----	4	-----	4	(1)
ASHLAND.....	254	138	-----	116	254	12. 06
County.....	102	4	-----	98	102	4. 84
Cities and villages.....	118	118	-----	-----	118	9. 18
School districts.....	30	15	-----	15	30	(1)
Towns.....	4	1	-----	3	4	(1)
BARRON.....	815	745	7	63	815	23. 76
County.....	230	230	-----	-----	230	6. 71
Cities and villages.....	350	314	-----	36	350	29. 21
School districts.....	206	201	-----	5	206	(1)
Towns.....	22	-----	-----	22	22	(1)
Drainage districts.....	7	-----	7	-----	7	(1)
BAYFIELD.....	250	223	-----	27	250	16. 66
County.....	75	75	-----	-----	75	5. 00
Cities and villages.....	35	35	-----	-----	35	10. 52
School districts.....	80	79	-----	1	80	(1)
Towns.....	60	34	-----	26	60	(1)
BROWN.....	6, 734	6, 140	-----	594	6, 734	93. 92
County.....	2, 612	2, 612	-----	-----	2, 612	36. 43
Cities and villages.....	3, 791	3, 245	-----	546	3, 791	79. 72
School districts.....	251	203	-----	48	251	(1)
Towns.....	80	80	-----	-----	80	(1)
BUFFALO.....	182	160	-----	22	182	11. 87
County.....	57	57	-----	-----	57	3. 72
Cities and villages.....	100	88	-----	12	100	23. 86
School districts.....	24	15	-----	9	24	(1)
Towns.....	1	-----	-----	1	1	(1)
BURNETT.....	89	47	-----	42	89	8. 70
County.....	16	-----	-----	16	16	1. 56
Cities and villages.....	23	17	-----	6	23	18. 00
School districts.....	45	26	-----	19	45	(1)
Towns.....	5	4	-----	1	5	(1)
CALUMET.....	786	778	-----	8	786	46. 65
County.....	590	590	-----	-----	590	35. 02
Cities and villages.....	159	159	-----	-----	159	30. 10
School districts.....	34	29	-----	5	34	(1)
Towns.....	3	-----	-----	3	3	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----
CHIPPEWA.....	1, 478	1, 344	-----	134	1, 478	39. 41
County.....	710	652	-----	58	710	18. 93
Cities and villages.....	642	579	-----	63	642	38. 89
School districts.....	107	104	-----	3	107	(1)
Towns.....	19	9	-----	10	19	(1)
CLARK.....	1, 440	1, 234	178	28	1, 440	42. 15
County.....	958	958	-----	-----	958	28. 04
Cities and villages.....	192	188	-----	4	192	22. 56
School districts.....	96	88	-----	8	96	(1)
Towns.....	16	-----	-----	16	16	(1)
Drainage districts.....	178	-----	178	-----	178	(1)

¹ Not computed.

² Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.

1976 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
COLUMBIA	\$563	\$442	\$53	\$68	\$563	\$18.46
County.....	320	307	13	320	20.87	
Cities and villages.....	153	118	35	153	(1)	
School districts.....	37	17	20	37	(1)	
Towns.....	53		53	53	(1)	
Drainage districts.....						
CRAWFORD	441	412		29	441	26.25
County.....	220	220		220	13.10	
Cities and villages.....	116	101	15	116	16.67	
School districts.....	94	91	3	94	(1)	
Towns.....	11		11	11	(1)	
DANE	11,657	9,649	1,514	494	11,554	99.01
County.....	2,250	2,250		2,250	19.28	
Cities and villages.....	8,726	6,866	1,392	468	8,623	113.76
School districts.....	462	457	5	462	(1)	
Towns.....	97	76	21	97	(1)	
Drainage districts.....	122		122	122	(1)	
DODGE	5,194	4,981	2	211	5,194	98.93
County.....	4,030	4,030		4,030	76.76	
Cities and villages.....	823	743	80	823	30.57	
School districts.....	27	11	16	27	(1)	
Towns.....	312	197	115	312	(1)	
Drainage districts.....	2		2	2	(1)	
DOOR	1,065	1,041		24	1,065	58.57
County.....	762	762		762	41.91	
Cities and villages.....	220	213	7	220	40.65	
School districts.....	66	66		66	(1)	
Towns.....	17		17	17	(1)	
DOUGLAS	4,107	3,713	12	382	4,041	86.75
County.....	1,723	1,573	150	1,723	36.99	
Cities and villages.....	2,297	2,118	12	167	2,231	59.69
School districts.....	38	11	27	38	(1)	
Towns.....	49	11	38	49	(1)	
DUNN	214	160		54	214	7.93
County.....	5	5		5	.19	
Cities and villages.....	66	58	8	66	7.66	
School districts.....	129	94	35	129	(1)	
Towns.....	14	3	11	14	(1)	
EAU CLAIRE	1,500	1,475		25	1,435	34.17
County.....	455	455		455	10.83	
Cities and villages.....	1,006	994	12	941	30.55	
School districts.....	34	26	8	34	(1)	
Towns.....	5		5	5	(1)	
FLORENCE	186	183		3	186	48.95
County.....	40	40		40	10.53	
School districts.....	112	112		112	(1)	
Towns.....	34	31	3	34	(1)	
FOND DU LAC	4,320	4,257	19	44	4,320	71.40
County.....	2,917	2,917		2,917	48.21	
Cities and villages.....	1,310	1,280	30	1,310	35.96	
School districts.....	54	47	7	54	(1)	
Towns.....	20	13	7	20	(1)	
Drainage districts.....	19		19	19	(1)	
FOREST	305	206		99	305	26.99
County.....	199	159	40	199	17.61	
Cities and villages.....	38	38		38	22.63	
School districts.....	63	9	54	63	(1)	
Towns.....	5		5	5	(1)	

1 Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
GRANT	\$837	\$577	-----	\$260	\$837	\$21.76
County.....	35	10	-----	25	35	.91
Cities and villages.....	400	373	-----	27	400	24.36
School districts.....	216	96	-----	120	216	(1)
Towns.....	186	98	-----	88	186	(1)
GREEN	2,063	2,029	\$1	33	2,063	94.20
County.....	1,625	1,625	-----	-----	1,625	74.20
Cities and villages.....	324	322	-----	2	324	33.66
School districts.....	82	82	-----	-----	82	(1)
Towns.....	31	-----	-----	31	31	(1)
Drainage districts.....	1	-----	1	-----	1	(1)
GREEN LAKE	1,610	1,602	-----	8	1,610	115.72
County.....	1,345	1,345	-----	-----	1,345	96.67
Cities and villages.....	239	238	-----	1	239	34.14
School districts.....	26	19	-----	7	26	(1)
Towns.....	-----	-----	-----	-----	-----	-----
IOWA	210	185	-----	25	210	10.48
County.....	27	27	-----	-----	27	1.35
Cities and villages.....	144	136	-----	8	144	19.21
School districts.....	23	22	-----	1	23	(1)
Towns.....	16	-----	-----	16	16	(1)
IRON	352	268	-----	84	352	35.44
County.....	16	16	-----	-----	16	1.61
Cities and villages.....	95	75	-----	20	95	18.69
School districts.....	240	177	-----	63	240	(1)
Towns.....	1	-----	-----	1	1	(1)
JACKSON	534	280	187	67	534	32.43
County.....	170	170	-----	-----	170	10.32
Cities and villages.....	48	35	-----	13	48	12.07
School districts.....	118	70	-----	48	118	(1)
Towns.....	11	5	-----	6	11	(1)
Drainage districts.....	187	-----	187	-----	187	(1)
JEFFERSON	1,551	1,534	-----	17	1,551	41.81
County.....	910	910	-----	-----	910	24.53
Cities and villages.....	595	595	-----	-----	595	24.86
School districts.....	41	29	-----	12	41	(1)
Towns.....	5	-----	-----	5	5	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----
JUNEAU	741	214	410	117	741	42.92
County.....	193	113	-----	80	193	11.18
Cities and villages.....	81	52	-----	29	81	11.19
School districts.....	60	49	-----	1	60	(1)
Towns.....	7	-----	-----	7	7	(1)
Drainage districts.....	410	-----	410	-----	410	(1)
KENOSHA	4,263	4,139	5	119	4,254	65.15
County.....	619	619	-----	-----	619	9.48
Cities and villages.....	3,568	3,520	-----	48	3,559	68.90
School districts.....	71	-----	-----	71	71	(1)
Towns.....	-----	-----	-----	-----	-----	-----
Drainage districts.....	5	-----	5	-----	5	(1)
Kewaunee	1,312	1,267	-----	45	1,312	81.81
County.....	1,100	1,100	-----	-----	1,100	68.59
Cities and villages.....	200	160	-----	40	200	37.51
School districts.....	8	7	-----	1	8	(1)
Towns.....	4	-----	-----	4	4	(1)
LA CROSSE	2,225	1,929	274	22	2,068	36.80
County.....	439	439	-----	-----	439	7.81
Cities and villages.....	1,677	1,382	274	21	1,520	34.43
School districts.....	83	83	-----	-----	83	(1)
Towns.....	26	25	-----	1	26	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----

1 Not computed.

1978 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LAFAYETTE	\$159	\$108		\$51	\$159	\$8.53
County.....						
Cities and villages.....	111	90		21	111	18.28
School districts.....	19	18		1	19	(1)
Towns.....	29			29	29	(1)
LANGLADE	1,186	1,114		72	1,186	54.91
County.....	949	879		70	949	43.94
Cities and villages.....	234	234			234	25.63
School districts.....						
Towns.....	3	1		2	3	(1)
LINCOLN	567	542		25	567	26.91
County.....	182	182			182	8.64
Cities and villages.....	350	327		23	350	30.65
School districts.....	24	23		1	24	(1)
Towns.....	11	10		1	11	(1)
MANITOWOC	3,530	3,382		148	3,530	58.93
County.....	1,049	1,049			1,049	17.51
Cities and villages.....	2,371	2,311		60	2,371	63.87
School districts.....	106	22		84	106	(1)
Towns.....	4			4	4	(1)
MARATHON	4,236	4,125	\$58	53	4,236	59.24
County.....	3,000	3,000			3,000	41.96
Cities and villages.....	961	954		7	961	29.26
School districts.....	166	160		6	166	(1)
Towns.....	51	11		40	51	(1)
Drainage districts.....	58		58		58	(1)
MARINETTE	577	423		154	577	17.21
County.....	200	110		90	200	5.96
Cities and villages.....	306	257		49	306	16.34
School districts.....	62	52		10	62	(1)
Towns.....	9	4		5	9	(1)
MARQUETTE	130	104		26	130	13.85
County.....						
Cities and villages.....	17	17			17	6.18
School districts.....	111	87		24	111	(1)
Towns.....	2			2	2	(1)
MILWAUKEE	95,367	90,917	39	4,411	91,655	121.08
County.....	33,241	30,503		2,738	33,180	43.83
Cities and villages.....	59,088	57,389	39	1,660	55,437	79.04
School districts.....	3,036	3,025		11	3,036	(1)
Towns.....	2			2	2	(1)
Drainage districts.....						
MONROE	455	441		14	455	15.80
County.....	140	140			140	4.86
Cities and villages.....	237	234		3	237	21.95
School districts.....	67	67			67	(1)
Towns.....	11			11	11	(1)
Drainage districts.....						
OCONTO	912	728	31	153	912	34.56
County.....	349	294		55	349	13.23
Cities and villages.....	438	361		77	438	113.44
School districts.....	73	73			73	(1)
Towns.....	21			21	21	(1)
Drainage districts.....	31		31		31	(1)
ONEIDA	1,020	850	75	95	1,020	62.96
County.....	266	251		15	266	16.42
Cities and villages.....	571	528		43	571	68.80
School districts.....	61	54		7	61	(1)
Towns.....	47	17		30	47	(1)
Drainage districts.....	75		75		75	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
OUTAGAMIE	\$2,139	\$1,892	\$148	\$99	\$2,139	\$33.37
County.....	614	614	-----	-----	614	9.58
Cities and villages.....	1,247	1,176	-----	71	1,247	29.72
School districts.....	115	102	-----	13	115	(1)
Towns.....	15	-----	-----	15	15	(1)
Drainage districts.....	148	-----	148	-----	148	(1)
OZAUKEE	1,614	1,607	-----	7	1,614	91.70
County.....	1,110	1,110	-----	-----	1,110	63.07
Cities and villages.....	399	398	-----	1	399	48.12
School districts.....	99	99	-----	-----	99	(1)
Towns.....	6	-----	-----	6	6	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----
PEPIN	285	63	-----	222	285	38.26
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	64	36	-----	28	64	26.69
School districts.....	220	27	-----	193	220	(1)
Towns.....	1	-----	-----	1	1	(1)
PIERCE	274	255	-----	19	274	13.02
County.....	-----	-----	-----	-----	-----	-----
Cities and villages.....	141	139	-----	2	141	20.75
School districts.....	120	116	-----	4	120	(1)
Towns.....	13	-----	-----	13	13	(1)
POLK	627	441	1	185	627	23.60
County.....	23	23	-----	-----	23	.87
Cities and villages.....	163	160	-----	3	163	24.28
School districts.....	412	258	-----	154	412	(1)
Towns.....	28	-----	-----	28	28	(1)
Drainage districts.....	1	-----	1	-----	1	(1)
PORTAGE	1,509	1,436	-----	73	1,509	44.51
County.....	955	955	-----	-----	955	28.17
Cities and villages.....	499	454	-----	45	499	30.15
School districts.....	49	27	-----	22	49	(1)
Towns.....	6	-----	-----	6	6	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----
PRICE	432	346	-----	86	432	24.99
County.....	171	145	-----	26	171	9.89
Cities and villages.....	183	138	-----	45	183	31.28
School districts.....	60	47	-----	13	60	(1)
Towns.....	18	16	-----	2	18	(1)
RACINE	8,405	7,623	33	749	8,405	91.26
County.....	1,625	1,625	-----	-----	1,625	17.64
Cities and villages.....	6,608	5,908	-----	700	6,608	88.11
School districts.....	126	90	-----	36	126	(1)
Towns.....	13	-----	-----	13	13	(1)
Drainage districts.....	33	-----	33	-----	33	(1)
RICHLAND	410	336	-----	74	410	21.00
County.....	282	252	-----	30	282	14.44
Cities and villages.....	32	32	-----	-----	32	6.13
School districts.....	54	25	-----	29	54	(1)
Towns.....	42	27	-----	15	42	(1)
ROCK	3,189	3,171	-----	18	3,189	42.18
County.....	900	900	-----	-----	900	11.90
Cities and villages.....	2,172	2,158	-----	14	2,172	40.03
School districts.....	115	113	-----	2	115	(1)
Towns.....	2	-----	-----	2	2	(1)
Drainage districts.....	-----	-----	-----	-----	-----	-----

¹ Not computed.

1980 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
RUSK	\$316	\$238	\$16	\$62	\$316	\$19.65
County.....	51	15		36	51	3.17
Cities and villages.....	191	190		1	191	35.10
School districts.....	36	13		23	36	(1)
Towns.....	22	20		2	22	(1)
Drainage districts.....	16		16		16	(1)
ST. CROIX	593	546		47	593	23.30
County.....	245	245			245	9.62
Cities and villages.....	192	176		16	192	21.44
School districts.....	150	125		25	150	(1)
Towns.....	6			6	6	(1)
SAUK	638	583		55	638	19.92
County.....	167	167			167	5.21
Cities and villages.....	352	329		23	352	25.07
School districts.....	84	75		9	84	(1)
Towns.....	35	12		23	35	(1)
SAWYER	119	85		34	119	13.22
County.....	25			25	25	2.78
Cities and villages.....	21	15		6	21	13.34
School districts.....	50	50			50	(1)
Towns.....	23	20		3	23	(1)
SHAWANO	694	649		45	694	20.71
County.....	352	352			352	10.50
Cities and villages.....	186	181		5	186	20.48
School districts.....	73	36		37	73	(1)
Towns.....	83	80		3	83	(1)
Drainage districts.....						
SHEBOYGAN	3,469	2,797	531	141	3,469	47.39
County.....	1,610	1,610			1,610	21.99
Cities and villages.....	1,376	1,070	219	87	1,376	26.19
School districts.....	167	117		40	167	(1)
Towns.....	14			14	14	(1)
Drainage districts.....	312		312		312	(1)
TAYLOR	325	255		70	325	18.38
County.....	228	168		60	228	12.89
Cities and villages.....	49	49			49	13.35
School districts.....	43	38		5	43	(1)
Towns.....	5			5	5	(1)
TREMPEALEAU	173	123		50	173	7.24
County.....						
Cities and villages.....	92	90		2	92	13.37
School districts.....	41			41	41	(1)
Towns.....	40	33		7	40	(1)
Drainage districts.....						
VERNON	738	697		41	738	25.86
County.....	400	400			400	14.02
Cities and villages.....	228	216		12	228	27.87
School districts.....	42	40		2	42	(1)
Towns.....	68	41		27	68	(1)
VILAS	225	203		22	225	29.61
County.....	99	99			99	13.03
Cities and villages.....	41	41			41	29.58
School districts.....	35	35			35	(1)
Towns.....	50	28		22	50	(1)

¹ Not computed.

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932—Continued

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
WALWORTH	\$2,882	\$2,849	\$6	\$27	\$2,882	\$91.78
County	2,230	2,230			2,230	71.02
Cities and villages	586	561		25	586	35.88
School districts	55	55			55	(1)
Towns	5	3		2	5	(1)
Drainage districts	6		6		6	(1)
WASHBURN	287	211		76	287	25.85
County	97	60		37	97	8.74
Cities and villages	78	76		2	78	18.98
School districts	101	69		32	101	(1)
Towns	11	6		5	11	(1)
WASHINGTON	2,035	1,981		54	2,035	76.22
County	850	850			850	31.84
Cities and villages	199	191		8	199	17.51
School districts	980	940		40	980	(1)
Towns	6			6	6	(1)
Drainage districts						
WAUKESHA	3,680	3,446		234	3,680	68.15
County	2,258	2,258			2,258	41.81
Cities and villages	1,209	1,158		51	1,209	40.40
School districts	188	30		158	188	(1)
Towns	25			25	25	(1)
Drainage districts						
WAUPACA	1,654	1,342	18	294	1,654	49.35
County	1,100	1,100			1,100	32.82
Cities and villages	396	109		287	396	23.89
School districts	134	133		1	134	(1)
Towns	6			6	6	(1)
Drainage districts	18		18		18	(1)
WAUSHARA	896	884		12	896	62.11
County	821	821			821	56.91
Cities and villages	8	1		7	8	2.13
School districts	63	62		1	63	(1)
Towns	4			4	4	(1)
WINNEBAGO	2,101	2,067	1	33	2,101	26.66
County						
Cities and villages	2,066	2,055		11	2,066	33.34
School districts	32	12		20	32	(1)
Towns	2			2	2	(1)
Drainage districts	1		1		1	(1)
WOOD	2,970	2,314	463	193	2,970	77.34
County	900	900			900	23.44
Cities and villages	1,446	1,326		120	1,446	35.21
School districts	139	86		53	139	(1)
Towns	22	2		20	22	(1)
Drainage districts	463		463		463	(1)

¹ Not computed.

1982 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$112, 614	\$105, 487	\$1, 936	\$5, 191	\$106, 563	\$57. 48
30,000 population and over.....	82, 558	77, 101	1, 936	3, 521	78, 572	78. 00
Milwaukee.....	51, 785	50, 271	-----	1, 514	48, 134	81. 23
Racine.....	6, 398	5, 705	-----	693	6, 398	93. 64
Madison.....	8, 280	6, 490	1, 392	398	8, 177	136. 28
Kenosha.....	3, 564	3, 516	-----	48	3, 555	69. 80
Oshkosh.....	1, 391	1, 384	-----	7	1, 391	38. 93
La Crosse.....	1, 644	1, 349	274	21	1, 487	36. 54
Sheboygan.....	1, 001	1, 702	219	80	1, 001	24. 90
Green Bay.....	3, 481	2, 939	-----	542	3, 481	87. 46
West Allis.....	2, 721	2, 630	39	52	2, 721	73. 15
Superior.....	2, 293	2, 115	12	166	2, 227	61. 67
8,000 to 30,000 population.....	17, 890	17, 247	-----	643	17, 825	44. 98
Eau Claire.....	939	936	-----	3	874	32. 13
Fond du Lac.....	1, 162	1, 162	-----	-----	1, 162	43. 04
Appleton.....	859	789	-----	70	859	32. 79
Wausau.....	817	817	-----	-----	817	33. 21
Beloit.....	873	873	-----	-----	873	36. 38
Wauwatosa.....	1, 969	1, 969	-----	-----	1, 969	82. 73
Manitowoc.....	1, 488	1, 488	-----	-----	1, 488	63. 32
Janesville.....	1, 083	1, 083	-----	-----	1, 083	48. 78
Waukesha.....	908	858	-----	50	908	50. 44
Shorewood.....	685	685	-----	-----	685	44. 77
Stevens Point.....	490	445	-----	45	490	35. 00
Marinette.....	203	157	-----	46	203	14. 71
Cudahy.....	476	451	-----	25	476	42. 12
South Milwaukee.....	641	583	-----	58	641	57. 23
Watertown.....	281	281	-----	-----	281	26. 02
Two Rivers.....	784	724	-----	60	784	73. 27
Ashland.....	110	110	-----	-----	110	10. 36
Beaver Dam.....	430	360	-----	70	430	42. 16
Chippewa Falls.....	527	497	-----	30	527	54. 90
Neenah.....	350	350	-----	-----	350	36. 84
Menasha.....	319	319	-----	-----	319	33. 94
Marshfield.....	496	476	-----	20	496	55. 11
Wisconsin Rapids.....	903	803	-----	100	903	100. 33
Antigo.....	234	234	-----	-----	234	27. 21
Merrill.....	292	269	-----	23	292	34. 35
Rhinelander.....	571	528	-----	43	571	68. 80
2,500 to 8,000 population.....	6, 643	6, 155	-----	488	6, 643	34. 84
Kaukauna.....	262	262	-----	-----	262	39. 81
Portage.....	132	132	-----	-----	132	20. 93
Fort Atkinson.....	94	94	-----	-----	94	16. 23
Waupun.....	151	146	-----	5	151	26. 18
Menomonie.....	34	34	-----	-----	34	6. 08
Baraboo.....	206	206	-----	-----	206	37. 15
De Pere.....	287	287	-----	-----	287	51. 98
Whitefish Bay.....	706	706	-----	-----	706	131. 67
Rice Lake.....	136	130	-----	6	136	26. 27
Oconto.....	279	229	-----	50	279	55. 47
Monroe.....	290	289	-----	1	290	57. 83
Sturgeon Bay.....	213	213	-----	-----	213	42. 75
Sparta.....	141	141	-----	-----	141	28. 49
West Bend.....	36	36	-----	-----	36	7. 56
New London.....	248	-----	-----	248	248	53. 21
Stoughton.....	201	192	-----	9	201	44. 70
Oconomowoc.....	162	162	-----	-----	162	38. 66
Shawano.....	129	129	-----	-----	129	30. 80
West Milwaukee.....	91	91	-----	-----	91	21. 83
Burlington.....	161	161	-----	-----	161	39. 13

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND VILLAGES, BY POPULATION GROUPS: 1932—Continued

[Totals expressed in thousands]

CITY OR VILLAGE	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
2,500 to 8,000 population—Continued						
Berlin.....	\$200	\$200	-----	-----	\$200	\$48.71
Platteville.....	163	163	-----	-----	163	40.28
Ripon.....	121	96	-----	\$25	121	30.37
Prairie du Chien.....	99	89	-----	10	99	25.11
Plymouth.....	35	35	-----	-----	35	9.02
Hartford.....	82	82	-----	-----	82	21.84
Port Washington.....	198	198	-----	-----	198	53.61
Richland Center.....	25	25	-----	-----	25	6.88
Clintonville.....	76	48	-----	28	76	21.28
Ladysmith.....	174	174	-----	-----	174	49.81
Whitewater.....	129	129	-----	-----	129	37.23
Tomah.....	44	41	-----	3	44	13.12
Delavan.....	20	20	-----	-----	20	6.06
Hurley.....	95	75	-----	20	95	29.11
Waupaca.....	35	27	-----	8	35	11.18
Lake Geneva.....	216	194	-----	22	216	70.29
Park Falls.....	129	84	-----	45	129	42.49
Reedsburg.....	41	41	-----	-----	41	13.82
Sheboygan Falls.....	93	93	-----	-----	93	31.70
Tomahawk.....	58	58	-----	-----	58	19.87
Edgerton.....	74	74	-----	-----	74	25.46
Little Chute.....	37	37	-----	-----	37	13.06
Viroqua.....	115	110	-----	5	115	41.19
Hudson.....	86	83	-----	3	86	31.56
Jefferson.....	150	150	-----	-----	150	56.84
Mayville.....	130	130	-----	-----	130	51.57
Columbus.....	59	59	-----	-----	59	23.47
Less than 2,500 population.....	5,523	4,984	-----	539	5,523	18.76

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total.....	\$205,235	\$104,523	\$40,067	\$69.10	\$38.81	\$16.56
State government.....	1,184	2,164	2,251	.40	.80	.93
Counties.....	80,858	29,479	4,100	27.22	10.87	1.69
Cities and villages.....	108,503	64,028	29,890	57.48	40.79	22.98
School districts.....	¹ 10,619	7,052	² 2,602	(³)	(³)	(³)
Towns.....	1,861	1,244	326	(³)	(³)	(³)
Drainage districts.....	2,150	556	4898	(³)	(³)	(³)
Adams.....	67	55	2	8.37	5.75	.21
Ashland.....	254	282	512	12.06	11.21	22.71
Barron.....	815	507	194	23.76	14.23	6.28
Bayfield.....	250	346	165	16.66	19.76	9.97
Brown.....	6,734	6,116	1,059	93.92	95.72	18.71
Buffalo.....	182	159	71	11.87	10.20	4.43
Burnett.....	89	153	17	8.70	13.71	1.81
Calumet.....	786	58	95	46.65	3.37	5.67
Chippewa.....	1,478	388	133	39.41	10.31	4.13
Clark.....	1,440	1,357	94	42.15	37.26	3.01

¹ Exclusive of debt of schools under supervision of the city, data for which are included with data for cities and villages.

² Includes only the debt of school districts outside of cities and villages having a population of 2,500 and over. Debt on account of schools in cities and villages with a population of 2,500 and over is included with city or village liabilities.

³ Not computed.

⁴ Not distributable by counties.

1984 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, TOWNS, AND DRAINAGE DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Columbia.....	\$563	\$344	\$252	\$18.46	\$11.31	\$8.10
Crawford.....	441	153	18	26.25	9.08	1.13
Dane.....	11,554	4,191	2,013	99.01	45.29	25.16
Dodge.....	5,194	1,983	463	98.93	39.46	9.71
Dor.....	1,065	280	162	58.57	14.60	8.49
Douglas.....	4,041	2,063	1,274	86.75	58.82	24.87
Dunn.....	214	148	47	7.93	5.39	1.84
Eau Claire.....	1,435	652	312	34.17	17.82	9.45
Florence.....	186	124	49	48.95	33.98	14.25
Fond du Lac.....	4,320	1,290	683	71.40	22.53	12.90
Forest.....	305	378	108	26.99	35.53	12.69
Grant.....	837	282	240	21.78	7.21	6.14
Green.....	2,063	953	154	94.20	44.19	7.11
Green Lake.....	1,610	509	62	115.72	34.21	4.02
Iowa.....	210	61	118	10.48	2.82	5.26
Iron.....	352	206	110	35.44	19.10	12.41
Jackson.....	534	128	27	32.43	7.13	1.60
Jefferson.....	1,551	1,896	267	41.81	53.86	7.77
Juneau.....	741	763	41	42.92	39.73	2.11
Kenosha.....	4,254	2,087	424	65.15	37.27	11.59
Kewaunee.....	1,312	223	60	81.81	13.87	3.57
La Crosse.....	2,068	1,943	1,177	36.80	43.71	26.56
Lafayette.....	159	210	83	8.53	10.49	4.12
Langlade.....	1,186	185	233	54.91	8.20	12.58
Lincoln.....	567	397	260	26.91	18.36	10.02
Manitowoc.....	3,530	1,257	516	58.93	23.56	11.24
Marathon.....	4,236	700	719	59.24	10.31	12.21
Marquette.....	577	341	302	17.21	9.90	8.67
Marquette.....	130	108	8	13.85	10.36	.76
Milwaukee.....	91,655	40,620	15,074	121.08	71.66	32.30
Monroe.....	455	456	158	15.80	15.93	5.41
Oconto.....	912	250	120	34.56	9.08	4.41
Oneida.....	1,020	484	302	62.96	33.04	24.64
Outagamie.....	2,139	1,869	933	33.37	32.99	18.65
Ozaukee.....	1,614	767	137	91.70	46.97	7.89
Pepin.....	285	168	21	38.26	22.48	2.78
Pierce.....	274	54	92	13.02	2.51	4.18
Polk.....	627	420	54	23.60	14.85	2.38
Portage.....	1,509	472	201	44.51	13.74	6.40
Price.....	432	391	90	24.99	19.81	5.84
Racine.....	8,405	4,448	1,095	91.26	52.63	27.67
Richland.....	410	368	185	21.00	18.33	9.83
Rock.....	3,189	2,731	627	42.18	39.04	11.01
Rusk.....	316	547	72	19.65	30.82	5.98
St. Croix.....	593	355	166	23.30	13.58	6.42
Sauk.....	638	583	418	19.92	17.91	12.71
Sawyer.....	119	110	23	13.22	12.54	3.20
Shawano.....	694	294	211	20.71	8.50	6.34
Sheboygan.....	3,460	1,522	711	47.39	24.87	12.61
Taylor.....	325	170	87	18.38	8.88	6.03
Trempealeau.....	173	340	113	7.24	13.65	4.94
Vernon.....	738	543	68	25.86	18.37	2.42
Vilas.....	225	218	81	29.61	38.56	12.70
Walworth.....	2,882	395	346	91.78	13.49	11.65
Washburn.....	287	268	76	25.85	21.94	8.84
Washington.....	2,035	1,363	90	76.22	52.02	3.76
Waukesha.....	3,680	2,063	620	68.15	47.30	16.44
Waupaca.....	1,654	958	196	49.35	27.71	5.92
Waushara.....	896	162	53	62.11	9.72	2.66
Winnebago.....	2,101	2,518	808	26.66	39.13	12.75
Wood.....	2,970	2,256	626	77.34	63.22	19.61

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932							
	Total	Real property and improvements	Personal property	All other	1922	1912	1932	1912
State total.....	1 \$5, 073, 701	\$3, 932, 470	\$431, 476	\$390, 089	\$5, 103, 136	\$8, 466, 937	\$1, 708.39	\$1, 919.31
Adams.....	8, 181	7, 329	519	333	9, 103	4, 950	1, 022.24	961.87
Ashland.....	19, 644	14, 902	2, 760	1, 952	28, 583	15, 444	933.03	1, 134.16
Barron.....	40, 045	34, 032	5, 136	877	43, 085	15, 761	1, 167.49	1, 235.08
Bayfield.....	14, 413	12, 355	1, 633	425	25, 890	11, 669	960.48	1, 477.57
Brown.....	105, 486	86, 730	10, 300	8, 456	87, 516	34, 944	1, 471.21	1, 369.66
Buffalo.....	22, 169	19, 251	2, 328	590	23, 489	13, 889	1, 446.12	1, 504.24
Burnett.....	9, 132	7, 958	832	242	11, 210	3, 888	892.41	1, 003.08
Calumet.....	33, 068	28, 493	2, 964	1, 601	34, 426	20, 721	1, 962.13	1, 962.48
Chippewa.....	51, 144	37, 187	4, 095	9, 862	50, 866	17, 142	1, 363.84	1, 352.47
Clark.....	41, 194	34, 995	4, 804	1, 395	42, 997	21, 982	1, 205.74	1, 180.65
Columbia.....	47, 636	39, 050	3, 976	4, 610	52, 800	33, 442	1, 561.84	1, 732.95
Crawford.....	19, 562	16, 721	2, 337	504	24, 851	8, 877	1, 164.40	1, 470.92
Dane.....	298, 239	233, 045	21, 691	13, 603	218, 164	103, 867	2, 298.53	2, 358.02
Dodge.....	89, 305	77, 147	8, 658	3, 500	110, 447	48, 107	1, 701.05	2, 194.24
Door.....	20, 117	20, 472	1, 968	677	23, 591	8, 929	1, 271.42	1, 230.89
Douglas.....	58, 101	50, 691	6, 520	890	62, 356	32, 922	1, 247.26	1, 237.84
Dunn.....	35, 821	30, 015	3, 540	2, 266	39, 849	18, 213	1, 328.70	1, 453.74
Eau Claire.....	48, 330	38, 762	5, 028	4, 520	46, 525	18, 622	1, 150.71	1, 272.67
Florence.....	4, 761	3, 146	1, 421	2, 016	4, 240	2, 016	1, 250.28	1, 159.15
Fond du Lac.....	103, 945	89, 959	8, 619	5, 367	103, 305	45, 342	1, 718.10	1, 803.61
Forest.....	6, 974	5, 559	1, 083	332	9, 719	6, 309	617.17	913.48
Grant.....	62, 643	55, 380	6, 430	833	61, 483	45, 183	1, 628.40	2, 066.61
Green.....	47, 807	41, 034	5, 854	1, 189	64, 124	32, 912	2, 182.97	2, 973.09
Green Lake.....	28, 162	22, 708	2, 262	1, 132	30, 215	16, 381	1, 890.40	2, 031.29
Iowa.....	38, 016	32, 747	4, 302	967	54, 869	31, 138	1, 897.10	2, 531.68

1 Includes \$349,666,000, valuation of certain public-service corporations, not distributable by counties. Exclusive of \$20,226,576, valuation of railroad terminals, taxed for municipal purposes only.
 2 Exclusive of \$20,226,576, valuation of railroad terminals, taxed for municipal purposes only.
 3 Includes \$957,109,360, valuation of property, not distributable by counties. Exclusive of \$17,869,291, valuation of property of certain public-service corporations, taxed for municipal purposes only.
 4 Includes \$386,631,000, valuation of property, not distributable by counties.

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES: 1932, 1922, AND 1912—Continued

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX					PER CAPITA ASSESSED VALUATION		
	1932					1932	1922	1912
	Total	Real prop- erty and im- provements	Personal property	All other	1922	1912		
Iron.....	\$15,340	\$11,284	\$2,455	\$1,591	\$15,072	\$3,626	\$1,544.35	\$973.98
Jackson.....	17,177	14,521	1,779	877	22,284	10,314	1,043.05	604.06
Jefferson.....	66,582	55,777	7,250	3,555	73,043	35,807	1,794.66	1,043.75
Juneau.....	18,994	16,786	1,463	745	21,327	9,695	1,100.21	495.43
Kenosha.....	103,127	87,441	8,890	6,796	79,794	41,976	1,579.28	1,147.68
Keweenaw.....	23,604	21,166	2,016	422	26,328	12,711	1,471.85	757.32
La Crosse.....	71,783	58,816	8,568	4,399	62,730	30,922	1,277.28	697.69
Lafayette.....	39,280	34,678	3,966	636	59,474	25,822	2,106.28	1,286.26
Langlade.....	22,027	19,085	2,101	841	22,867	13,187	1,019.77	711.85
Lincoln.....	23,343	17,937	2,720	2,686	23,264	11,622	1,107.77	581.91
Manitowoc.....	102,231	88,968	10,167	3,096	91,489	37,650	1,706.69	820.97
Marathon.....	85,745	71,587	8,749	5,409	71,866	37,760	1,199.23	746.55
Marquette.....	32,237	22,663	3,869	5,705	26,838	13,706	961.44	394.04
Marquette.....	9,277	8,217	820	240	10,865	7,307	988.18	675.60
Milwaukee.....	1,388,226	1,128,789	106,192	153,245	876,717	524,733	1,833.85	1,124.33
Monroe.....	34,026	29,167	3,674	1,185	37,148	17,990	1,181.46	617.64
Oconto.....	22,478	18,617	2,721	1,140	26,431	12,217	851.89	448.99
Oneida.....	18,914	15,414	1,741	1,759	16,826	6,623	1,167.53	540.00
Outagamie.....	105,762	87,713	8,846	9,203	78,742	43,314	1,649.95	865.77
Ozaukee.....	32,094	25,916	3,025	3,153	28,110	17,469	1,823.52	1,002.32
Pepin.....	8,361	7,350	831	190	8,678	3,663	1,122.28	483.48
Pierce.....	25,550	22,306	2,733	511	31,355	17,239	1,214.18	780.79
Folk.....	29,896	23,793	3,274	2,829	32,694	12,681	1,126.31	562.96
Portage.....	35,871	29,257	3,323	3,291	33,475	13,887	1,068.14	441.97
Priest.....	14,326	11,468	2,346	512	17,057	7,755	828.86	506.33

Racine.....	168,838	135,640	14,373	18,825	126,060	45,399	1,833.20	1,492.06	741.19
Richland.....	26,630	23,449	2,817	18,164	36,352	12,847	1,363.89	1,810.01	683.02
Rock.....	121,797	97,379	14,887	9,831	117,328	68,078	1,611.07	1,703.20	1,195.48
Rusk.....	15,008	10,776	1,634	2,588	18,216	7,539	933.28	1,026.08	1,627.38
St. Croix.....	32,011	26,492	3,795	1,724	38,716	23,281	1,257.55	1,480.13	859.95
Sauk.....	58,296	48,051	5,031	5,214	63,713	25,707	1,820.04	1,957.51	782.11
Sawyer.....	8,697	6,675	3,767	1,255	11,662	6,682	966.33	1,331.11	943.59
Shawano.....	33,637	28,757	3,464	1,416	33,580	15,023	1,003.61	1,972.96	450.92
Sheboygan.....	123,756	100,732	12,622	10,402	103,101	48,973	1,690.66	1,684.49	868.88
Taylor.....	15,800	13,410	2,059	331	18,602	8,557	883.41	969.98	598.63
Trempealeau.....	28,731	24,810	3,408	513	31,860	15,529	1,201.63	1,278.92	677.29
Vernon.....	36,695	32,412	3,786	497	41,998	16,440	1,285.87	1,421.50	584.71
Vilas.....	10,928	8,997	913	1,016	7,733	2,596	1,437.63	1,368.98	407.42
Walworth.....	74,452	65,415	5,675	3,362	72,353	34,171	2,371.08	2,467.12	1,149.39
Washington.....	9,761	8,489	821	451	12,360	3,727	876.13	1,013.56	1,411.28
Washington.....	47,642	41,405	4,353	1,884	47,031	25,696	1,784.34	1,794.47	1,077.59
Waukesha.....	95,784	81,621	6,031	8,132	70,835	31,618	1,773.78	1,608.79	838.53
Waupaca.....	44,353	38,066	4,545	1,742	44,815	22,917	1,323.46	1,296.55	691.08
Waushara.....	18,544	16,370	1,559	615	22,427	14,100	1,285.37	1,341.96	710.95
Winnebago.....	125,457	107,030	12,488	5,939	100,946	51,334	1,592.09	1,568.58	809.95
Wood.....	56,094	47,820	5,546	2,728	47,042	18,696	1,460.78	1,318.11	582.18

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND VILLAGES, SCHOOL DISTRICTS, AND TOWNS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX										AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932										1932	1922	1912
	Total	State	County	Cities and villages	School districts	Towns	1922		1912		1932	1922	1912
	\$ 8121, 591	\$ 88, 270	\$ 239, 559	\$ 882, 662	\$ 111, 445	\$ 99, 662	\$ 1,086, 944	\$ 836, 948					
State total.....											\$2.40	\$2.13	\$1.49
Adams.....	184	.....	83	10	53	38	228	71	2.25	2.50	1.70	2.83	1.24
Ashland.....	780	.....	214	484	56	76	934	380	3.97	3.97	3.00	2.24	2.24
Barnes.....	789	.....	228	174	222	165	995	303	1.97	2.26	2.15	1.51	1.51
Bayfield.....	420	.....	163	63	114	80	657	296	2.91	2.64	2.16	1.48	1.48
Brown.....	2, 668	.....	748	1, 639	174	137	2, 334	672	2.56	2.67	1.70	2.07	1.22
Buffalo.....	377	.....	135	37	106	99	554	172	1.70	2.36	1.70	2.36	1.24
Burnett.....	274	.....	128	15	74	57	329	87	3.00	2.83	3.00	2.83	2.24
Calumet.....	469	.....	189	63	119	98	519	156	1.42	1.51	1.42	1.51	1.51
Chippewa.....	1, 068	.....	452	305	166	175	1, 066	379	2.15	2.14	2.15	2.14	2.21
Clark.....	891	.....	305	106	277	203	1, 175	326	2.16	2.73	2.16	2.73	1.48
Columbia.....	846	.....	255	305	154	132	1, 095	407	1.78	2.07	1.78	2.07	1.22
Crawford.....	434	.....	163	93	82	66	487	159	2.22	1.96	2.22	1.96	1.79
Daue.....	5, 137	.....	1, 029	3, 232	580	326	4, 066	1, 238	1.92	1.83	1.92	1.83	1.17
Dodge.....	1, 373	.....	456	549	168	108	1, 704	468	1.64	1.54	1.64	1.54	.97
Dor.....	522	.....	178	148	120	76	519	138	2.26	2.20	2.26	2.20	1.77
Douglas.....	2, 605	.....	836	1, 580	97	92	2, 091	913	4.48	3.35	4.48	3.35	2.77
Dunn.....	617	.....	206	147	141	123	781	269	1.72	1.96	1.72	1.96	1.48
Eau Claire.....	1, 214	.....	241	803	85	85	1, 280	440	2.51	2.75	2.51	2.75	2.36
Florence.....	187	.....	64	64	63	60	208	77	3.94	4.91	3.94	4.91	3.82
Fond du Lac.....	2, 052	.....	581	1, 077	177	217	2, 270	608	1.97	2.20	1.97	2.20	1.26
Forest.....	385	.....	159	17	138	71	568	223	5.52	5.84	5.52	5.84	3.53
Grant.....	1, 152	.....	394	231	291	234	1, 097	512	1.84	1.73	1.84	1.73	1.13
Green.....	712	.....	277	185	126	127	497	317	1.60	1.55	1.60	1.55	1.06
Green Lake.....	455	.....	215	105	75	60	477	175	1.74	1.58	1.74	1.58	1.52
Iowa.....	590	.....	228	95	124	143	712	255	1.55	1.30	1.55	1.30	1.52
Iron.....	496	.....	177	51	190	78	502	172	3.23	3.33	3.23	3.33	1.99
Jackson.....	474	.....	242	15	124	93	591	219	2.76	2.65	2.76	2.65	2.12
Jefferson.....	1, 137	.....	342	512	109	174	1, 331	431	1.71	1.82	1.71	1.82	1.20
Juneau.....	292	.....	282	42	119	64	527	212	.251	2.47	.251	2.47	2.19
Kenosha.....	2, 585	.....	493	1, 842	145	105	2, 221	386	2.51	2.75	2.51	2.75	.92

Kewaunee.....	386	140	57	108	81	496	160	1.64	1.88	1.26
La Crosse.....	1,825	447	1,171	114	93	1,515	609	2.64	2.42	1.97
Lafayette.....	551	221	66	165	129	557	293	1.48	1.31	1.13
Landscape.....	723	263	283	93	103	857	329	3.25	3.75	2.06
Lincoln.....	727	318	246	60	103	818	359	3.11	3.52	2.53
Manitowoc.....	1,866	356	1,139	157	214	1,747	521	1.83	1.91	1.38
Marathon.....	2,051	681	741	286	323	1,764	610	2.37	2.45	2.21
Marquette.....	966	308	409	134	115	1,311	477	3.00	4.39	3.48
Marquette.....	213	71	21	73	48	281	100	2.30	2.59	1.37
Milwaukee.....	42,175	8,554	31,765	1,175	681	24,905	8,134	3.04	2.81	1.55
Monroe.....	748	301	154	140	153	856	318	2.20	2.30	1.77
Oconto.....	705	296	157	124	128	821	273	3.14	3.11	2.23
Outagamie.....	653	207	204	103	139	704	243	3.45	4.18	3.67
Outagamie.....	1,870	514	981	197	178	2,081	634	1.77	2.60	1.46
Ozaukee.....	516	195	153	98	70	561	137	1.61	2.04	.79
Pepin.....	193	96	31	42	24	247	70	2.31	2.85	1.91
Pierce.....	463	131	104	104	124	558	252	1.81	1.78	1.46
Polk.....	661	209	63	263	126	855	250	2.21	2.60	1.97
Portage.....	788	249	331	97	111	775	294	2.20	2.32	2.12
Price.....	462	144	152	73	93	673	231	3.22	3.95	2.96
Racine.....	3,785	652	2,758	220	155	3,169	833	2.24	2.51	1.83
Richland.....	541	218	89	105	129	703	256	2.03	1.93	1.99
Rock.....	2,133	446	1,300	202	185	2,860	793	1.75	2.28	1.16
Rusk.....	438	161	107	92	78	649	247	2.92	3.56	3.28
St. Croix.....	585	179	100	178	128	749	257	1.83	1.93	1.15
Sauk.....	938	315	249	155	219	1,170	434	1.61	1.84	1.69
Sawyer.....	308	103	69	69	76	398	203	3.54	3.41	3.94
Shawano.....	655	208	106	139	142	972	286	1.55	2.89	3.41
Sheboygan.....	2,455	666	1,601	231	197	2,111	613	1.68	2.06	1.25
Taylor.....	444	154	38	131	121	613	227	2.81	3.31	2.65
Trempealeau.....	527	169	66	154	136	676	273	1.83	2.12	1.76
Vernon.....	754	290	109	150	205	1,019	281	2.05	2.43	1.71
Vilas.....	381	131	18	107	125	320	150	3.49	4.14	5.78
Walworth.....	1,435	635	398	299	203	1,310	467	1.93	1.81	1.37
Washington.....	287	134	15	94	44	376	122	2.94	3.04	3.27
Washington.....	747	246	134	226	141	893	222	1.57	1.83	.86
Waushara.....	1,940	649	770	303	218	1,674	457	2.03	2.36	1.45
Waushara.....	856	275	298	163	120	1,028	354	1.93	2.29	1.54
Waushara.....	312	139	29	92	52	417	180	1.68	1.86	1.28
Winnebago.....	2,460	449	1,747	98	166	2,313	848	1.96	2.29	1.65
Wood.....	1,355	318	697	182	158	1,365	418	2.42	2.90	2.24

! Exclusive of schools under supervision of the city, data for which are included with data for cities and villages.
 * Includes \$8,270,183 levy, for State purposes only; not distributable by counties. Also includes \$414,373, levy on railroad terminals, for municipal purposes only.
 * Not distributable by counties.
 * Includes \$9,383,664 levy, for State purposes only; not distributable by counties. Also includes levy on certain public-service corporations, for municipal purposes only.
 * Includes \$4,188,664 levy, for State purposes only; not distributable by counties.

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INTRODUCTION

Scope of report.—The statistics herein presented for the State of Wyoming relate to the revenue receipts, governmental-cost payments, public debt, assessed valuations, and tax levies, for the State government, the 23 counties, the 79 cities and towns, the 394 school districts, the 15 irrigation districts, and the 17 other civil divisions (conservation district and drainage districts), or a total of 529 political units that have the power to levy taxes or incur debt.

The data for Wyoming were compiled from reports on file in the office of the State Superintendent of Public Instruction, Cheyenne, Wyoming, and from reports received through correspondence.

Fiscal year.—For Wyoming the fiscal year reported for the State government is that ending September 30, 1931, while the statistics for the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions are those that were available for a fiscal year most nearly conforming to that of the State.

Population.—The estimated population of Wyoming on January 1, 1932, was 229,000.

Summary of revenue receipts, governmental costs, debt, and general property tax levies: 1932.—The following statement discloses that for Wyoming the aggregate of revenue receipts is in excess of governmental costs, including those for capital outlays, by \$360,614; excluding capital outlays, this excess amounts to \$6,411,244.

The excess of revenue receipts over governmental costs was 6.6 percent for the counties, 13.6 percent for the cities and towns, 0.6 percent for the school districts, and 20 percent for the irrigation districts. For the State government, governmental costs were 3.7 percent in excess of revenue receipts.

Receipts from the issue of debt obligations are not classed as revenue receipts, or payments on account of debt obligations as governmental-cost payments.

DIVISION OF GOVERNMENT	REVENUE RECEIPTS		GOVERNMENTAL COSTS		GROSS DEBT LESS SINKING-FUND ASSETS		GENERAL PROPERTY TAX LEVIES	
	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total	Total	Per- cent of total
Total.....	\$24, 399, 265	100. 0	\$24, 038, 651	100. 0	\$43, 009, 339	100. 0	\$10, 937, 597	100. 0
State government.....	10, 487, 372	43. 0	10, 877, 876	45. 3	5, 568, 560	12. 9	2, 120, 009	19. 4
Counties.....	4, 780, 399	19. 6	4, 486, 062	18. 7	1, 566, 242	3. 6	3, 636, 550	33. 2
Cities and towns.....	3, 122, 000	12. 8	2, 749, 139	11. 4	12, 684, 287	29. 5	1, 400, 098	12. 8
School districts.....	5, 677, 899	23. 3	5, 646, 143	23. 5	7, 197, 484	16. 7	3, 780, 940	34. 6
Irrigation districts.....	224, 917	. 9	187, 388	. 8	13, 924, 866	32. 4	-----	-----
Other civil divisions.....	106, 678	. 4	92, 043	. 4	2, 067, 900	4. 8	-----	-----

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS

The total revenues collected for the State of Wyoming and all subdivisions of the State amounted to \$24,399,265, or an average of \$106.55 for each person in the State. Of this amount \$10,487,372 was for the State; \$4,780,399 for the counties; \$3,122,000 for the cities and towns; \$5,677,899 for the school districts; \$224,917 for the irrigation districts; and \$106,678 for the other civil divisions. The revenues collected include \$9,747,055, general property taxes; \$103,760, special taxes; \$101,618, poll taxes; \$2,694,710, licenses and permits; \$965,759, special assessments; \$6,749,051, subventions, donations, and pension assessments; \$1,868,870, interest, rents, and highway privileges; \$855,842, earnings of public service enterprises; \$1,188,846, earnings of general departments; and \$123,754, fines, forfeits, and escheats. Of the \$6,749,051 classified as subventions, donations, and pension assessments, \$3,957,399 represents subventions by the Federal Government to the State, principally for highways.

In the survey for 1922 data on revenues were limited to general property taxes, special taxes, poll taxes, licenses and permits, and special assessments. In the survey for 1912 the only subdivisions of the State that were included were counties, and cities and towns having a population of 2,500 and over.

General property taxes of the State, the counties, and the cities and towns having a population of 2,500 and over amounted to \$2,041,000 in 1912, \$4,729,000 in 1922, and \$6,327,184 in 1932, this being an increase of 33.8 percent from 1922 to 1932, and of 210 percent from 1912 to 1932. Special taxes amounted to \$11,000 in 1912, \$83,000 in 1922, and \$103,760 in 1932. Poll taxes amounted to \$25,000 in 1912, \$18,000 in 1922, and \$44,702 in 1932. Licenses and permits, which include automobile license tax and the tax on gasoline, amounted to \$262,000 in 1912, \$850,000 in 1922, and \$2,667,280 in 1932. Special assessments amounted to \$43,000 in 1912, \$907,000 in 1922, and \$650,242 in 1932.

GOVERNMENTAL-COST PAYMENTS

The public expenditures of Wyoming and all subdivisions of the State for 1932 amounted to \$24,038,651, or an average expenditure of \$104.97 per person. Of the total amount expended, \$10,877,876 was disbursed by the State government; \$4,486,062 by the counties; \$2,749,139 by the cities and towns; \$5,646,143 by the school districts; \$187,388 by the irrigation districts; and \$92,043 by the other civil divisions. The total comprises \$16,226,017 for operation and maintenance of general departments; \$490,201 for operation and maintenance of public-service enterprises; \$1,271,803 for interest on debt; and \$6,050,630 for outlays or permanent improvements.

Payments for operation and maintenance of general departments for the government of the cities and towns are not shown by departments in table 3 and 4 for the reason that for the most part the reports secured for the cities and towns did not admit of this distribution. Payments for operation and maintenance of general departments for the government of the State, the counties, the school districts, the irrigation districts, and the other civil divisions are shown by departments in table 3. Expenditures for maintenance of schools other than schools of the State government may include certain other expenditures such as for elections, financial offices, and recreation.

Similar but less comprehensive censuses were taken in 1912 and 1922, the law authorizing that these compilations be made decennially. In the survey for 1922 no data relating to expenditures were included, and in 1912 such data were limited to the States, counties, and cities and towns with a population of 2,500 and over. Data for the incorporated places reported included data for the schools of such incorporated places. In the period from 1912 to 1932 the payments for operation

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and maintenance of general departments and public-service enterprises of the State, counties, and cities and towns having a population of 2,500 and over increased from \$2,249,000 to \$10,621,831, or 372.3 percent; interest payments, from \$145,000 to \$803,930, or 454.4 percent; and outlay payments from \$487,000 to \$5,680,880, or 1,066.5 percent.

PUBLIC INDEBTEDNESS

Table 5 presents the gross debt classified by character of obligation and the total and per capita gross debt less sinking fund assets of the State government, and of the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions, by counties.

Table 6 presents for the individual cities and towns, by population groups, the gross debt classified by character, and the total and per capita gross debt less sinking fund assets, for the year 1932. The aggregate debt of the cities and towns in each county is shown in table 5.

In table 7 are shown comparative figures for the years 1932, 1922, and 1912, covering the gross debt less sinking fund assets—total and per capita—of the government of the State, the counties, the cities and towns, the school districts, the irrigation districts, and the other civil divisions. The amounts shown opposite the name of each county represent the combined debt of the county government and all minor civil divisions of the county.

For 1932 the combined gross debt of Wyoming and all subdivisions of the State less sinking fund assets set aside to meet such debt was \$43,009,339, or an average per capita of \$187.81. In 1922 the average per capita was \$93.02, and in 1912, \$26.48.

Of the total debt reported for 1932, \$5,568,560 was for the State government; \$1,566,242 for the counties; \$12,684,287 for the cities and towns; \$7,197,484 for the school districts; \$13,924,866 for the irrigation districts; and \$2,067,900 for the other civil divisions.

The gross debt of the State government, less sinking fund assets, increased 38.8 percent from 1922 to 1932 and 4,464.4 percent from 1912 to 1932. Similar debt for all minor civil divisions combined increased 147.7 percent from 1922 to 1932 and 791 percent from 1912 to 1932.

ASSESSED VALUATIONS

In Wyoming the assessment of property is made by the county assessor (elected biennially) and his deputies. Each county is divided into assessment districts by the county commissioners and one deputy assessor is appointed for each district.

All property, real and personal, excepting that specifically exempted, is subject to State, county, and municipal taxation. Personal property is listed in the county where it may be on February 1 of the current year. All taxable property is listed and valued each year. Real property is assessed at its true value in money.

The assessed valuation of all property in Wyoming subject to levies of the general property tax was \$418,659,784 in 1932 as compared with \$366,412,000 in 1922 and \$180,751,000 in 1912. The per capita assessed valuation increased from \$1,106.69 in 1912 to \$1,781.92 in 1922, and to \$1,828.21 in 1932.

TAX LEVIES

The county treasurer, elected biennially, is ex-officio collector of all State, county, city, town, and school taxes.

Beginning September 1 in each year, 50 percent of all State, county, and school taxes is due and payable, and becomes delinquent on November 10. The balance is due on March 1 following, and becomes delinquent May 10.

The total levies of the general property tax for the State and all subdivisions were \$2,610,000 for 1912, \$8,365,000 for 1922, and \$10,937,597 for 1932, this being a per capita of \$15.98, \$40.68, and \$47.76, respectively.

Of the total levies reported for 1932, \$2,120,009 was for the State government; \$3,636,550 for the counties; \$1,400,098 for the cities and towns; and \$3,780,940 for the school districts. The average rate of levy per \$100 of the assessed valuation was \$1.44 for 1912, \$2.28 for 1922, and \$2.61 for 1932.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS		Esti- mated popula- tion	REVENUE RECEIPTS												
			Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
					Total	General property	Poll	Licenses and permits							
Grand total.....			\$24, 399	\$106. 55	\$ 13, 647	\$9, 747	\$103	\$2, 694	\$966	\$123	\$6, 733	\$16	\$1, 969	\$1, 189	\$866
State government.....			10, 487	46. 00	4, 014	1, 694	—	2, 216	128	14	3, 957	15	1, 679	680	—
Counties.....			4, 780	20. 87	4, 106	3, 694	45	387	—	32	320	—	144	178	—
Cities and towns.....			3, 122	26. 31	1, 524	1, 413	—	111	546	64	—	1	36	95	856
School districts.....			5, 678	(1)	3, 003	2, 946	57	—	13	2, 439	10	—	213	13	—
Irrigation districts.....			5, 225	(1)	—	—	—	212	—	—	—	—	13	—	—
Other civil divisions.....			107	(1)	—	—	—	80	—	17	—	—	10	—	—
ALBANY.....			761	60. 88	524	496	5	23	50	6	137	—	16	28	—
County.....			231	22. 48	238	218	2	18	—	4	19	—	13	11	—
Cities and towns.....			202	21. 81	135	130	—	5	50	2	—	—	2	11	—
School districts.....			278	(1)	151	148	3	—	—	4	118	—	1	6	—
BIG HORN.....			668	59. 53	410	392	—	18	55	2	125	—	2	20	54
County.....			212	18. 89	197	180	—	17	—	1	5	—	2	7	—
Cities and towns.....			129	23. 36	69	68	—	1	3	1	—	—	—	2	54
School districts.....			213	(1)	144	144	—	—	19	—	120	—	—	11	—
Irrigation districts.....			19	(1)	—	—	—	—	33	—	—	—	—	—	—
Other civil divisions.....			33	(1)	—	—	—	—	—	—	—	—	—	—	—
CAMPBELL.....			455	65. 00	278	257	5	16	3	—	118	—	2	20	34
County.....			168	23. 71	134	113	5	16	—	—	20	—	1	11	—
Cities and towns.....			83	43. 28	19	19	—	—	3	—	—	—	1	1	34
School districts.....			231	(1)	125	125	—	—	—	—	98	—	—	8	—
CARBON.....			744	63. 59	500	467	6	27	13	7	125	—	22	12	65
County.....			242	20. 68	201	177	—	24	—	1	13	—	19	8	—
Cities and towns.....			218	30. 58	131	128	—	3	13	6	—	—	3	19	65
School districts.....			284	(1)	168	162	6	—	—	—	112	—	—	4	—

1 For an explanation of the population used in computing per capita figures, see text discussion, p. v.

2 Includes \$65,635, inheritance taxes, and \$38,125, other special taxes, for State purposes only.

3 Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

REVENUE RECEIPTS														
COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion 1	Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total	General property	Poll	Licenses and permits							
CONVERSE	7,145	\$463	\$64.80	\$314	\$301	\$2	\$11	\$1		\$117		\$5	\$16	\$10
County	7,145	220	30.79	192	182		10			18		5	5	10
Cities and towns	2,801	51	18.21	40	39		1	1						
School districts		192	(^a)	82	80	2				99			11	
CROOK	5,333	279	52.32	177	166		11		\$1	80		4	14	3
County	5,333	127	23.81	111	100		11		1	6		4	5	3
Cities and towns	5,710	8	11.27	5	5									3
School districts		144	(^a)	61	61					74			9	
FREMONT	10,490	637	60.72	397	382	3	12	30	7	151		9	20	23
County	10,490	307	29.27	264	254		10		1	26		9	7	23
Cities and towns	4,236	83	19.59	52	50		2		1	1			7	23
School districts		216	(^a)	81	78	3			5	125			5	
Irrigation districts		24	(^a)					23					1	
Other civil divisions		7	(^a)					7						
GOSHEN	12,400	605	48.79	337	321	3	3	59	7	161		3	10	28
County	12,400	178	14.35	153	151		2		7	18				28
Cities and towns	2,737	37	13.52	9	8		1							
School districts		328	(^a)	175	172	3				143		3	7	
Irrigation districts		48	(^a)					48						
Other civil divisions		14	(^a)					11					3	
HOT SPRINGS	5,500	305	55.45	196	185	4	7	8	3	63	\$1	3	16	15
County	5,500	99	18.00	84	77	1	6		1	6		2	2	15
Cities and towns	3,499	63	18.01	36	35		1	8			1		6	
School districts		143	(^a)	76	73	3			1	57		1	8	
JOHNSON	4,800	269	56.04	159	152	1	6		4	67			28	11
County	4,800	122	25.42	83	77	1	5		4	15			20	15
Cities and towns	1,910	30	15.71	17	16		1		2	20			11	
School districts		117	(^a)	59	59					52			6	2

LARAMIE	27,900	1,546	55.41	899	834	13	52	146	26	255	18	51	151
County	27,900	370	13.26	319	290	5	24	---	2	30	3	16	---
Cities and towns	18,827	641	34.05	287	259	---	28	146	22	---	14	21	151
School districts	---	535	(¹)	293	285	8	---	---	2	225	1	14	---
LINCOLN	11,100	554	49.91	362	298	3	61	8	2	129	13	37	3
County	11,100	233	20.99	204	153	1	50	---	1	---	13	15	---
Cities and towns	4,396	48	10.92	31	20	---	11	6	1	---	7	3	---
School districts	---	271	(¹)	127	125	2	---	---	---	129	---	15	---
Irrigation districts	---	2	(¹)	---	---	---	---	2	---	---	---	---	---
NATRONA	25,900	1,928	74.44	1,240	1,190	13	37	235	6	261	13	42	131
County	25,900	526	20.31	470	426	13	31	---	2	34	8	12	---
Cities and towns	18,075	672	37.18	279	273	---	6	235	4	---	4	19	131
School districts	---	730	(¹)	491	491	---	---	---	---	227	1	11	---
NIOBARA	4,723	313	66.27	180	172	4	4	---	---	68	2	25	38
County	4,723	120	25.41	99	93	2	4	---	---	10	1	10	---
Cities and towns	1,518	65	42.82	19	19	2	---	---	---	---	1	7	---
School districts	---	128	(¹)	62	60	---	---	---	---	58	---	8	---
PARK	8,400	596	70.95	284	262	4	18	93	2	102	13	18	84
County	8,400	186	22.14	152	134	1	17	---	1	19	10	4	---
Cities and towns	3,252	126	38.75	38	37	3	1	---	---	---	3	1	84
School districts	---	182	(¹)	94	91	---	---	91	1	83	---	4	---
Irrigation districts	---	100	(¹)	---	---	---	---	2	---	---	---	9	---
Other civil divisions	---	2	(¹)	---	---	---	---	---	---	---	---	---	---
PLATTE	10,100	574	56.83	326	304	4	18	3	2	148	3	22	70
County	10,100	184	18.22	178	157	4	17	---	2	---	---	4	---
Cities and towns	3,329	105	31.54	31	30	---	1	---	---	131	2	12	70
School districts	---	261	(¹)	117	117	---	---	3	---	---	---	1	---
Other civil divisions	---	24	(¹)	---	---	---	---	---	---	17	---	4	---
SHERIDAN	16,875	939	55.64	585	557	11	17	52	13	177	6	59	47
County	16,875	318	18.84	283	268	4	11	---	1	20	2	12	---
Cities and towns	9,233	218	23.56	99	93	---	6	52	11	---	3	6	47
School districts	---	403	(¹)	203	196	7	---	---	---	157	1	41	---
Irrigation districts	---	---	---	---	---	---	---	---	---	---	---	---	---
SUBLETTE	2,000	155	77.50	106	93	3	10	6	1	28	9	3	2
County	2,000	87	43.50	76	64	2	10	---	---	---	9	2	---
Cities and towns	429	4	9.32	2	2	---	---	---	---	---	---	---	---
School districts	---	58	(¹)	28	27	1	---	6	1	28	---	1	---
Irrigation districts	---	6	(¹)	---	---	---	---	---	---	---	---	---	---
SWEETWATER	18,900	994	52.59	674	607	11	56	26	13	205	14	26	36
County	18,900	375	19.84	321	295	---	30	---	4	82	11	7	---
Cities and towns	13,433	191	14.22	113	83	---	---	26	9	---	2	5	36
School districts	---	428	(¹)	240	229	11	---	---	---	173	1	14	---

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

² Not computed.

TABLE 1.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued

[Revenue receipts expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	Esti- mated popula- tion ¹	REVENUE RECEIPTS												
		Total	Per capita	Taxes				Special assess- ments	Fines, forfeits, and escheats	Subven- tions and grants	Dona- tions, gifts, and pension assess- ments	Highway privi- leges, rents, and interest	Earn- ings of general depart- ments	Earn- ings of public service enter- prises
				Total property	Poll	Licenses and permits								
TETON	2,000	\$114	\$57.00	\$49		\$10		\$2	\$46		\$1	\$2	\$4	
County	2,000	60	30.00	29		9		1	20					
Cities and towns	533	7	13.13	1		1							4	
School districts		47	(^c)	19					26			2		
UNTA	6,572	429	65.28	302	\$1	42	\$2	3	88		2	10	22	
County	6,572	160	22.82	112	1	32					1	4		
Cities and towns	3,452	87	25.20	59	49	10	2	3			1		22	
School districts		192	(^c)	98	98				88			6		
WASHAKIE	4,300	275	63.95	142	131	4	7	47	65			11	9	
County	4,300	82	19.07	70	63	1	6		9			2		
Cities and towns	1,461	38	26.01	29	28		1						9	
School districts		102	(^c)	43	40	3			56			3		
Irrigation districts		26	(^c)				23					3		
Other civil divisions		27	(^c)				24					3		
WESTON	4,700	309	65.74	182	168	2	12	1	60		30	19	16	
County	4,700	135	28.72	94	81	2	11				30	10		
Cities and towns	1,574	41	26.05	22	21		1	1				2	16	
School districts		133	(^c)	66	66				60			7		

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

^c Not computed.

TABLE 2.—REVENUE RECEIPTS AND PER CAPITA TOTAL REVENUE RECEIPTS, AND ESTIMATED POPULATION OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Revenue receipts expressed in thousands]

CITY OR TOWN	Estimated population ¹	REVENUE RECEIPTS										
		Total	Per capita	Taxes			Special assessments	Fines, forfeits, and escheats	Donations, gifts, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises
				Total	General property	Licenses and permits						
Grand total.....	118, 478	\$3, 122	\$26. 31	\$1, 524	\$1, 413	\$111	\$546	\$64	\$1	\$36	\$95	\$856
8,000 to 30,000 population.....	61, 436	1, 807	29. 41	858	788	70	506	47	-----	24	59	313
Cheyenne.....	17, 900	608	33. 97	278	250	28	146	21	-----	14	20	129
Casper.....	17, 200	655	38. 08	275	269	6	235	4	-----	4	19	118
Laramie.....	9, 000	196	21. 78	130	125	5	50	4	-----	2	10	-----
Rock Springs.....	8, 800	137	15. 57	81	66	25	23	7	-----	1	4	21
Sheridan.....	8, 536	211	24. 72	94	88	6	52	11	-----	3	6	45
2,500 to 8,000 population.....	10, 532	260	24. 69	164	151	13	17	10	-----	5	1	63
Rawlins.....	4, 868	148	30. 40	84	82	2	13	5	-----	3	-----	43
Evanson.....	3, 075	80	26. 02	55	45	10	1	1	-----	1	-----	20
Green River.....	2, 589	32	12. 36	25	24	1	3	2	-----	1	1	-----
Less than 2,500 population.....	46, 708	1, 055	22. 69	502	474	28	23	7	1	7	35	480

¹ For an explanation of the population used in computing per capita figures, see text discussion, p. v.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																
COUNTY AND OTHER CIVIL DIVISIONS	Operation and maintenance of general departments															
	Total	Per capita	Operation and maintenance of general departments											Operation and maintenance of public-service enterprises	Interest	Outlays
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous			
Grand total.....	\$34,039	\$104.97	\$16,236										\$490	\$1,272	\$3,051	
State government.....	10,373	47.71	5,627	\$491	\$234	\$75	\$1,312	\$536	\$2,049	\$15	\$34	\$626	\$205	114	5,137	
Counties.....	4,496	19.59	3,905	1,181	159	45	721	438	1,108	90	5	168	168	228	353	
Cities and towns.....	2,749	23.16	1,281										490	723	255	
School districts.....	5,646	(¹)	5,205						5,205					147	294	
Irrigation districts.....	183	(²)	158									153		21	9	
Other civil divisions.....	92	(³)	50									50		39	3	
<hr/>																
ALBANY.....	833	66.64	551											80	202	
County.....	394	31.52	195	42	15	2	29	43	48	10				26	173	
Cities and towns.....	169	18.25	99											53	17	
School districts.....	270	(⁴)	257						257					1	12	
<hr/>																
BIG HORN.....	570	50.79	455											40	68	
County.....	145	12.92	131	47	6	1	21	10	32	7				11	7	
Cities and towns.....	117	21.18	43											40	33	
School districts.....	257	(⁵)	249						249					5	1	
Irrigation districts.....	19	(⁶)	17									17		2	3	
Other civil divisions.....	32	(⁷)	15									15		17	—	
<hr/>																
CAMPBELL.....	435	62.14	403											8	10	
County.....	169	24.14	165	39	5	2	45	8	63	3				4	14	
Cities and towns.....	48	35.82	29											8	5	
School districts.....	218	(⁸)	209						209					6	9	
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CARBON.....	742	63.42	587											26	76	
County.....	269	22.99	220	70	2	3	40	39	54	3				6	43	
Cities and towns.....	177	24.83	79											26	6	
School districts.....	296	(⁹)	288						288					3	7	

CONVERSE	488	65.50	386	52	14	5	26	19	41	6	31	45
County	195	27.29	162	28						5	3	30
Cities and towns	88	20.71	28						196	6	24	15
School districts	215	(¹)	196								4	
CROOK	276	51.75	266									5
County	119	22.51	113	24	4	1	22	9	28	25	6	
Cities and towns	110	14.06	8							3	2	
School districts	147	(¹)	138						138	4	4	5
FREMONT	522	49.76	447									8
County	293	19.35	190	40	8	2	40	28	37	9	54	
Cities and towns	84	19.83	45							13	13	
School districts	208	(¹)	190						190	13	25	1
Irrigation districts	20	(¹)	15							15	11	7
Other civil divisions	7	(¹)	7							7	5	
GOSHEN	604	48.71	561									
County	166	13.30	166	47	5	3	30	17	54	10	9	17
Cities and towns	37	13.52	17							9	11	
School districts	332	(¹)	313						313		5	14
Irrigation districts	48	(¹)	48							48		
Other civil divisions	21	(¹)	17							17	1	3
HOT SPRINGS	313	56.91	274									
County	104	18.91	104	28	14	1	22	15	22	2	12	5
Cities and towns	62	17.72	24							1	21	5
School districts	147	(¹)	146						146		1	
JOHNSON	312	65.00	265									
County	117	24.38	111	28	7	1	31	11	22	8	7	17
Cities and towns	27	14.14	10								6	
School districts	168	(¹)	144						144		7	
LARAMIE	1,450	51.97	1,079									
County	403	14.44	368	158	11	7	31	41	95	6	158	152
Cities and towns	262	30.65	262							61	6	29
School districts	470	(¹)	449						449		137	117
LINCOLN	513	46.22	464								15	6
County	233	20.99	218	83		1	48	16	50	17	42	4
Cities and towns	52	11.83	45							3	15	
School districts	226	(¹)	200						200	3	3	
Irrigation districts	2	(¹)	1							1	23	3
NATRONA	1,846	71.27	1,358									
County	530	20.46	513	117	19	7	103	57	181	10	234	147
Cities and towns	506	27.99	184							107	17	32
School districts	810	(¹)	661						661		183	116

! Not available by departments.
! Not computed.

TABLE 3.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—Continued
[Totals expressed in thousands]

GOVERNMENTAL-COST PAYMENTS																	
COUNTY AND OTHER CIVIL DIVISIONS	Total	Per capita	Operation and maintenance of general departments														
			Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Schools	Libraries	Recreation	Development and conservation of natural resources	Miscellaneous				
NIORARA.....	\$776	\$58.44	\$201	\$14	\$5	\$1	\$17	\$9	\$27	\$2				\$7	\$18	\$32	\$25
County.....	91	19.77	82												18	9	9
Cities and towns.....	63	41.50	2													21	22
School districts.....	122	(¹)	117						117							2	3
PARK.....	533	63.45	422												51	41	19
County.....	167	19.83	151													16	5
Cities and towns.....	105	32.29	31		8	1	26	12	42	5				8	51	18	5
School districts.....	190	(¹)	181						181							4	5
Irrigation districts.....	70	(¹)	59										\$59			2	9
Other civil divisions.....	1	(¹)														1	
PLATTE.....	528	52.28	462												38	16	12
County.....	170	16.83	167		8		31	13	66	3						3	
Cities and towns.....	98	26.44	51												38	9	
School districts.....	253	(¹)	239						239							2	12
Other civil divisions.....	7	(¹)	5										5			2	
SHERIDAN.....	845	50.07	667												25	102	51
County.....	266	15.76	215		6	3	47	24	58	5				8	51	51	
Cities and towns.....	122	22.15	64												25	34	24
School districts.....	374	(¹)	330						330							17	27
SUBLETTE.....	139	66.50	116														
County.....	70	35.00	59		9		3	1	12					2	3	5	15
Cities and towns.....	6	13.99	3												9	2	9
School districts.....	57	(¹)	50						50							1	6
Irrigation districts.....	6	(¹)	4										4			2	

SWEETWATER.....	922	48.78	768	78	4	4	33	37	68	2	28	46	80
County.....	313	18.56	220	19							3	18	66
Cities and towns.....	191	14.22	136						403		28	26	1
School districts.....	418	(¹)	403									2	13
TETON.....	99	49.50	89	31			5		5		2	5	3
County.....	44	22.00	41								2	3	
Cities and towns.....	7	13.13	3						45			2	
School districts.....	48	(¹)	45										3
UNTA.....	397	60.41	345	45	4		38	9	38	3	16	6	30
County.....	137	20.85	137								16	4	21
Cities and towns.....	73	21.15	32						176			2	9
School districts.....	187	(¹)	176										
WASHAKIE.....	255	58.30	210	22	5		14	6	21		5	39	1
County.....	72	16.74	72								4		
Cities and towns.....	36	24.64	19								5	12	
School districts.....	100	(¹)	99						99				1
Irrigation districts.....	23	(¹)	14									9	
Other civil divisions.....	24	(¹)	6									18	
WESTON.....	283	60.21	233	25			19	14	24	2	9	39	2
County.....	109	23.19	96								12	13	
Cities and towns.....	41	26.05	12								9	20	
School districts.....	133	(¹)	125						125			6	2

: Not computed.

2004 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 4.—GOVERNMENTAL-COST PAYMENTS AND PER CAPITA TOTAL GOVERNMENTAL-COST PAYMENTS OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GOVERNMENTAL-COST PAYMENTS					
	Total	Per capita	Operation and maintenance of general departments	Operation and maintenance of public service enterprises	Interest	Outlays
Grand total.....	\$2,749	\$23.16	\$1,281	\$490	\$723	\$255
8,000 to 30,000 population.....	1,520	24.74	745	196	408	171
Cheyenne.....	542	30.28	256	51	132	103
Casper.....	489	28.43	180	102	177	30
Laramie.....	163	18.11	97	-----	50	16
Rock Springs.....	127	14.43	91	19	17	-----
Sheridan.....	199	23.31	121	24	32	22
2,500 to 8,000 population.....	223	21.17	113	36	54	20
Rawlins.....	109	22.39	43	22	44	-----
Evanston.....	67	21.79	31	14	2	20
Green River.....	47	18.15	39	-----	8	-----
Less than 2,500 population.....	1,006	21.54	423	258	261	64

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total.....	\$44, 521	\$23, 166	\$19, 276	\$2, 079	\$43, 009	\$187. 81
State government.....	5, 597	4, 245	-----	1, 352	5, 568	24. 42
Counties.....	1, 758	1, 459	-----	299	1, 566	6. 84
Cities and towns.....	13, 410	9, 918	3, 224	268	12, 684	106. 88
School districts.....	7, 704	7, 544	-----	160	7, 198	(¹)
Irrigation districts.....	13, 962	-----	13, 962	-----	13, 925	(¹)
Other civil divisions.....	2, 090	-----	2, 090	-----	2, 068	(¹)
ALBANY.....	1, 635	1, 344	291	-----	1, 543	123. 44
County.....	270	270	-----	-----	270	21. 60
Cities and towns.....	986	695	291	-----	894	96. 54
School districts.....	379	379	-----	-----	379	(¹)
BIG HORN.....	3, 714	1, 230	2, 386	98	3, 578	318. 84
County.....	225	225	-----	-----	225	20. 05
Cities and towns.....	568	554	-----	14	545	98. 68
School districts.....	535	451	-----	84	436	(¹)
Irrigation districts.....	1, 261	-----	1, 261	-----	1, 260	(¹)
Other civil divisions.....	1, 125	-----	1, 125	-----	1, 112	(¹)
CAMPBELL.....	162	136	26	-----	140	20. 00
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	104	78	26	-----	104	77. 61
School districts.....	58	58	-----	-----	36	(¹)
CARBON.....	1, 710	1, 602	61	47	1, 437	122. 82
County.....	104	60	-----	44	55	4. 70
Cities and towns.....	1, 158	1, 095	61	2	1, 010	141. 69
School districts.....	448	447	-----	1	372	(¹)
CONVERSE.....	731	721	9	1	709	99. 23
County.....	65	64	-----	1	64	8. 96
Cities and towns.....	378	369	9	-----	367	131. 02
School districts.....	288	288	-----	-----	278	(¹)
CROOK.....	119	94	-----	25	117	21. 94
County.....	24	-----	-----	24	24	4. 50
Cities and towns.....	24	24	-----	-----	23	32. 39
School districts.....	71	70	-----	1	70	(¹)
FREMONT.....	4, 859	554	4, 255	50	4, 832	460. 63
County.....	18	-----	-----	18	18	1. 72
Cities and towns.....	420	388	-----	32	417	98. 44
School districts.....	166	166	-----	-----	142	(¹)
Irrigation districts.....	3, 975	-----	3, 975	-----	3, 975	(¹)
Other civil divisions.....	280	-----	280	-----	280	(¹)
GOSHEN.....	5, 832	694	5, 063	75	5, 789	466. 85
County.....	23	-----	-----	23	23	1. 85
Cities and towns.....	215	182	29	4	215	78. 55
School districts.....	560	512	-----	48	559	(¹)
Irrigation districts.....	4, 913	-----	4, 913	-----	4, 878	(¹)
Other civil divisions.....	121	-----	121	-----	114	(¹)
HOT SPRINGS.....	514	396	118	-----	504	91. 64
County.....	-----	-----	-----	-----	-----	-----
Cities and towns.....	397	279	118	-----	393	112. 32
School districts.....	117	117	-----	-----	111	(¹)
JOHNSON.....	770	739	16	15	734	152. 92
County.....	99	92	-----	7	63	13. 13
Cities and towns.....	140	116	16	8	140	73. 30
School districts.....	531	531	-----	-----	531	(¹)
LARAMIE.....	3, 544	3, 082	376	86	3, 510	125. 81
County.....	165	156	-----	9	152	5. 45
Cities and towns.....	2, 291	1, 838	376	77	2, 284	121. 32
School districts.....	1, 088	1, 088	-----	-----	1, 074	(¹)

¹ Not computed.

2006 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 5.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932—CON.

[Totals expressed in thousands]

COUNTY AND OTHER CIVIL DIVISIONS	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
LINCOLN	\$470	\$415	\$45	\$10	\$431	\$38.83
County.....	110	100		10	104	9.37
Cities and towns.....	56	29	27		53	12.06
School districts.....	286	286			257	(1)
Irrigation districts.....	18		18		17	(1)
NATRONA	4,417	2,587	1,800	30	4,072	157.22
County.....	23			23	23	.89
Cities and towns.....	3,748	1,941	1,800	7	3,448	190.76
School districts.....	646	646			601	(1)
NIOBRARA	681	631	22	28	656	138.89
County.....	40	36		4	36	7.62
Cities and towns.....	474	450	22	2	466	306.98
School districts.....	167	145		22	154	(1)
PARK	4,137	506	3,590	41	4,052	482.38
County.....	41			41	41	4.88
Cities and towns.....	276	276			212	65.19
School districts.....	230	230			209	(1)
Irrigation districts.....	3,570		3,570		3,570	(1)
Other civil divisions.....	20		20		20	(1)
PLATTE	514	381	40	93	492	48.71
County.....	9			9	9	.89
Cities and towns.....	208	124		84	202	60.68
School districts.....	257	257			243	(1)
Other civil divisions.....	40		40		38	(1)
SHERIDAN	1,691	1,420	230	41	1,607	95.23
County.....	278	262		16	215	12.74
Cities and towns.....	826	571	230	25	805	87.00
School districts.....	587	587			587	(1)
SUBLETTIE	113	36	63	14	110	55.00
County.....	43	30		13	41	20.50
Cities and towns.....	1			1	1	2.33
School districts.....	6	6			5	(1)
Irrigation districts.....	63		63		63	(1)
SWEETWATER	1,272	1,049	217	6	1,137	60.16
County.....	104	104			86	4.55
Cities and towns.....	393	174	217	2	380	28.29
School districts.....	775	771		4	671	(1)
TETON	115	100		15	114	57.00
County.....	11			11	11	5.50
Cities and towns.....	54	50		4	53	99.44
School districts.....	50	50			50	(1)
UINTA	371	368	2	1	342	52.04
County.....						
Cities and towns.....	243	240	2	1	223	64.60
School districts.....	128	128			119	(1)
WASHAKIE	1,030	364	666		1,027	238.84
County.....						
Cities and towns.....	199	199			199	136.21
School districts.....	165	165			162	(1)
Irrigation districts.....	162		162		162	(1)
Other civil divisions.....	504		504		504	(1)
WESTON	523	472		51	508	108.09
County.....	106	60		46	106	22.55
Cities and towns.....	251	248		5	250	158.83
School districts.....	166	166			152	(1)

¹ Not computed.

TABLE 6.—GROSS DEBT CLASSIFIED BY CHARACTER, AND GROSS DEBT LESS SINKING-FUND ASSETS, TOTAL AND PER CAPITA, OF CITIES AND TOWNS, BY POPULATION GROUPS: 1932

[Totals expressed in thousands]

CITY OR TOWN	GROSS DEBT				GROSS DEBT LESS SINKING-FUND ASSETS	
	Total	Funded or fixed	Special assessment	All other	Total	Per capita
Grand total	\$13, 410	\$9, 918	\$3, 294	\$268	\$12, 684	\$106. 88
8,000 to 30,000 population.....	7, 738	4, 750	2, 887	101	7, 319	119. 13
Cheyenne.....	2, 233	1, 781	378	76	2, 233	124. 75
Casper.....	3, 520	1, 720	1, 800	-----	3, 220	187. 21
Laramie.....	934	643	291	-----	842	93. 56
Rock Springs.....	264	74	190	-----	257	29. 20
Sheridan.....	787	532	230	25	767	89. 85
2,500 to 8,000 population.....	1, 063	973	88	2	947	89. 92
Rawlins.....	745	684	61	-----	652	133. 94
Evanston.....	195	195	-----	-----	175	56. 91
Green River.....	123	94	27	2	120	46. 35
Less than 2,500 population.....	4, 609	4, 195	249	165	4, 418	94. 59

TABLE 7.—TOTAL AND PER CAPITA OF THE COMBINED GROSS DEBT LESS SINKING-FUND ASSETS, OF COUNTIES, CITIES AND TOWNS, SCHOOL DISTRICTS, IRRIGATION DISTRICTS, AND OTHER CIVIL DIVISIONS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	GROSS DEBT LESS SINKING-FUND ASSETS					
	Total			Per capita		
	1932	1922	1912	1932	1922	1912
Grand total	\$43, 009	\$19, 128	\$4, 324	\$187. 81	\$83. 02	\$26. 48
State.....	5, 568	4, 011	122	24. 42	19. 50	. 77
Counties.....	1, 560	2, 444	973	6. 84	11. 76	5. 96
Cities and towns.....	12, 684	8, 672	2, 972	106. 88	80. 14	43. 66
School districts.....	7, 198	4, 001	1, 257	(¹)	(¹)	(¹)
Irrigation districts.....	13, 925	-----	-----	(¹)	-----	-----
Other civil divisions.....	2, 068	-----	-----	(¹)	-----	-----
Albany.....	1, 543	496	170	123. 44	53. 41	14. 72
Big Horn.....	3, 578	1, 134	398	318. 84	85. 91	36. 65
Campbell ²	140	132	-----	20. 00	23. 65	-----
Carbon.....	1, 437	763	105	122. 82	80. 12	8. 85
Converse.....	709	637	147	99. 23	70. 76	20. 18
Crook.....	117	96	45	21. 94	16. 25	5. 92
Fremont.....	4, 832	540	343	460. 63	41. 90	24. 63
Goshute ³	5, 789	363	-----	466. 85	42. 04	-----
Hot Springs ⁴	504	725	-----	91. 64	128. 71	-----
Johnson.....	734	207	125	152. 92	42. 08	32. 70
Laramie.....	3, 510	2, 384	1, 006	125. 81	107. 47	57. 24
Lincoln ⁵	431	438	-----	38. 83	34. 08	-----
Natrona.....	4, 072	1, 893	153	157. 22	110. 22	26. 73
Niobrara ⁶	656	588	-----	138. 89	81. 40	-----
Park.....	4, 052	726	152	482. 38	91. 21	25. 34
Platte ⁷	492	451	-----	48. 71	56. 74	-----
Sheridan.....	1, 607	1, 507	631	95. 23	80. 79	31. 60
Sublette ⁸	110	-----	-----	55. 00	-----	-----
Sweetwater.....	1, 137	764	121	60. 16	53. 90	9. 61
Teton ⁹	114	-----	-----	57. 00	-----	-----
Uinta.....	342	560	116	52. 04	82. 43	6. 27
Washakie ¹	1, 027	303	-----	238. 84	89. 39	-----
Weston.....	508	410	90	108. 09	83. 12	16. 32

¹ Includes only the debt of school districts outside of cities and towns having a population of 2,500 and over. Debt on account of schools in cities and towns with a population of 2,500 and over is included with city or town liabilities.

² Not computed.

³ Organized since 1912.

⁴ Organized since 1922.

2008 FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS

TABLE 8.—TOTAL AND PER CAPITA ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, BY COUNTIES 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	ASSESSED VALUATION OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX						PER CAPITA ASSESSED VALUATION		
	1932				1922	1912	1932	1922	1912
	Total	Real property and im-provements	Person-al property	Other property					
State total...	\$416,680	\$223,591	\$78,082	\$116,987	\$366,412	\$180,751	\$1,828.21	\$1,781.92	\$1,106.69
Albany.....	26,251	14,259	2,713	9,279	25,526	14,824	2,100.08	2,749.80	1,280.81
Big Horn.....	13,272	5,483	3,346	4,443	16,176	11,233	1,182.68	1,225.38	1,033.70
Campbell ¹	12,617	8,263	2,014	2,340	10,811	-----	1,802.43	1,938.17	-----
Carbon.....	29,387	14,585	5,196	9,606	22,242	14,794	2,511.71	2,335.15	1,250.31
Converse.....	22,939	9,588	7,702	5,649	16,603	10,166	3,210.50	1,845.00	1,401.48
Crook.....	9,779	7,013	2,019	747	9,774	7,106	1,833.68	1,660.04	937.36
Fremont.....	15,072	6,885	2,837	5,350	19,170	10,286	1,436.80	1,487.18	738.90
Goshen ¹	17,503	11,890	2,127	3,486	14,421	-----	1,411.53	1,668.90	-----
Hot Springs ¹	10,750	6,580	2,156	2,014	9,215	-----	1,954.55	1,636.50	-----
Johnson.....	10,190	7,192	2,439	559	9,252	5,433	2,122.92	1,881.64	1,427.01
Laramie.....	35,176	19,328	3,632	12,216	33,616	30,437	1,260.79	1,515.51	1,084.76
Lincoln ¹	15,980	7,538	2,172	6,270	19,113	-----	1,439.64	1,488.20	-----
Natrona.....	55,989	23,360	20,663	11,966	47,112	8,071	2,161.74	2,743.06	1,407.29
Niobrara ¹	8,741	5,503	1,694	1,544	10,750	-----	1,850.73	1,487.50	-----
Park.....	14,280	9,475	2,843	1,962	10,885	5,768	1,700.00	1,367.78	960.69
Platte ¹	14,929	9,169	1,998	3,762	14,019	-----	1,478.12	1,762.94	-----
Sheridan.....	27,186	18,761	3,537	4,888	26,555	18,051	1,611.02	1,423.11	904.21
Sublette ²	5,643	3,754	1,845	44	-----	-----	2,821.50	-----	-----
Sweetwater.....	40,620	19,957	2,470	18,193	24,655	19,735	2,149.21	1,739.82	1,567.55
Teton ²	2,049	1,708	312	29	-----	-----	1,024.50	-----	-----
Uinta.....	14,056	4,820	1,261	7,975	11,509	19,755	2,138.77	1,692.70	1,066.20
Washakie ¹	7,564	3,745	1,905	1,914	5,912	-----	1,759.07	1,745.45	-----
Weston.....	8,687	4,735	1,201	2,751	9,096	5,092	1,848.30	1,842.66	920.38

¹ Organized since 1912.
Organized since 1922.

TABLE 9.—TOTAL LEVIES OF THE GENERAL PROPERTY TAX AND AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION OF STATE, COUNTIES, CITIES AND TOWNS, AND SCHOOL DISTRICTS, BY COUNTIES: 1932, 1922, AND 1912

[Totals expressed in thousands]

COUNTY	LEVIES OF THE GENERAL PROPERTY TAX							AVERAGE TAX RATE PER \$100 OF ASSESSED VALUATION—ALL CIVIL DIVISIONS		
	1932					1922	1912	1932	1922	1912
	Total	State	County	Cities and towns	School districts					
State total.....	\$10,938	\$2,120	\$3,637	\$1,400	\$3,781	\$3,365	\$2,610	\$2.61	\$2.28	\$1.44
Albany.....	637	133	198	131	175	491	176	2.43	1.92	1.19
Big Horn.....	456	67	142	65	182	415	200	3.44	2.57	1.78
Campbell ¹	331	64	124	17	126	256	-----	2.62	2.37	-----
Carbon.....	716	149	229	129	209	395	172	2.44	1.78	1.16
Converse.....	498	116	180	39	163	363	132	2.17	2.19	1.30
Crook.....	234	50	100	6	78	177	118	2.39	1.81	1.66
Fremont.....	386	76	144	53	113	365	152	2.56	1.90	1.48
Goshen ¹	461	89	167	20	185	301	-----	2.63	2.09	-----
Hot Springs ¹	288	54	92	44	98	214	-----	2.68	2.32	-----
Johnson.....	248	52	92	19	85	175	108	2.43	1.89	1.99
Laramie.....	1,074	178	297	221	378	925	478	3.05	2.75	1.57
Lincoln ¹	433	81	162	18	172	384	-----	2.71	2.01	-----
Natrona.....	1,532	284	426	264	558	1,297	114	2.74	2.75	1.41
Niobrara ¹	245	44	97	18	86	239	-----	2.80	2.22	-----
Park.....	384	72	142	37	133	266	104	2.69	2.44	1.80
Platte ¹	389	75	141	29	144	354	-----	2.61	2.53	-----
Sheridan.....	765	138	259	112	256	678	311	2.81	2.56	1.72
Sublette ²	108	29	48	2	29	-----	-----	1.91	-----	-----
Sweetwater.....	913	206	302	79	326	428	206	2.25	1.74	1.04
Teton ¹	53	10	19	2	22	-----	-----	2.59	-----	-----
Uinta.....	352	71	117	50	114	281	251	2.50	2.44	1.27
Washakie ¹	189	38	64	24	63	139	-----	2.50	2.35	-----
Weston.....	246	44	95	21	86	222	88	2.83	2.44	1.73

¹ Organized since 1912.

² Organized since 1922.

